

MIRI ROSHNI

England & Wales · Charity number 1117326

Details

Other names MIRI ROSHNI ACADEMY- UNITED IN EXCELLENCE

Status Registered

Legal form Charitable company

Company number [06012372](#)

Registered 2006-12-20

Register [View on the Charity Commission register](#)

Contact

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3rd Floor
Three Acres Lane
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Activities

Objects: 1) THE RELIEF OF POVERTY IN PAKISTAN IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF HOUSING FOR ORPHANS, DESTITUTE AND THE VULNERABLE (THE BENEFICIARIES)2) TO ADVANCE THE EDUCATION OF THE BENEFICIARIES FROM THE MIRI ROSHNI ACADEMY - UNITED IN EXCELLENCE3) THE RELIEF OF SICKNESS AND THE PRESERVATION AND PROTECTION OF GOOD HEALTH OF THE BENEFICIARIES4) THE PROMOTION OF THE MORAL OR SPIRITUAL WELFARE OR IMPROVEMENT OF THE COMMUNITY

Activities: Our initiative aims to relieve poverty by providing housing for orphans, the destitute, and vulnerable individuals. We are dedicated to advancing education as a means of fostering self-sufficiency. Additionally, we focus on promoting health and promoting the moral and spiritual welfare and improvement of the broader community.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty
- **Who:** Children/young People

Geography

- **Area of benefit:** PAKISTAN
- Occupied Palestinian Territories
- Pakistan
- Romania
- Turkey
- Zambia
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£29,188	£981,745	-	-
2023-11-30	£4,513,509	£629,777	£5,484,896	2
2022-11-30	£1,746,577	£299,918	£1,601,179	2
2021-11-30	£207,534	£216,105	-	-
2020-11-30	£344,746	£352,609	-	-

Trustees

Name	Role	Appointed
DAVID CURTIS O'BRIEN		2006-12-20
ELINOR MAIR CHOCHAN		2006-12-20
MOHSIN PERVEZ CHOCHAN		2006-12-20
Miriam Chohan		2016-10-10

MIRI ROSHNI

England & Wales - Charity number 1117326

Accounts

Charity registration number 1117326 (England and Wales)

Company registration number 06012372

MIRI ROSHNI
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

MIRI ROSHNI

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Elinor Chohan
Mohsin Chohan
David O'Brien
Miriam Chohan

Charity number (England and Wales)

1117326

Company number

06012372

Registered office

Eden Point Building B
3rd Floor Three Acres Lane
Cheadle Hulme
Cheshire
SK8 6RL

Auditor

Myers Clark
Suite 7A, Building 6
Croxley Park, Hatters Lane
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Hertfordshire
WD18 8YH

MIRI ROSHNI

CONTENTS

	Page
Trustees' report	1 - 6
Independent auditor's report	7 - 10
Statement of financial activities	11
Summary income and expenditure account	12
Consolidated balance sheet	13
Company balance sheet	14
Statement of cash flows	15
Notes to the financial statements	16 - 25

MIRI ROSHNI

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

Miri Roshni is pleased to present its Annual Report for the period from December 2023 to December 2024. Our mission is to empower vulnerable individuals and communities through sustainable interventions in education, welfare, and social development. This year, our efforts have extended from our core operations in Kashmir to essential community projects in the UK and international emergency relief initiatives.

Guided by our commitment to long-term, transformative change, we have concentrated on creating safe environments, expanding access to education, fostering economic independence, and building resilient communities. This report outlines our key achievements, highlighting how the unwavering support of our donors and the dedication of our partners have enabled us to make a meaningful and lasting impact on the lives of children, women, and families in need.

Below, we provide a detailed account of our key projects, achievements, and governance efforts in 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's memorandum and articles of association, the Companies Act 2006 and "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 trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake. These are:

- The relief of poverty for orphans, destitute and the vulnerable (the beneficiaries)
- To advance the education of beneficiaries
- The relief of sickness and the preservation and protection of good health of the beneficiaries
- The promotion of the moral or spiritual welfare of the beneficiaries

Achievements and performance

Miri Roshni self-operated projects

Miri Roshni Homes (Orphanage), Kashmir

Miri Roshni Homes has successfully maintained a safe and nurturing environment for orphaned children, operating at full capacity. With the opening of the Talib Hussain Chohan House of Barakah in November the homes will now be only for the accommodation of girls.

Our comprehensive care approach includes tailored psychological assessments and individual care plans developed by our in-house psychologist. We are particularly proud of our older children, many of whom are pursuing higher education and transitioning to independent living. Our commitment to fostering academic and personal growth is reflected in the high aspirations of our beneficiaries, and we continually strive to enhance the orphanage's operations to meet these standards.

Talib Hussain Chohan House of Barakah, Kashmir

The construction of the THC House of Barakah on our existing site in Rawalakot, Kashmir (to replace and increase capacity of home 6) was completed in October 2024. Its purpose is to provide accommodation for boys and to segregate boys and girls living within the Miri Roshni complex in Kashmir. The hostel opened in November 2024 with 30 residents; full capacity of 60 is planned for summer 2025.

The House of Barakah is administered by an onsite warden. The House of Barakah also employs a foster mother for the younger boys, along with a cleaner, a food-service caretaker, and a watchman.

MIRI ROSHNI

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Miri Roshni School, Kashmir

The Miri Roshni School has experienced significant advancements in educational quality and inclusivity. Our investment in creating a diverse educational culture is yielding positive results, and we are optimistic about the long-term impact of these efforts. There are strategies in place to enable all to achieve their potential whether that be through extended work for able, gifted and talented or with supportive strategies for those identified as having special educational needs.

Roshni for Life, Miri Roshni Academy, Kashmir

The Roshni for Life initiative supports beneficiaries as they transition into adulthood and independent living. This program includes personalised career guidance and mentoring, helping young adults navigate further education and workforce entry. We recognise the emotional challenges faced during this transition and provide ongoing support to ensure personal and professional success. Results from this initiative have been encouraging, and we are committed to expanding its reach.

Alumni Network, Miri Roshni Academy, Kashmir

With some of our older beneficiaries completing formal education and being reintegrated back into the community an Alumni network has been established. The first meeting took place in December; terms of reference were agreed and officials elected. We will continue to offer support in establishing this group.

Staff Development and Training, Miri Roshni Academy, Kashmir

We prioritise staff development by offering on-site training to enhance teaching methods and align with current educational standards. Our programme for newly qualified teachers serves as co-teachers for their first year, leading to a recognised vocational qualification.

Two senior staff members have attended child protection training conducted by UNICEF. They are cascading this training to all staff and reviewing the safeguarding policy.

Mohsin Chohan House, Miri Roshni Academy, Kashmir

Construction is ongoing for onsite accommodation for project director and his family. Completion projected for summer 2025.

Ruqia Begum Chohan Tarbiyah Centre, Vocational Training

The new school hall was completed and officially opened in September. After school hours, the hall is utilized for vocational training, providing essential skill development opportunities for participants.

The centre is affiliated with the Technical Education and Vocational Training Authority (TEVTA), ensuring high-quality training and recognized certifications. Committed to meeting the evolving demands of the industry, the institute plans to expand its course offerings in the future. The courses are designed for our older beneficiaries as well as the local community, with the goal of equipping participants with skills that promote financial independence. Current offerings include Beauty Therapy, Dressmaking, and Graphic Design.

Ruqia Begum Livestock Programme, Kashmir

The Ruqia Begum Widows and Female Head of Household Livestock Programme empowers widows and divorced women in Kashmir to provide for their families. In collaboration with the Department for Livestock, this initiative equips beneficiaries with skills in livestock management and business acumen. Women selected in consultation with local councillors receive practical training and goats to establish sustainable livelihoods, contributing to their community's development.

Electronic Braille Qur'an Project, UK

We are actively distributing Electronic Braille Qur'ans, utilising advanced braille technology to make the Holy Qur'an accessible to the blind. This new format is significantly more portable than the traditional paper braille versions, which are large and cumbersome to transport. Users have provided positive feedback, noting that they can easily take the electronic versions to mosques, schools, and colleges. We have established partnerships with organisations that support the blind community in the UK to enhance our outreach efforts.

MIRI ROSHNI

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Green Heart Project, UK

The Green Heart Project aims to create a wellness centre that encourages community engagement through nature-based learning and mindful living. Our objectives include promoting social interaction, supporting marginalized groups, and fostering sustainable communities. Unfortunately, the project did not receive planning consent from Trafford Council. As a result, the site will be sold, with proceeds redirected to support our charitable initiatives.

Manchester Islamic Educational Trust, UK

Miri Roshni's donation is making a profound impact by directly supporting student bursaries and funding the transformative "My Road to Jannah" (MRTJ) project. This pioneering initiative, a core part of the Manchester Islamic Educational Trust's work, puts faith into action by fostering excellence in character. Through MRTJ, students develop a strong moral compass grounded in faith, while simultaneously becoming engaged British citizens who champion values of tolerance, mutual respect, and service. Our support is making education more accessible and also actively cultivating a generation of confident young leaders who are proud of their faith and dedicated to contributing positively to a more just and inclusive society.

