

Charity registration number: 1136651

DAGENHAM UMMAH WELFARE TRUST

Annual report and financial statements

For the year ended 31st March 2023

DAGENHAM UMMAH WELFARE TRUST
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Year ended 31st March 2023

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DAGENHAM UMMAH WELFARE TRUST

Reference and administrative information

Year ended 31st March 2023

The Dagenham Ummah Welfare Trust was established by trust deed dated June 2010, and is registered in the United Kingdom as a charity with registration number 1136651. It has been administered and managed by the trustees who have served throughout the year and to the date of this report. They are:

| | |
|-----------------------------|---|
| Board of trustees | Mohammed Mabrur Ahmed Irfan Patel |
| Address of principal office | 5 Hewett Road Dagenham RM8 2XT |
| Independent examiner | Young & Co Accountants Limited 160c Fencepiece Road London IG6 2LB |
| Bankers | NatWest Bank Plc Forest Gate Branch |

DAGENHAM UMMAH WELFARE TRUST

Report of the trustees

Year ended 31st March 2023

Our board of trustees (the board) has collective responsibility for everything that we do, including the legal responsibility to ensure the charity is controlled and properly managed.

In discharging their collective responsibilities the trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 (The Financial Reporting Standard applicable in the UK and Republic of Ireland).

The law applicable to charities in England, Wales and Scotland requires the trustees to prepare financial statements for each financial year. These must give a true and fair view of the state of affairs of the charity, and of the incoming resources and application of resources of the charity for that period. 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 judgments and estimates that are reasonable and prudent
- > state whether applicable accounting standards have been followed
- > prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The purpose of the charity, as set out in its governing document, is to provide education, training and religious activities to local as well as the wider community, by providing a deeper understanding of Islam to ensure community cohesion. We provide religious education to the local community, but more specifically concentrate on the youth, with a high moral compass we aim to ensure they become outstanding citizens and make a positive contribution to the society.

We would like to thank all our volunteers and supporters across the UK who dedicate their time, provide moral support and offer financial assistance in the smooth running of the academy. We express our heartfelt gratitude to all those involved and we hope that the bonds that have been formed will continue.

We aim to retain sufficient general funds in a range equivalent to approximately three to five months' forward expenditure. We try to hold these general reserves in case of any sudden decline in income, so that we can honour our commitments to repay the loan, fulfil contractual obligations to staff and pay running cost of the premises with some confidence.

DAGENHAM UMMAH WELFARE TRUST

Report of the trustees

Year ended 31st March 2023

We have assessed projected future income, expenditure and cash flows over the period to 31 March 2023, and analysed the strength of the charity's reserves, liquid assets and its ability to withstand a material fall in income. We have concluded that there is a reasonable expectation that the charity has adequate resources to continue their activities for the foreseeable future. Therefore we have continued to adopt the going concern basis in preparing the financial statements.

Signed on behalf of the Board of Trustees on 31st January 2024 by:

DocuSigned by:

Mohammed Mobrur Ahmed

Mohammed Mobrur Ahmed

Chair of DAGENHAM UMMAH WELFARE TRUST

DAGENHAM UMMAH WELFARE TRUST

Independent examiner's report to the Trustees of DAGENHAM UMMAH WELFARE TRUST
Year ended 31st March 2023

I report to the trustees on my examination of the accounts of DAGENHAM UMMAH WELFARE TRUST for the year ended 31st March 2023, which are set out on pages 5 to 9.

Responsibilities and basis of report

As the charity trustees of DAGENHAM UMMAH WELFARE TRUST you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

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

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

Signed: A.V

Name: M A Vankad
Fellow of Chartered Certified Accountants

Address: 160c Fencepiece Road
London
IG6 2LB

Date: 31st Jan 2024

DAGENHAM UMMAH WELFARE TRUST

Statement of financial activities

Year ended 31st March 2023

| | Unrestricted funds £ | Restricted & endowment funds £ | Year ended 31st March 2023 £ | Year ended 31st March 2022 £ |
|---------------------------------|----------------------------|---|--|--|
| Incoming Resources: | | | | |
| Donations | 93,294 | | 93,294 | 68,476 |
| Furlough Grants - COVID | - | | | 1,824 |
| Rental Income | 2,400 | | 2,400 | 542 |
| Total income | 95,694 | - | 95,694 | 70,842 |
| Expenditure on: | | | | |
| Goods for charity | 2,733 | | 2,733 | 3,285 |
| Insurance | 1,580 | | 1,580 | 1,410 |
| Wages & Subcontractor expenses | 41,369 | | 41,369 | 49,481 |
| IT Expense | 480 | | 480 | 3,139 |
| Accountancy | 500 | | 500 | - |
| Depreciation | 978 | | 978 | 978 |
| Utilities | 10,008 | | 10,008 | 2,491 |
| Telecommunications & Data | 425 | | 425 | 286 |
| Due & Subscriptions | - | | - | 472 |
| Donations Paid | 6,743 | | 6,743 | 250 |
| Repairs & Maintenance | 8,685 | | 8,685 | 2,900 |
| Printing & Postage | 104 | | 104 | 530 |
| | 73,604 | - | 73,604 | 65,222 |
| Net income | 22,090 | - | 22,090 | 5,620 |
| Reconciliation of funds: | | | | |
| Total funds brought forward | 77,186 | - | 77,186 | 71,566 |
| Net movement in funds | 22,090 | - | 22,090 | 5,620 |
| Total funds carried forward | 99,276 | - | 99,276 | 77,186 |