Projects Funded by Miri Roshni and Managed by Partners

Project Insaaf Domestic Abuse Project, Manchester, UK

Our ongoing Project Insaaf, in collaboration with the British Muslim Heritage Centre, aims to educate communities in Greater Manchester about domestic abuse. This initiative employs a holistic approach using a specially developed training manual, produced in partnership with Manchester Metropolitan University and domestic abuse specialists. We offer training to religious leaders, shariah councils, and community members, reinforcing our commitment to address this critical issue.

Manchester Metropolitan University First Generation Programme, UK

Miri Roshni continues to support the First-Generation Scholarship Programme, providing practical application guidance to students from the Northwest whose parents did not attend university. Year 12 and 13 students receive financial support and mentoring as they transition to full-time undergraduate studies at Manchester Met.

Azhar Academy, London, UK

Donation made to support Azhar Academy's investment in the purchase and renovation of their current and adjacent properties. This investment will enable them to continue vital work of educating over 1,200 young people daily, providing a balanced education rooted in Islamic values while fostering community cohesion and a sense of responsibility toward God and humanity. Since establishment in 1996, Azhar Academy have grown into a key pillar of the community, and with our support aim to expand their offerings while ensuring effective project management and accountability to enhance their capacity meeting community needs and inspiring future leaders.

Global Rahma Foundation (UK) - Gaza Emergency Aid

In response to the October 2023 aggression, Miri Roshni supported this project that delivered urgent, multi-faceted relief to survivors across the Gaza Strip. Comprehensive aid included the distribution of essential food parcels, shelter support, and financial assistance, while also bringing a dedicated truckload of flour across the Rafah border. A core focus was providing vulnerable children with fundamental support, ensuring their access to food, safe water, hygiene kits, medical and emergency aid, along with critical vision care through eye examinations and glasses, and the dignity of a school uniform. This was complemented by a special allocation to bring moments of joy through an Eid celebration for orphans and needy children.

War Child, Romania

Miri Roshni provided support for critical emergency aid that was provided to families seeking refuge in Romania after fleeing the conflict in Ukraine.

MIRI ROSHNI

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Mahadur Rashid Trust, Zambia

Miri Roshni donated funds towards a holistic community development strategy, with education as its primary objective. A portion of the funds was used to construct two borehole wells, providing a reliable and clean water source. This foundational investment directly supports our core educational mission: furthering the work of the Mahadur Rashid Institute. The remaining funds were dedicated to this mission, supplying underprivileged children with the necessary educations and learning resources to succeed.

Rhodes Project, UK

Miri Roshni supported the Rhodes Project, an independent non-profit dedicated to understanding and addressing the gender-based leadership gap. The Project's mission is to promote equality by advancing scholarship on women's careers and the challenges they encounter, while raising public awareness to drive policy, legal, and cultural change for workplace equality. Through its research, the Project provides valuable insights into the experiences of high-achieving women in business and education. Ultimately, it serves as a vital advocate for gender equality, benefiting the broader community and society as a whole.

Nazir and Son Medical Complex, Pakistan

Miri Roshni has supported a transformative healthcare initiative with the construction of a new, full-service hospital in a remote region of Punjab, Pakistan. This strategic intervention is a direct and targeted response to the critical healthcare access gap that disproportionately affects rural and isolated communities. The initiative is poised to deliver a substantial, multi-faceted impact, moving beyond mere infrastructure to create a sustainable model for equitable healthcare delivery.

Nisa Nashim, UK

Funding was awarded to the Nisa-Nashim, Jewish Muslim Women's Network to further their work which empowers Jewish and Muslim women to inspire social change. Through local groups and strategic partnerships, they create positive experiences and foster understanding among diverse backgrounds, enabling them to effectively advise government bodies and policymakers on promoting social cohesion. They believe in the power of women to drive change, the valuable contributions of faith groups, and the importance of addressing prejudice against marginalised communities while celebrating both similarities and differences. This funding will enhance their capacity to facilitate meaningful dialogue and build a more cohesive society.

Muslim Council of Britain, UK

Funding from Miri Roshni allowed the Muslim Council of Britain (MCB) to create essential information resources to their partners, directly empowering and improving communities, welfare and amplifying advocacy for equality. This support furthered the work of the MCB as the representative voice for British Muslims, enabling initiatives that challenge bias and support the vulnerable.

Graham Layton Trust, Pakistan

For over three decades, the Graham Layton Trust (GLT) has been instrumental in addressing the critical eye health needs of Pakistan's most impoverished citizens by delivering high-quality, free eye surgeries and ophthalmic care to individuals who cannot afford treatment. Miri Roshni supported GLT in their objective.

The Oasis Centre, Manchester, UK

The Oasis Centre serves as a critical lifeline in Gorton, Manchester, an area ranked in the nation's bottom 1% for deprivation. As the only open-access, holistic support hub in the community, it addresses profound challenges including homelessness, hunger, mental health crises, and exploitation, providing over 3,000 free monthly meals and resolving hundreds of crises. This award-winning organisation has a proven track record of guiding individuals from crisis to stability. Support from Miri Roshni will directly fund a new Education and Work Club Sustainability Package, employing two part-time support workers to meet overwhelming demand. These roles will expand vital services: one will develop the 'Re-Skill' programme with ESOL and basic skills classes for asylum seekers and migrants, while the other will enhance our 'Re-Start' work club and provide crucial digital skills training for those furthest from employment. This strategic investment will empower Oasis to build on its remarkable legacy, directly tackling the root causes of poverty by equipping Gorton's most vulnerable residents with the skills, confidence, and support needed to secure sustainable employment and flourish.

MIRI ROSHNI

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Plans for future periods

The past year has been significant for Miri Roshni, marking a transition from immediate care to the cultivation of lasting legacies. Our children are emerging as scholars, our program participants are becoming entrepreneurs, and the communities we serve are demonstrating resilience. The completion of new facilities and the maturation of our initiatives underscore our commitment to this transformative journey.

Looking ahead, we will maintain our focus on innovation, sustainability, and meaningful impact. The progress we have made positions Miri Roshni as an important contributor to sustainable change. We are shifting from a model of maintenance to one of empowerment, as reflected in the educational achievements of our children, the economic independence of the women in our programs, and the strengthened resilience of our partner communities.

While we are pleased with our accomplishments, we recognize that the need for our work continues to grow, prompting us to seek ways to enhance our impact further.

Structure, governance and management

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Elinor Chohan
Mohsin Chohan
David O'Brien
Miriam Chohan

Statement of trustees' responsibilities

The trustees, who are also the directors of Miri Roshni for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them 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 basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that Myers Clark be reappointed as auditor of the company will be put at a General Meeting.

MIRI ROSHNI

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2024*

The trustees' report was approved by the Board of Trustees.

.....
David O'Brien
Trustee

Date:

MIRI ROSHNI

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF MIRI ROSHNI

Opinion

We have audited the financial statements of Miri Roshni (the 'charitable company') for the year ended 31 December 2024 which comprise the statement of financial activities, the summary income and expenditure account, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charitable company's affairs as at 31 December 2024 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 Companies Act 2006.

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 charitable company 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 charitable company'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 contained within the annual report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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.

MIRI ROSHNI

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF MIRI ROSHNI

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; 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 statement of trustees' responsibilities, the trustees, who are also the directors of the group for the purpose of company law, 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 group'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 charitable company 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 auditor 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 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

MIRI ROSHNI

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF MIRI ROSHNI

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

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following;

- The nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for trustee remuneration, bonus levels and performance targets;
- results of our enquiries of Management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and review the charitable company's documentation of their policies and procedures relating to;
- identifying, evaluating and complying with laws and regulation and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the charitable company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty. These included Employment law.

Audit response to risks identified

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were 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; 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 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 is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

MIRI ROSHNI

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF MIRI ROSHNI

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and 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.

Ian Meaburn (Senior Statutory Auditor)

For and on behalf of Myers Clark, Statutory Auditor
Chartered Accountants
Suite 7A, Building 6
Croxley Park, Hatters Lane
Watford
Hertfordshire
WD18 8YH
Date:

MIRI ROSHNI

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2023 £
<u>Income and endowments from:</u>			
Donations and legacies	3	4,140	4,499,894
Investments	4	24,867	13,600
Other income	5	181	-
		<hr/>	<hr/>
Total income		29,188	4,513,494
<u>Expenditure on:</u>			
Raising funds	6	16,519	10,113
Charitable activities	7	965,226	619,664
		<hr/>	<hr/>
Total resources expended		981,745	629,777
		<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		(952,557)	3,883,717
		<hr/>	<hr/>
Fund balances at 1 December 2023		5,484,896	1,601,179
		<hr/>	<hr/>
Fund balances at 31 December 2024		4,532,339	5,484,896
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

MIRI ROSHNI

CONSOLIDATED SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

	All income funds 2024 £	All income funds 2023 £
Gross income	29,188	4,513,494
Total expenditure from income funds	(981,745)	(629,777)
Net (expenditure)/income for the year	<u>(952,557)</u>	<u>3,883,717</u>

STATEMENT OF RECOGNISED GAINS AND LOSSES

Net income/(expenditure) for the year	(952,557)	3,883,717
Unrealised (losses)/gains on investment assets held by income funds	-	-
	<u>(952,557)</u>	<u>3,883,717</u>

MIRI ROSHNI

CONSOLIDATED BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	£	2024 £	£	2023 £
Fixed assets					
Investment properties	13		1,835,778		1,629,281
Current assets					
Debtors	14	2,430,103		2,127,037	
Cash at bank and in hand		284,986		1,751,371	
		<u>2,715,089</u>		<u>3,878,408</u>	
Creditors: amounts falling due within one year	15	(18,528)		(22,793)	
Net current assets			<u>2,696,561</u>		<u>3,855,615</u>
Total assets less current liabilities			<u>4,532,339</u>		<u>5,484,896</u>
Income funds					
Unrestricted funds	16		<u>4,532,339</u>		<u>5,484,896</u>
			<u>4,532,339</u>		<u>5,484,896</u>

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved by the Trustees on

.....
David O'Brien
Trustee

Company Registration No. 06012372

MIRI ROSHNI

COMPANY BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	£	2024 £	£	2023 £
Fixed assets					
Investment properties	13		1,835,778		1,629,281
Investments in subsidiary			2		2
			<u>1,835,780</u>		<u>1,629,283</u>
Current assets					
Debtors	14	2,430,673		2,127,037	
Cash at bank and in hand		284,986		1,751,371	
		<u>2,715,659</u>		<u>3,878,408</u>	
Creditors: amounts falling due within one year	15	(18,530)		(22,795)	
		<u>(18,530)</u>		<u>(22,795)</u>	
Net current assets			2,697,129		3,855,613
Total assets less current liabilities			<u>4,532,909</u>		<u>5,484,896</u>
Income funds					
Unrestricted funds	16		4,532,909		5,484,896
			<u>4,532,909</u>		<u>5,484,896</u>

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved by the Trustees on

.....
David O'Brien
Trustee

Company Registration No. 06012372

MIRI ROSHNI

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	£	2024 £	£	2023 £
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	21		(1,284,755)		2,765,600
Investing activities					
Purchase of investment property		(206,497)		(66,305)	
Loans made to other entities		-		(1,000,402)	
Investment income received		24,867		13,600	
Net cash used in investing activities			(181,630)		(1,053,107)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(1,466,385)		1,712,493
Cash and cash equivalents at beginning of year			1,751,371		38,878
Cash and cash equivalents at end of year			284,986		1,751,371

MIRI ROSHNI

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Miri Roshni is a private company limited by guarantee incorporated in England and Wales. The registered office is Eden Point Building B, 3rd Floor Three Acres Lane, Cheadle Hulme, Cheshire, SK8 6RL.

1.1 Reporting period

These financial statements cover the period from 1 December 2023 to 31 December 2024, which is longer than one year. The year end was changed to align the reporting period with that of Miri Roshni Trust in Pakistan. Comparative amounts presented in these financial statements, including the related notes, therefore relate to a different reporting period and are not directly comparable.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charitable company's memorandum and articles of association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.5 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by investment managers of the receipt of the dividend.

MIRI ROSHNI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.6 Expenditure

Expenditure is recognised in the period in which it is incurred with liabilities being recognised where there is a legal or constructive obligation to pay.

Resources expended are allocated to a particular activity where the costs relate directly to that activity.

Resources expended have been allocated on the basis indicated below:

Charitable activities: These include directly attributable costs plus a share of support costs.

Governance costs: These include the cost of governance arrangements which relate to the general running of the company, as opposed to the direct management functions inherent in its charitable activities, plus a share of support costs. Directly attributable costs include costs such as external audit and costs associated with constitutional and statutory requirements.

Support costs: These are costs that are not in themselves direct activity costs but enable the delivery of these activities. Support costs are allocated to direct activity costs on the basis that the activity utilises these costs.

1.7 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

MIRI ROSHNI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	4,140	4,499,894

MIRI ROSHNI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rental income	24,867	13,600

5 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	181	-

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Support costs	16,519	10,113

MIRI ROSHNI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Professional fees	39,445	7,416
Property maintenance	2,064	2,535
Security	2,917	2,690
	<u>44,426</u>	<u>12,641</u>
Grant funding of activities (see note 8)	830,158	519,336
Share of support and governance costs (see note 9)		
Support	90,642	87,687
	<u>965,226</u>	<u>619,664</u>
Analysis by fund		
Unrestricted funds	<u>965,226</u>	<u>619,664</u>

8 Grants payable

	Charitable activities 2024 £	Charitable activities 2023 £
Grants to institutions:		
Miri Roshni Trust	519,761	136,450
Other	310,397	382,886
	<u>830,158</u>	<u>519,336</u>

-

MIRI ROSHNI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

9 Support costs allocated to activities

	2024	2023
	£	£
Staff costs	20,942	-
Professional fees	23,618	8,641
Property costs	16,519	10,113
Administrative expenses	313	58
Insurance	75	251
Travel	33,353	7,692
Fraudulent payment	-	67,780
Governance	12,341	3,265
	<u>107,161</u>	<u>97,800</u>
Analysed between:		
Fundraising	16,519	10,113
Charitable activities	90,642	87,687
	<u>107,161</u>	<u>97,800</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

11 Employees

The average monthly number of employees, including directors, during the year was:

	2024	2023
	Number	Number
	2	2
	<u>2</u>	<u>2</u>
Employment costs		
	2024	2023
	£	£
Wages and salaries	19,230	-
Social security costs	1,712	-
	<u>20,942</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

MIRI ROSHNI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

13 Investment property

	2024
	£
Fair value	
At 1 December 2023	1,629,281
Capital additions	206,497
	<u> </u>
At 31 December 2024	<u><u>1,835,778</u></u>

The fair value of the investment properties has been arrived at on the basis of a desktop valuation carried out by the Trustees in December 2024. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties.

	2024	2023
	£	£
Freehold	1,835,778	1,629,281
	<u> </u>	<u> </u>

14 Debtors Group

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	2,066	-
Other debtors	402	402
Prepayments and accrued income	4,885	8,885
	<u> </u>	<u> </u>
	7,353	9,287
	<u> </u>	<u> </u>

	2024	2023
	£	£
Amounts falling due after more than one year:		
Other debtors	2,422,750	2,117,750
	<u> </u>	<u> </u>
	2,422,750	2,117,750
	<u> </u>	<u> </u>
Total debtors	<u><u>2,430,103</u></u>	<u><u>2,127,037</u></u>

Included in other debtors is an interest free loan of £1,000,000 (2023 - £1,000,000) made to a charity with similar charitable objectives as Miri Roshni. The balance is due for repayment after more than one year.

Also included in other debtors is an interest free loan of £1,422,750 (2023 - £1,117,750) made by Miri Roshni Initiatives Ltd to an unconnected company. The balance is due for repayment after more than one year. The Subsidiary has a legal fixed and floating charge secured over the property of the unconnected company.

MIRI ROSHNI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

14 Debtors

(Continued)

Company

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	2,066	-
Amounts due from subsidiary undertakings	1,423,320	1,117,750
Other debtors	402	402
Prepayments and accrued income	4,885	8,885
	<u>1,430,673</u>	<u>1,127,037</u>
	<u>2024</u>	<u>2023</u>
	£	£
Amounts falling due after more than one year:		
Other debtors	1,000,000	1,000,000
	<u>1,000,000</u>	<u>1,000,000</u>
	<u>2,430,673</u>	<u>2,127,037</u>
Total debtors	<u>2,430,673</u>	<u>2,127,037</u>

Included in other debtors is an interest free loan of £1,000,000 (2023 - £1,000,000) made to a charity with similar charitable objectives as Miri Roshni. The balance is due for repayment after more than one year.

15 Creditors: amounts falling due within one year

	Group	Company	Group	Company
	2024	2024	2023	2023
	£	£	£	£
Trade creditors	12,028	12,028	12,742	12,742
Amounts due to subsidiary undertakings	-	2	-	2
Other creditors	-	-	6,800	6,800
Accruals and deferred income	6,500	6,500	3,251	3,251
	<u>18,528</u>	<u>18,530</u>	<u>22,793</u>	<u>22,795</u>

MIRI ROSHNI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 December 2023	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	5,484,896	29,188	(981,745)	4,532,339
	<u>5,484,896</u>	<u>29,188</u>	<u>(981,745)</u>	<u>4,532,339</u>
Previous year:				
	At 1 December 2022	Incoming resources	Resources expended	At 30 November 2023
	£	£	£	£
General funds	1,601,179	4,513,494	(629,777)	5,484,896
	<u>1,601,179</u>	<u>4,513,494</u>	<u>(629,777)</u>	<u>5,484,896</u>

All funds held by the charity are unrestricted; no restricted or designated funds were in existence at the year end.

17 Analysis of net assets between funds

	Unrestricted funds 2024
	£
At 31 December 2024:	
Investment properties	1,835,778
Current assets/(liabilities)	2,696,561
	<u>4,532,339</u>
	<u>4,532,339</u>
	Unrestricted funds 2023
	£
At 30 November 2023:	
Investment properties	1,629,281
Current assets/(liabilities)	3,855,615
	<u>5,484,896</u>
	<u>5,484,896</u>

18 Related party transactions

Trustees' Donations

The aggregate amount of donations made to the charity by trustees was £nil (2023 - £3,015,000).

MIRI ROSHNI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

19 Subsidiaries

These financial statements are separate charitable company financial statements for Miri Roshni.