DAGENHAM UMMAH WELFARE TRUST

Balance sheet

As at 31st March 2023

| | Note | 2023 £ | 2022 £ |
|---|------|---------------|---------------|
| Fixed assets | 8 | 33,264 | 34,242 |
| | | <u>33,264</u> | <u>34,242</u> |
| Current assets | | | |
| Bank and Cash | | 45,707 | 32,639 |
| Interest free loan | | 22,000 | 12,000 |
| Total current assets | | <u>67,707</u> | <u>44,639</u> |
| Current liabilities | | | |
| PAYE | | 1,695 | 1,695 |
| Creditors | | - | - |
| Creditors: amounts falling due within one year | | <u>1,695</u> | <u>1,695</u> |
| Total assets less current liabilities | | 99,276 | 77,186 |
| Creditors: amounts falling due after more than one year | | - | - |
| Total net assets | | <u>99,276</u> | <u>77,186</u> |
| The funds of the charity | | | |
| General reserves | | 99,276 | 77,186 |
| Total unrestricted funds | | <u>99,276</u> | <u>77,186</u> |

The accompanying notes form part of these accounts.

Approved by the Board of Trustees on 9th March 2023 and signed on its behalf by:

DocuSigned by:



Mohammed Mobarrur Ahmed

Chair of DAGENHAM UMMAH WELFARE TRUST

DAGENHAM UMMAH WELFARE TRUST
Notes to the financial statements
For the year ended 31st March 2023

Note 1 - Basis of preparation

1.1 Basis of accounting

DAGENHAM UMMAH WELFARE TRUST is a public benefit entity.

The presentation currency of the financial statements is the Pound Sterling (£).

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

1.2 Going concern

The accounts (financial statements) have been prepared to give a 'true and fair' view.

After making enquiries, the trustees have a reasonable expectation that DAGENHAM UMMAH WELFARE TRUST has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Note 2 - Accounting policies

2.1 Income

Recognition of income

All income is accounted for in the SOFA when the Charity is legally entitled to the income, it is probable that the income will be received, and the amount can be quantified with reasonable accuracy.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

2.2 Expenditure and liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.3 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year. The depreciation rates and methods used are disclosed in note 2.6.

DAGENHAM UMMAH WELFARE TRUST
Notes to the financial statements
For the year ended 31st March 2023

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2.4 Tax

DAGENHAM UMMAH WELFARE TRUST, as a registered charity is exempt from tax under Chapter 3 of Part 11 to the Corporation Tax Act 2010 or Section 256 of the Taxation for Chargeable Gains Act 1992, to the extent surpluses are applied to its charitable purposes.

2.5 Cash flow

The charity meets the definition of a qualifying entity under FRS 102 and has therefore taken advantage of the disclosure exemption in relation to presentation of a cash flow statement in respect of its financial statements.

2.6 Tangible fixed assets

Tangible fixed assets are stated at cost. Depreciation is calculated to write off the cost of fixed assets by equal annual instalments over their expected useful lives as follows:

Leasehold Building – 23 years

Tangible and intangible fixed assets costing less than £2,000 are not capitalised, and are written off in the year of purchase.

Note 3 - Employees

The average number of employees, calculated on a full-time equivalent basis, during the year under review were 7(2022-9).

The above numbers include staff responsible for the management and support of the volunteers.

The trustees have not received any remuneration or expenses in relation to their duties as trustees.

Note 4 - Contribution from the volunteers

We are very grateful to our large and hugely supportive volunteer base.

Some work tirelessly to raise funds for our work and help run the charity, whilst others work directly with children and young people through our services such as being a trained volunteer or delivering our Maddrasah service.

Given the absence of a reliable measurement basis, donated services from our volunteers are not included within the financial statements. This is in line with the requirements of Charities SORP (FRS 102).

Note 5 - Capital commitments

The charity had no capital commitments at 31 March 2023 or 31 March 2022.

Note 6 - Contingent liabilities

There were no contingent liabilities at either the beginning or at the end of the financial year.

Note 7 - Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

DAGENHAM UMMAH WELFARE TRUST
Notes to the financial statements
For the year ended 31st March 2023

Note 8 - Tangible fixed assets

| | Leasehold Building £ | Total £ |
|-------------------------------------|----------------------------|---------------|
| <i>Cost or valuation</i> | | |
| At the beginning of the year | 45,000 | 45,000 |
| Additions | - | - |
| Revaluations | - | - |
| Disposals | - | - |
| At end of the year | <u>45,000</u> | <u>45,000</u> |
| <i>Depreciation and impairments</i> | | |
| At beginning of the year | 10,758 | 10,758 |
| Disposals | - | - |
| Depreciation | 978 | 978 |
| Impairment | - | - |
| At end of the year | <u>11,736</u> | <u>11,736</u> |
| <i>Net book value</i> | | |
| At the beginning of the year | <u>34,242</u> | <u>34,242</u> |
| At the end of the year | <u>33,264</u> | <u>33,264</u> |