Details of the charitable company's subsidiaries at 31 December 2024 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Miri Roshni Initiatives Limited	England and Wales	Development of building projects	Ordinary Shares	100.00	

20 Analysis of changes in net funds

The charitable company had no material debt during the year.

21 Cash (absorbed by)/generated from operations	2024 £	2023 £
(Deficit)/surplus for the year	(952,557)	3,883,717
Adjustments for:		
Investment income recognised in statement of financial activities	(24,867)	(13,600)
Movements in working capital:		
(Increase) in debtors	(303,066)	(1,126,635)
(Decrease)/increase in creditors	(4,265)	22,118
Cash (absorbed by)/generated from operations	(1,284,755)	2,765,600

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Signature 1

Signed by David O'Brien using authentication code aVI4eDVzSCISTE01 at IP address 94.30.66.91, on 2025/10/30 13:11:55 Z.

David O'Brien's e-mail address is: david@winners-uk.com.

MIRI ROSHNI

England & Wales - Charity number 1117326

Accounts

Draft Financial Statements at 23 October 2024 at 17:16:32

Charity registration number 1117326

Company registration number 06012372 (England and Wales)

MIRI ROSHNI
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2023

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Elinor Chohan Mohsin Chohan David O'Brien Miriam Chohan
Secretary	EM Chohan
Charity number	1117326
Company number	06012372
Registered office	Eden Point Building B 3rd Floor Three Acres Lane Cheadle Hulme Cheshire SK8 6RL
Auditor	Myers Clark Egale 1 80 St Albans Road Watford Hertfordshire WD17 1DL

MIRI ROSHNI

CONTENTS

	Page
Trustees' report	1 - 6
Independent auditor's report	7 - 10
Statement of financial activities	11
Balance sheet	12
Statement of cash flows	13
Notes to the financial statements	14 - 20

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 NOVEMBER 2023

The trustees present their annual report and financial statements for the year ended 30 November 2023.

We are pleased to summarise our activities, accomplishments, and challenges during this year. Our charity continues to support children, women, and families through a range of humanitarian initiatives, providing education, empowerment, and essential services to the most vulnerable. We have expanded our programs, enhanced our organisational processes, and navigated unexpected hurdles, all with the aim of creating a lasting and meaningful impact on the communities we serve.

Below, we provide a detailed account of our key projects, achievements, and governance efforts in 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's memorandum and articles of association, the Companies Act 2006 and "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 trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake. These are:

- The relief of poverty for orphans, destitute and the vulnerable (the beneficiaries)
- To advance the education of beneficiaries
- The relief of sickness and the preservation and protection of good health of the beneficiaries
- The promotion of the moral or spiritual welfare of the beneficiaries

MIRI ROSHNI

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2023

Achievements and performance

Miri Roshni Orphanage

Miri Roshni Orphanage is proud to report continued success in providing a safe, nurturing, and supportive environment for orphaned children. Operating at full capacity, the orphanage remains a haven where children not only find stability but thrive in their educational and personal growth. Our approach to care is comprehensive, ensuring that every child receives tailored psychological assessments and individualised care plans crafted by our dedicated in-house psychologist.

- **Holistic Care:** We maintain a commitment to nurturing the mental, emotional, and physical well-being of the children. Older children, in particular, are provided with personalised plans that help them set and achieve academic and personal goals.
- **Progression to Higher Education:** A growing number of orphans are pursuing higher education, and we are proud of their achievements. In recognition of their needs, we have appointed a Youth Coordinator to support their transition into further education, employment, and reintegration into the community.

Our dedication to ensuring that each child has the tools and support necessary for success is reflected in the increasingly high aspirations of our beneficiaries. We continue to monitor and improve the orphanage's operations to maintain these standards.

Roshni for Life

To support our beneficiaries as they transition into adulthood, we launched the Roshni for Life initiative. This program provides:

- **Careers Guidance and Mentoring:** Beneficiaries receive personalised career support as they move into higher and further education and the workforce.
- **Psychological Support:** Recognising the emotional challenges young adults face as they enter new phases of their lives, we offer continued support to guide them through these transitions.

This initiative is an extension of our core belief that education and emotional well-being are critical to personal and professional success. The early results have been encouraging, and we are committed to expanding the reach and impact of this program.

MIRI ROSHNI

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2023

Miri

Roshni

School

The Miri Roshni School has seen significant developments in 2023, with progress in achieving affiliation with an international curriculum, projected for completion in 2024. This milestone is part of our broader strategy to provide high-quality education that equips students with the skills they need to succeed in a globalized world.

- Curriculum Alignment: Our teachers are receiving training to implement the Cambridge curriculum, with a focus on learner-centred teaching approaches that promote critical thinking and creativity.
- Digital Integration: We have made significant strides in digitising educational materials and management processes, which will allow for more efficient and modern educational practices.
- Educational Achievement Awards: To encourage academic excellence, we continue to present awards to motivate students to achieve their highest potential. Each student also receives a personalised success plan, ensuring that their individual educational journey is supported.

In addition to educational advancements, our efforts to build a more inclusive and diverse educational culture are paying dividends, and we are optimistic about the long-term benefits of these investments.

Staff

Development

and

Training

Our investment in staff development remains a top priority. Throughout the year, we have offered both on-site teacher training courses, enabling staff to continuously improve their teaching methods and align with the latest educational standards. We also provide a teaching programme aimed at newly qualified teachers for their first year as they serve as co-teachers.

- 360-Degree Feedback Model: We have introduced a transparent management structure, underpinned by a 360-degree feedback system. This model not only promotes accountability but also provides clear career development pathways for all staff.
- International School Affiliation: Efforts to gain international recognition are progressing, with staff engaging in workshops and training to meet global standards. Additionally, visits to other institutions have helped us to benchmark our practices and adopt best-in-class approaches.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2023

Ruqia Begum Widows and Female Head of Household Livestock Programme

Our Ruqia Begum Widows and Female Head of Household Livestock Programme continues to empower widows and divorced women in Kashmir. This initiative, delivered in collaboration with the Department for Livestock, has provided beneficiaries with the skills and resources necessary to manage small herds of goats and develop business acumen.

- **Beneficiary Selection:** Women are selected in consultation with local councillors, ensuring that the program targets those most in need.
- **Training and Resources:** Each beneficiary receives training in livestock management and business skills, along with five goats that have been acclimatised and vaccinated by the Department for Livestock.

Through this initiative, we are helping women break the cycle of poverty, foster independence, and build sustainable livelihoods for themselves and their children. We believe that this program will continue to contribute to the development and prosperity of their communities.

Project Insaaf Domestic Abuse Project

In collaboration with the British Muslim Heritage Centre, we launched Project Insaaf, a domestic abuse initiative aimed at supporting vulnerable women and educating communities on this critical issue. Our approach is holistic, addressing the moral, spiritual, and physical well-being of survivors.

- **Training Manual:** Developed in partnership with Manchester Metropolitan University, this manual serves as a foundational resource for our work with survivors.
- **Collaborations:** We have established partnerships with Greater Manchester Police, Manchester City Council, and Saheli (Women's Resource Centre) to provide comprehensive support.

The project has already educated a cohort of women and is now expanding to include awareness training for men and faith leaders, aiming to foster community-wide understanding and change. We are proud of the progress made and are committed to continuing this important work.

Humanitarian Aid to Turkey

In response to the devastating earthquake that struck Turkey in June 2023, causing over 50,000 deaths and displacing many more, Miri Roshni provided critical humanitarian aid. We worked closely with local government officials to donate a mobile kitchen, which was converted from a long-goods vehicle, to provide hot meals to displaced individuals.

The mobile kitchen has been instrumental in feeding large numbers of people affected by the disaster. Our contribution has had a meaningful impact on the ground, providing relief during a time of immense hardship.

Water Filtration Plant

Miri Roshni has supported the installation of a water filtration plant in flood-affected regions of Sindh, Pakistan, including Dadu, Kambar Shahdaskot, and Jamshoro. This project aims to provide clean drinking water to communities severely impacted by flooding, where contamination of water sources has led to a rise in waterborne diseases.

Key Facts:

- **Capacity:** 1,000 litres per hour of safe drinking water.
- **Beneficiaries:** Direct - 30,000 people, Indirect - 60,000 people.

Flooding contaminated local water sources, leaving families reliant on expensive bottled water or forced to consume unsafe water. The project addressed this by providing free, on-site filtered water to protect the community's health and prevent diseases. This project was delivered in collaboration with Human Appeal ensuring sustainable access to clean drinking water for vulnerable communities.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2023

Manchester Metropolitan University First Generation Programme

Miri Roshni has provided financial support to the First-Generation Scholarship Programme that supports young people from the North West whose parents did not attend university, providing Year 12 and 13 students with practical application guidance. Those progressing to a full-time undergraduate degree at Manchester Met receive a bursary and ongoing personal and professional support, with the program funded by the university and its donors.

Braille E-Qur'an Project

We have supported the purchase and distribution of 100 Braille E-Qur'an devices to registered blind and visually impaired Muslims in the UK and Saudi Arabia. These devices, using advanced braille-based technology, allow individuals to read the Holy Qur'an.

The portable Braille E-Qur'an, measuring six by four inches, features high-quality Braille cells for smooth navigation, electronically translates the King Fahd edition, and includes buttons for easy access to suras and pages.

Previously, the Holy Qur'an in Braille was printed in six large and heavy volumes, making it difficult to carry and navigate. This compact, easy-to-use electronic device resolves these issues, offering blind Muslims the opportunity to read the Qur'an independently and with ease. The devices are distributed free of charge to enhance accessibility for visually impaired Muslims.

The units are being provided free to registered blind or visually impaired Muslims in the UK. To apply, individuals must complete a form and provide proof of blindness or partial sight.

Cheadle Muslim Association

Miri Roshni supported the Cheadle Muslim Association (CMA) in their mission to promote physical, psychological, and spiritual health through educational programs and activities. This collaboration aims to enhance moral growth, foster positive societal impact, and inspire lasting change for future generations.

Financial review

Reserves policy

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Fraud Incident and Governance Review

In April 2023, a fraud incident occurred when the email accounts of David O'Brien and Elinor Chohan were hacked, resulting in the diversion of a £50,000 payment to a fraudulent account. We promptly reported the incident to the police and the Charities Commission.

Governance Review: In response, we conducted a comprehensive review of our financial governance processes. We have introduced additional security measures, including enhanced protocols and tighter financial controls, to prevent such incidents from occurring in the future.

We take our responsibility for financial integrity seriously and have implemented these changes to safeguard the organization.

Plans for future periods

As we look ahead, we remain steadfast in our commitment to serving those in need and making a positive, lasting impact on the communities we support. We are grateful to our donors, partners, and volunteers for their ongoing support and look forward to continuing this important work in 2024.

MIRI ROSHNI

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2023

Structure, governance and management

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Elinor Chohan
Mohsin Chohan
David O'Brien
Miriam Chohan

Statement of trustees' responsibilities

The trustees, who are also the directors of Miri Roshni for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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 year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them 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 basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that Myers Clark be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.

.....
David O'Brien
Trustee

Date:

MIRI ROSHNI

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF MIRI ROSHNI

Opinion

We have audited the financial statements of Miri Roshni (the 'charitable company') for the year ended 30 November 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charitable company's affairs as at 30 November 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 charitable company 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 charitable company'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 contained within the annual report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF MIRI ROSHNI

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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 financial statements is inconsistent in any material respect with the trustees' report; 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 statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose of company law, 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 charitable company'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 charitable company 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 auditor 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 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF MIRI ROSHNI

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

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following;

- The nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for trustee remuneration, bonus levels and performance targets;
- results of our enquiries of Management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and review the charitable company's documentation of their policies and procedures relating to;

- identifying, evaluating and complying with laws and regulation and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;

- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the charitable company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty. These included Employment law.

Audit response to risks identified

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were 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; 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 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.

MIRI ROSHNI

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF MIRI ROSHNI

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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 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 and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Myers Clark

.....

**Chartered Accountants
Statutory Auditor**

Egale 1
80 St Albans Road
Watford
Hertfordshire
WD17 1DL

MIRI ROSHNI**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT*****FOR THE YEAR ENDED 30 NOVEMBER 2023***

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	3	4,499,894	1,734,110
Investments	4	13,600	12,467
Total income		<u>4,513,494</u>	<u>1,746,577</u>
Expenditure on:			
Raising funds	5	10,113	5,383
Charitable activities	6	619,664	294,535
Total expenditure		<u>629,777</u>	<u>299,918</u>
Net income and movement in funds		3,883,717	1,446,659
Reconciliation of funds:			
Fund balances at 1 December 2022		1,601,179	154,520
Fund balances at 30 November 2023		<u>5,484,896</u>	<u>1,601,179</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

MIRI ROSHNI**BALANCE SHEET*****AS AT 30 NOVEMBER 2023***

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Investment property	11		1,629,281		1,562,976
Current assets					
Debtors	12	2,127,037		-	
Cash at bank and in hand		1,751,371		38,878	
			3,878,408		38,878
Creditors: amounts falling due within one year	13	(22,793)		(675)	
Net current assets			3,855,615		38,203
Total assets less current liabilities			5,484,896		1,601,179
Net assets excluding pension liability			5,484,896		1,601,179
The funds of the charitable company					
Unrestricted funds			5,484,896		1,601,179
			5,484,896		1,601,179

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 November 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved by the trustees on

.....
David O'Brien
Trustee

Company registration number 06012372 (England and Wales)

MIRI ROSHNI**STATEMENT OF CASH FLOWS*****FOR THE YEAR ENDED 30 NOVEMBER 2023***

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	16	2,765,600		1,434,828	
Investing activities					
Purchase of investment property		(66,305)		(1,411,243)	
Loans made to other entities		(1,000,402)		-	
Investment income received		13,600		12,467	
Net cash used in investing activities		(1,053,107)		(1,398,776)	
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents		1,712,493		36,052	
Cash and cash equivalents at beginning of year		38,878		2,826	
Cash and cash equivalents at end of year		1,751,371		38,878	

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2023

1 Accounting policies

Charity information

Miri Roshni is a private company limited by guarantee incorporated in England and Wales. The registered office is Eden Point Building B, 3rd Floor Three Acres Lane, Cheadle Hulme, Cheshire, SK8 6RL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's memorandum and articles of association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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).

The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Governance costs: These include the cost of governance arrangements which relate to the general running of the company, as opposed to the direct management functions inherent in its charitable activities, plus a share of support costs. Directly attributable costs include costs such as external audit and costs associated with statutory requirements.

Support costs: These are costs that are not in themselves direct activity costs but enable the delivery of these activities. Support costs are allocated to direct activity costs on the basis that the activity utilises these costs.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2023

1 Accounting policies

(Continued)

1.6 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)***FOR THE YEAR ENDED 30 NOVEMBER 2023*****2 Critical accounting estimates and judgements**

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	4,499,894	1,734,110

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Rental income	13,600	12,467

5 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Support costs	10,113	5,383

MIRI ROSHNI**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)*****FOR THE YEAR ENDED 30 NOVEMBER 2023*****6 Expenditure on charitable activities**

	Charitable activities 2023 £	Charitable activities 2022 £
Direct costs		
Professional fees	7,416	-
Property maintenance	2,535	-
Security	2,690	1,832
	<u>12,641</u>	<u>1,832</u>
Grant funding of activities (see note 7)	519,336	274,718
Share of support and governance costs (see note 8)		
Support	87,687	17,985
	<u>619,664</u>	<u>294,535</u>
Analysis by fund		
Unrestricted funds	<u>619,664</u>	<u>294,535</u>

7 Grants payable

	Charitable activities 2023 £	Charitable activities 2022 £
Grants to institutions:		
Miri Roshni Trust	136,450	122,021
Other	382,886	152,697
	<u>519,336</u>	<u>274,718</u>

-

MIRI ROSHNI**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 30 NOVEMBER 2023****8 Support costs allocated to activities**

	2023	2022
	£	£
Professional fees	8,641	12,062
Property costs	10,113	5,383
Administrative expenses	58	232
Insurance	251	506
Travel	7,692	5,185
Fraudulent payment	67,780	-
Governance	3,265	-
	<u>97,800</u>	<u>23,368</u>
Analysed between:		
Fundraising	10,113	5,383
Charitable activities	87,687	17,985
	<u>97,800</u>	<u>23,368</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

10 Employees

The average monthly number of employees, including directors, during the year was:

	2023	2022
	Number	Number
	<u>2</u>	<u>2</u>

There were no employees whose annual remuneration was more than £60,000.

11 Investment property

	2023
	£
Fair value	
At 1 December 2022	1,562,976
Capital additions	66,305
	<u>1,629,281</u>
At 30 November 2023	<u>1,629,281</u>

The fair value of the investment properties has been arrived at on the basis of a desktop valuation carried out by the Trustees in November 2023. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties.

MIRI ROSHNI**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 30 NOVEMBER 2023****11 Investment property (Continued)**

	2023	2022
	£	£
Freehold	1,629,281	1,562,976

12 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Amounts owed by subsidiary undertakings	1,117,750	-
Other debtors	402	-
Prepayments and accrued income	8,885	-
	<u>1,127,037</u>	<u>-</u>

	2023	2022
	£	£
Amounts falling due after more than one year:		
Other debtors	1,000,000	-
	<u>1,000,000</u>	<u>-</u>
Total debtors	<u>2,127,037</u>	<u>-</u>

Included in other debtors is an interest free loan of £1,000,000 made to a charity with similar charitable objectives as Miri Roshni. The balance is due for repayment after more than one year.

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	12,742	675
Other creditors	6,800	-
Accruals and deferred income	3,251	-
	<u>22,793</u>	<u>675</u>

MIRI ROSHNI**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 30 NOVEMBER 2023****14 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 December 2022	Incoming resources	Resources expended	At 30 November 2023
	£	£	£	£
General funds	1,601,179	4,513,494	(629,777)	5,484,896
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:				
	At 1 December 2021	Incoming resources	Resources expended	At 30 November 2022
	£	£	£	£
General funds	154,520	1,746,577	(299,918)	1,601,179
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

15 Related party transactions**Trustees' Donations**

The aggregate amount of donations made to the charity by trustees was £3,015,000 (2022 - £1,653,118).

16 Cash generated from operations

	2023	2022
	£	£
Surplus for the year	3,883,717	1,446,659
Adjustments for:		
Investment income recognised in statement of financial activities	(13,600)	(12,467)
Movements in working capital:		
(Increase) in debtors	(1,126,635)	-
Increase in creditors	22,118	636
	<u> </u>	<u> </u>
Cash generated from operations	2,765,600	1,434,828
	<u> </u>	<u> </u>

17 Analysis of changes in net funds

The charitable company had no material debt during the year.

Virtual Cabinet Portal Digital Signatures

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<http://www.virtualcabinetportal.com/WhatIsUTC>

Signature 1

Signed by David O'Brien using authentication code ZV5cLDRuKnpSUXIC at IP address 94.30.66.91, on 2024/10/24 15:51:39 Z.

David O'Brien's e-mail address is: david@winners-uk.com.

MIRI ROSHNI

England & Wales - Charity number 1117326

Accounts

Charity registration number 1117326

Company registration number 06012372 (England and Wales)

MIRI ROSHNI
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2022

MIRI ROSHNI

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Elinor Chohan Mohsin Chohan David O'Brien Miriam Chohan
Secretary	EM Chohan
Charity number	1117326
Company number	06012372
Registered office	6 Richmond House Heath Road Hale Altrincham Cheshire WA14 2XP
Auditor	Myers Clark Egale 1 80 St Albans Road Watford Hertfordshire WD17 1DL

MIRI ROSHNI

CONTENTS

	Page
Trustees' report	1 - 3
Statement of trustees' responsibilities	4
Independent auditor's report	5 - 7
Statement of financial activities	8
Balance sheet	9
Statement of cash flows	10
Notes to the financial statements	11 - 15

MIRI ROSHNI

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 NOVEMBER 2022

The trustees present their annual report and financial statements for the year ended 30 November 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "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 trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. These are:

- The relief of poverty for orphans, destitute and the vulnerable (the beneficiaries)
- To advance the education of beneficiaries
- The relief of sickness and the preservation and protection of good health of the beneficiaries
- The promotion of the moral or spiritual welfare of the beneficiaries

Achievements and performance

Miri Roshni Orphanage

Miri Roshni Orphanage proudly maintains its full capacity, providing a nurturing and supportive home for 60 children. These children are thriving, demonstrating happiness, stability, and remarkable progress in their personal and educational journeys.

Our unwavering commitment to holistic care and education continues. This includes tailored psychological assessments and individualized care plans crafted by our dedicated psychologist. We recognize the crucial role we play in nurturing teenagers and instilling positive values in them. As part of this effort, older children receive personalized plans to help them achieve their academic and personal goals. We are proud to report an increasing number of older orphans pursuing university and further education. To facilitate smooth transitions, we've appointed a Youth Coordinator to guide their progression into further education, employment, and community reintegration.

Miri Roshni School

Our pursuit of affiliation with an international curriculum is well underway, with expectations of achieving this milestone in 2023.

Our dedication to staff training and development remains strong, with a focus on aligning our teaching methods with the Cambridge curriculum. We've embarked on a journey to introduce more learner-centred approaches and cultivate a diverse educational culture. Our team has visited other institutions utilizing international curricula, and progress is being made to digitize educational materials and management processes.

Recognizing the importance of setting high standards, we continue our educational achievement awards, motivating all students to reach for their best. Career guidance is a cornerstone of our approach, and every orphan receives a personalized success plan.

Investment in staff development continues to be a priority. We are actively working towards international school affiliation and have initiated teacher training courses both on and off-site. Our staff's performance is regularly reviewed using a 360-degree feedback model, fostering a transparent management structure with clearly defined roles, offering staff clear career development pathways.

We are delighted to have received book donations from the 'Futures of Kashmir' charity, enhancing our library's resources for our eager learners.

MIRI ROSHNI

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

Ruqia Begum Widows and Female Head of Household Livestock Programme

Our newly launched initiative seeks to empower widows and divorced women who are the heads of their households in Kashmir. This is achieved by donating a herd of 5 goats which through informed management by the beneficiaries can sustain a good standard of living. Through the pilot program involving 25 women, we have witnessed encouraging success and are committed to making this a sustained effort, enabling beneficiaries to achieve financial independence and provide for their families.

We are committed to expanding and sustaining this initiative to reach more widows and female heads of households in Kashmir. Our vision is to continue empowering these women, helping them break free from cycles of poverty, and fostering independence. We believe that, with ongoing support and collaboration, our beneficiaries will not only secure better lives for themselves but also contribute to the overall development and prosperity of their communities.

Project Insaaf Domestic Abuse Project

In collaboration with the British Muslim Heritage Centre, we have embarked on a project to support vulnerable Muslim women facing domestic abuse. These women often do not access mainstream services due to trust and awareness issues. Our comprehensive approach encompasses the moral, spiritual, and physical well-being of these vulnerable women. We aim to educate not only women but also Muslim men, faith leaders, and Imams on the definition and impact of domestic abuse, addressing the welfare of families and the broader community.

In conclusion, we remain steadfast in our commitment to creating positive impacts in the lives of children, women, and families in need. Our achievements in 2022 serve as a testament to our dedication and unwavering focus on delivering meaningful change to our beneficiaries and the community at large.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Plans for future periods

The Charity plans to build a "Multi Purpose Hall" for the Miri Roshni Trust in Pakistan.

In the UK the Charity has plans to develop a community centre at the new property that was purchased during the year.

Structure, governance and management

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Elinor Chohan
Mohsin Chohan
David O'Brien
Miriam Chohan

Auditor

In accordance with the company's articles, a resolution proposing that Myers Clark be reappointed as auditor of the company will be put at a General Meeting.

MIRI ROSHNI

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 NOVEMBER 2022*

The trustees' report was approved by the Board of Trustees.



David O'Brien
Trustee

21 September 2023

MIRI ROSHNI

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 NOVEMBER 2022

The trustees, who are also the directors of Miri Roshni for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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 charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

MIRI ROSHNI

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF MIRI ROSHNI

Opinion

We have audited the financial statements of Miri Roshni (the 'charity') for the year ended 30 November 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charitable company's affairs as at 30 November 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 Companies Act 2006.

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 contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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.

Matters on which we are required to report by exception

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 financial statements is inconsistent in any material respect with the trustees' report; 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.

MIRI ROSHNI

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF MIRI ROSHNI

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, 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 charitable company 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 auditor 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 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following;

- The nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for trustee remuneration, bonus levels and performance targets;
- results of our enquiries of Management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and review the charitable company's documentation of their policies and procedures relating to;
- identifying, evaluating and complying with laws and regulation and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the charitable company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty. These included Employment law.

MIRI ROSHNI

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF MIRI ROSHNI

Audit response to risks identified

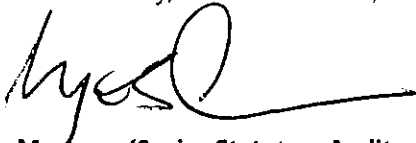
A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Comparative information in the financial statements is derived from the charity's prior period financial statements which were not audited.

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 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 and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Ian Meaburn (Senior Statutory Auditor)
for and on behalf of Myers Clark

21 September 2023

Chartered Accountants
Statutory Auditor

Egale 1
80 St Albans Road
Watford
Hertfordshire
WD17 1DL

Myers Clark is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

MIRI ROSHNI

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Income from:			
Donations and legacies	3	1,734,110	193,934
Investments	4	12,467	13,600
Total income		<u>1,746,577</u>	<u>207,534</u>
Expenditure on:			
Raising funds	5	5,383	5,945
Charitable activities	6	292,703	210,160
Material other expenditure		1,832	-
Total expenditure		<u>299,918</u>	<u>216,105</u>
Net income/(expenditure) for the year/ Net movement in funds		1,446,659	(8,571)
Fund balances at 1 December 2021		<u>154,520</u>	<u>163,091</u>
Fund balances at 30 November 2022		<u><u>1,601,179</u></u>	<u><u>154,520</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

MIRI ROSHNI

BALANCE SHEET

AS AT 30 NOVEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Investment property	11		1,562,976		151,733
Current assets					
Cash at bank and in hand		38,878		2,826	
Creditors: amounts falling due within one year	12	(675)		(39)	
Net current assets			38,203		2,787
Total assets less current liabilities			<u>1,601,179</u>		<u>154,520</u>
Income funds					
Unrestricted funds			1,601,179		154,520
			<u>1,601,179</u>		<u>154,520</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 November 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 21 September 2023



David O'Brien
Trustee

Company registration number 06012372

MIRI ROSHNI

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 NOVEMBER 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	14		1,434,828		(22,132)
Investing activities					
Purchase of investment property		(1,411,243)		-	
Investment income received		12,467		13,600	
Net cash (used in)/generated from investing activities			(1,398,776)		13,600
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			36,052		(8,532)
Cash and cash equivalents at beginning of year			2,826		11,358
Cash and cash equivalents at end of year			<u>38,878</u>		<u>2,826</u>

MIRI ROSHNI

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2022

1 Accounting policies

Charity Information

Miri Roshni is a private company limited by guarantee incorporated in England and Wales. The registered office is 6 Richmond House, Heath Road, Hale, Altrincham, Cheshire, WA14 2XP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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).

The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

1.6 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

MIRI ROSHNI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

1 Accounting policies

(Continued)

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

MIRI ROSHNI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	1,734,110	193,934

4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Rental income	12,467	13,600

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Fundraising and publicity support costs	5,383	5,945
	5,383	5,945

6 Charitable activities

	Charitable Activities	Charitable Activities
	2022	2021
	£	£
Grant funding of activities (see note 7)	274,718	201,608
Share of support costs (see note 8)	17,985	8,552
	292,703	210,160

MIRI ROSHNI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

7 Grants payable

	Charitable Activities 2022 £	Charitable Activities 2021 £
Grants to institutions:		
Miri Roshni Trust	122,021	170,598
Other	152,697	31,010
	<u>274,718</u>	<u>201,608</u>

8 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Professional fees	12,062	-	12,062	3,639	-	3,639
Property costs	5,383	-	5,383	5,945	-	5,945
Administrative expenses	232	-	232	465	-	465
Insurance	506	-	506	-	-	-
Travel	5,185	-	5,185	4,448	-	4,448
	<u>23,368</u>	<u>-</u>	<u>23,368</u>	<u>14,497</u>	<u>-</u>	<u>14,497</u>
Analysed between						
Fundraising	5,383	-	5,383	5,945	-	5,945
Charitable activities	17,985	-	17,985	8,552	-	8,552
	<u>23,368</u>	<u>-</u>	<u>23,368</u>	<u>14,497</u>	<u>-</u>	<u>14,497</u>

Governance costs includes payments to the auditors of £nil (2021- £nil) for audit fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees, including directors, during the year was:

2022 Number	2021 Number
<u>2</u>	<u>2</u>

There were no employees whose annual remuneration was more than £60,000.

MIRI ROSHNI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2022

11 Investment property

	2022 £
Fair value	
At 1 December 2021	151,733
Additions through external acquisition	1,411,243
	<hr/>
At 30 November 2022	1,562,976
	<hr/> <hr/>

The fair value of the investment properties has been arrived at on the basis of a desktop valuation carried out by XXXXXX in November 2022. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties.

	2022 £	2021 £
Freehold	1,562,976	151,733
Long leasehold	-	-
Short leasehold	-	-
	<hr/>	<hr/>

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	675	39
	<hr/>	<hr/>

13 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

14 Cash generated from operations

	2022 £	2021 £
Surplus/(deficit) for the year	1,446,659	(8,571)
Adjustments for:		
Investment income recognised in statement of financial activities	(12,467)	(13,600)
Movements in working capital:		
Increase in creditors	636	39
	<hr/>	<hr/>
Cash generated from/(absorbed by) operations	1,434,828	(22,132)
	<hr/> <hr/>	<hr/> <hr/>

15 Analysis of changes in net funds

The charity had no debt during the year.

MIRI ROSHNI

England & Wales - Charity number 1117326

Accounts



Trustees' Annual Report for the period

	Period start date				Period end date		
From	01	12	2020	To	30	11	2021

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Elinor Mair Chohan	Trustee		Trustees themselves
2	Mohsin Pervez Chohan	Trustee		
3	David Curtis O'Brien	Trustee		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Memorandum & Articles of Association
How the charity is constituted (eg. trust, association, company)	Company limited by Guarantee
Trustee selection methods (eg. appointed by, elected by)	Appointed by existing Trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

- | |
|---|
| <ol style="list-style-type: none"> 1. The relief of poverty in Pakistan in particular but not exclusively by the provision of housing for orphans, destitute and the vulnerable (the beneficiaries). 2. To advance the education of the beneficiaries. 3. The relief of sickness and the preservation and protection of good health of the beneficiaries. 4. The promotion of the moral or spiritual welfare or improvement of the community. |
|---|

1. Continued Increase in capacity of the school.
2. Student bursaries.
3. Ongoing Staff training.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year**Summary of main achievements to 31st November 2021.**

The orphanage remains at full capacity of 60 children who are happy, settled, working hard and making good progress.

Emphasis continues on providing a holistic programme of education and care; this has included psychological assessments and individualised programmes of care by an employed psychologist. The older children have individualised plans to assist them achieve their personal and educational goals. Older orphans are being supported through to university education, this is expected to rise in coming years due to the age demographic of the children.

The extension of the Miri Roshni School has allowed for continued growth, admission is selective and 5 full bursaries are available in each class. Preparation for affiliation with an International curriculum is making progress but has been slowed by COVID. There is continued investment in staff training and development and a focus on aligning with the Cambridge curriculum including more learner centred approaches and culture. Progress is being made in making educational material and management processes digital.

Educational achievement awards provide a competitive focus for all children at Miri Roshni School. Pupils are encouraged to have high expectations; careers guidance is provided, and each orphan has a personalised plan for success. The school is developing a positive reputation in the local community and enrolment requests are good. COVID and national lockdowns presented many challenges; through hard work and commitment of senior staff and the head of ICT remote learning was delivered using the Google Classroom platform achieving an uptake of 87%, catchup classes were provided on the reopening of schools for those that were not able to access online learning.

There is continued investment in staff training and development with much emphasis put on affiliation as an international school with teacher training courses conducted on site. Staff performance is reviewed annually using a 360-degree feedback model. There is a clear management system with autonomy and defined roles at departmental giving staff clear pathways for career development.

Section E

Financial review

Brief statement of the charity's policy on reserves

This situation has not arisen.

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information


--

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	David O'Brien	
Position (eg Secretary, Chair, etc)	Trustee	
Date	14/09/2021	



Miri Roshni Academy - United in Excellence			Charity No		1117326	CC17a
Annual accounts for the period						
Period start date	01/12/2020	To	Period end date	30/11/2021		

Section A Statement of financial activities


Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income	Donations Received	S01	191,792	-	-	191,792	333,862
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	15,742	-	-	15,742	10,883
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources		S05	-	-	-	-	-
Total incoming resources			207,534	-	-	207,534	344,746
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Charitable activities	Donations to Jamiat UI Muslimi	S08	15,000	-	-	15,000	18,700
Charitable activities	Other donations	S09	16,000	-	-	16,000	
Charitable activities	Miri Roshni Trust		170,598	-	-	170,598	158,210
Property Purchase						-	151,733
Property Expenses			3,639			3,639	3,240
Office & Travel Expenses			4,448			4,448	3,187
Rates		S11	5,945	-	-	5,945	17,034
Other resources expended	Bank Charges	S12	475	-	-	475	505
Total resources expended			216,105	-	-	216,105	352,609
Net incoming/(outgoing) resources before transfers			-	-	-	-	-
			-	-	-	8,571	-
Gross transfers between funds			-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)			-	-	-	-	-
			-	-	-	8,571	-
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	151,733
Net movement in funds			-	-	-	8,571	143,870
Total funds brought forward			163,091	-	-	163,091	19,221
Total funds carried forward			154,520	-	-	154,520	163,091

Section B

Balance sheet

	Note	Restricted			Total this year £	Total last year £	
		Unrestricted funds	income funds	Endowment funds			
		£	£	£			
		F01	F02	F03	F04	F05	
Fixed assets							
Tangible assets	(Note 9)	B01	151,733	-	-	151,733	151,733
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
Total fixed assets		B04	151,733	-	-	151,733	151,733
Current assets							
Stock and work in progress		B05	-	-	-	-	-
Debtors	(Note 11)	B06	-	-	-	-	-
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	2,826	-	-	2,826	11,358
Total current assets		B09	2,826	-	-	2,826	11,358
Creditors: amounts falling due within one year	(Note 12)	B10	39	-	-	39	-
Net current assets/(liabilities)		B11	2,787	-	-	2,787	11,358
Total assets less current liabilities		B12	154,520	-	-	154,520	163,091
Creditors: amounts falling due after one year	(Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges		B14	-	-	-	-	-
Net assets		B15	154,520	-	-	154,520	163,091
Funds of the Charity							
Unrestricted funds		B16	154,520			154,520	163,091
		B17				-	
Restricted income funds (Note 13)		B18		-		-	
Endowment funds (Note 13)		B19			-	-	
Total funds		B20	154,520	-	-	154,520	163,091

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	David O'Brien	01/09/2022
	Elinor Chohan	

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with* Accounting Standards;
- or
- Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • the charity becomes entitled to the resources; • the trustees are virtually certain they will receive the resources; and • the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	None
---	------

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income		-	-
	Donations Received	191,792	333,862
		-	-
		-	-
	Total	191,792	333,862
Activities for generating funds		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment income	Rental Income	15,742	10,883
		-	-
		-	-
		-	-
	Total	15,742	10,883
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
	Total	-	-

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income		-	-
		-	-
		-	-
		-	-
	Total	-	-
Fundraising trading costs		-	-
	Rates	5,945	17,034
		-	-
	Total	5,945	17,034
Investment management costs	Property Expenses	3,639	3,240
		-	-
	Total	3,639	3,240
Charitable activities		-	-
	Donation to Miri Roshni Trust & Others	201,598	176,910
	Bank Charges	475	505
		-	-
	Total	202,073	177,415
Governance costs		-	-
	Charitable activities	-	-
	Travel & Subsistence	4,448	3,187
	Total	4,448	3,187

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
Bank Charges	-	475	-	475
Charitable activities	-		-	-
Travel & Subsistence		-	4,448	4,448
Rates	5,945	-	-	5,945
Property Expenses	-	-	3,639	3,639
	-	-	-	-
Total	5,945	475	8,087	14,507

Note 6 Details of certain items of expenditure**6.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
None	None
None	None
£	£

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
None	None
None	None

Note 7 **Paid employees***Please complete this note if the charity has any employees.***7.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	-	-
Employer's National Insurance costs	-	-
Pension costs	-	-
Total staff costs	-	-

7.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

7.3 Defined contribution pension scheme*Please complete if a defined contribution pension scheme is operated.***Brief details of the scheme**

--

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Note 9 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Additions	151,733	-	-	-	-	151,733
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	151,733	-	-	-	-	151,733

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	151,733	-	-	-	-	151,733

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

--

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	-	-	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
Total	-	-	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

--

Note 13 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
		None	None

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			None	None
Due from trustees and related parties			None	None

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
			None	None

Note 15**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Miri Roshni Academy – United in Excellence

On accounts for the year
ended

30/11/2021

Charity no
(if any)

1117326

Set out on pages

1 to 2

**Respective
responsibilities of
trustees and examiner**

The charity's trustees (who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's
statement**

In connection with my examination, no matter has come to my attention.

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

01/09/2022

Name:

MARC CROCOTT

Relevant professional
qualification(s) or body (if
any):

ACMA.

Address:

3 BAXTER CLOSE, ALSAGER. ST7 2HN.

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose.

--

MIRI ROSHNI

England & Wales - Charity number 1117326

Accounts



Trustees' Annual Report for the period

	Period start date				Period end date		
	01	12	2019		30	11	2020
From				To			

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Elinor Mair Chohan	Trustee		Trustees themselves
2	Mohsin Pervez Chohan	Trustee		
3	David Curtis O'Brien	Trustee		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Memorandum & Articles of Association
How the charity is constituted (eg. trust, association, company)	Company limited by Guarantee
Trustee selection methods (eg. appointed by, elected by)	Appointed by existing Trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

- | |
|---|
| <ol style="list-style-type: none"> 1. The relief of poverty in Pakistan in particular but not exclusively by the provision of housing for orphans, destitute and the vulnerable (the beneficiaries). 2. To advance the education of the beneficiaries. 3. The relief of sickness and the preservation and protection of good health of the beneficiaries. 4. The promotion of the moral or spiritual welfare or improvement of the community. |
|---|

1. Continued Increase in capacity of the school.
2. Student bursaries.
3. Ongoing Staff training.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year**Summary of main achievements to 31st November 2020.**

The orphanage remains at full capacity of 60 children who are settled, working hard and making good progress.

Emphasis continues on providing a holistic programme of education and care; this has included psychological assessments and individualised programmes of care by an employed psychologist. The older children have had individualised plans to assist them achieve their goals and to reintegrate back into the community. One orphan has enrolled at a local university and is training to become a teacher, others are planned to follow in coming years.

The extension of the school has allowed for continued growth; preparation for affiliation with Cambridge is making good progress with introduction of new management structures and systems, staff training and development and a focus on aligning with the Cambridge curriculum including more learner centred approaches and culture. The construction of science labs, computer labs and language labs support progress in these areas.

Educational achievement awards provide a competitive focus for the children. Pupils are encouraged to have high expectations; careers guidance is provided, and each orphan has a personalised plan for success. The school is developing a positive reputation in the local community and enrolment requests are good. COVID and a series of national lockdowns presented many challenges; through hard work and commitment of senior staff and the head of ICT remote learning was established using the Google Classroom platform which achieved an initial uptake of 60%, catchup classes were provided on the reopening of schools for those that were not able to access online learning.

There is continued investment in staff training and development with much emphasis put on affiliation as an international school; we now run teacher training courses on site. There is a clear management system with autonomy at departmental level and staff retention is improved.

Section E**Financial review****Brief statement of the charity's policy on reserves**

This situation has not arisen.

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F**Other optional information**

--

Section G**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	David O'Brien	
Position (eg Secretary, Chair, etc)	Trustee	

Date 14/09/2021



Miri Roshni Academy - United in Excellence			Charity No 1117326		CC17a
Annual accounts for the period					
Period start date	01/12/2019	To	Period end date	30/11/2020	

Section A Statement of financial activities


Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03		
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income	Donations Received	S01	333,862	-	-	333,862	149,087
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	10,883	-	-	10,883	-
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources		S05	-	-	-	-	-
	Total incoming resources	S06	344,746	-	-	344,746	149,087
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Charitable activities	Donation to BMHC	S08	18,700	-	-	18,700	1,700
Charitable activities	Other donations	S09	-	-	-	-	23,255
Charitable activities	Miri Roshni Trust		158,210	-	-	158,210	86,987
Property Purchase			151,733	-	-	151,733	-
Property Expenses			3,240	-	-	3,240	-
Office & Travel Expenses			3,187	-	-	3,187	18,585
Rates		S11	17,034	-	-	17,034	16,038
Other resources expended	Bank Charges	S12	505	-	-	505	225
	Total resources expended	S13	352,609	-	-	352,609	146,790
	Net incoming/(outgoing) resources before transfers	S14	7,863	-	-	7,863	2,296
	Gross transfers between funds	S15	-	-	-	-	-
	Net incoming/(outgoing) resources before other recognised gains/(losses)	S16	7,863	-	-	7,863	2,296
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	151,733	-	-	151,733	-
	Net movement in funds	S19	143,870	-	-	143,870	2,296
Total funds brought forward		S20	19,221	-	-	19,221	16,924
	Total funds carried forward	S21	163,091	-	-	163,091	19,221

Section B

Balance sheet

		Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
Fixed assets							
Tangible assets	(Note 9)	B01	151,733	-	-	151,733	-
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
	<i>Total fixed assets</i>	B04	151,733	-	-	151,733	-
Current assets							
Stock and work in progress		B05	-	-	-	-	-
Debtors	(Note 11)	B06	-	-	-	-	16,250
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	11,358	-	-	11,358	2,971
	<i>Total current assets</i>	B09	11,358	-	-	11,358	19,221
Creditors: amounts falling due within one year	(Note 12)	B10	-	-	-	-	-
	<i>Net current assets/(liabilities)</i>	B11	11,358	-	-	11,358	19,221
	<i>Total assets less current liabilities</i>	B12	163,091	-	-	163,091	19,221
Creditors: amounts falling due after one year	(Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges		B14	-	-	-	-	-
	<i>Net assets</i>	B15	163,091	-	-	163,091	19,221
Funds of the Charity							
Unrestricted funds		B16	163,091			163,091	2,971
		B17				-	16,250
Restricted income funds (Note 13)		B18		-		-	-
Endowment funds (Note 13)		B19			-	-	-
	<i>Total funds</i>	B20	163,091	-	-	163,091	19,221

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	David O'Brien	14/09/2021
	Elinor Chohan	

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with* Accounting Standards;
- or Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

None

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income		-	-
	Donations Received	333,862	149,087
		-	-
		-	-
	Total	333,862	149,087
Activities for generating funds		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment income	Rental Income	10,883	-
		-	-
		-	-
		-	-
	Total	10,883	-
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
	Total	-	-

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income		-	-
		-	-
		-	-
		-	-
	Total	-	-
Fundraising trading costs		-	-
	Rates	17,034	16,038
		-	-
		-	-
	Total	17,034	16,038
Investment management costs	Property Expenses	3,240	-
		-	-
	Total	3,240	-
Charitable activities		-	-
	Donation to Miri Roshni Trust & Others	328,643	111,942
	Bank Charges	505	225
		-	-
	Total	329,148	112,167
Governance costs		-	-
	Charitable activities	-	-
	Travel & Subsistence	3,187	18,585
	Total	3,187	18,585

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
Bank Charges	-	505	-	505
Charitable activities	-		-	-
Travel & Subsistence		-	3,187	3,187
Rates	17,034	-	-	17,034
Property Expenses	-	-	3,240	3,240
	-	-	-	-
Total	17,034	505	6,427	23,965

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

	This year	Last year
Number of trustees who were paid expenses	None	None
Nature of the expenses	None	None
Total amount paid	£	£

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	None	None
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	None	None

Note 9 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Additions	151,733	-	-	-	-	151,733
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	151,733	-	-	-	-	151,733

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	151,733	-	-	-	-	151,733

9.4 Revaluation*If any fixed assets have been revalued please give details of the valuer and method of valuation*

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* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Miri Roshni Academy – United in Excellence

On accounts for the year
ended

30/11/2020

Charity no
(if any)

1117326

Set out on pages

1 to 2

**Respective
responsibilities of
trustees and examiner**

The charity's trustees (who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's
statement**

In connection with my examination, no matter has come to my attention.

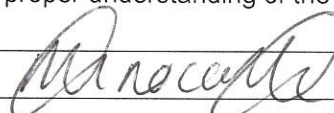
1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

17/09/2021

Name:

MARC GROOTT

Relevant professional qualification(s) or body (if any):

ACMA

Address:

3 BAXTER CLOSE

ALSAGER, STOKES-ON-TRENT.

CHESHIRE. ST9 2HN.

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose.

A large, empty rectangular box with a thin black border, occupying the central portion of the page. It is intended for the user to provide details of items for disclosure, as indicated by the text above it.