

Registered number: 05841427

Charity number: 1140116

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**Idarah Maruf Britain Limited**

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**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 30/06/2023**

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**Prepared By:**

CBS Accountants Ltd  
Chartered Accountant  
Unit 17, Orbital 25 Business Park  
Dwight Road  
Watford  
Hertfordshire  
WD18 9DA

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30/06/2023**

**TRUSTEES**

Safura Akhtar  
Azra Begum Dra  
Waheeda Iffat Zamir  
Adeeba Akhtar

**SECRETARY**

Waheeda Iffat Zamir

**REGISTERED OFFICE**

39 Bromefield  
Stanmore  
Middlesex  
HA7 1AG

**COMPANY NUMBER**

05841427

**CHARITY NUMBER**

1140116

**BANKERS**

Natwest Plc

**ACCOUNTANTS**

CBS Accountants Ltd  
Chartered Accountant  
Unit 17, Orbital 25 Business Park  
Dwight Road  
Watford  
Hertfordshire  
WD18 9DA

**ACCOUNTS**  
**FOR THE YEAR ENDED 30/06/2023**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30/06/2023**

**Trustees' Report**

Idarash Maruf Britain Limited trustees present their report and accounts for the year ended 30/06/2023. The statements appear in the format required by the Statement of Recommended Practice for Accounting and Reporting by Charities. The report and financial statements also comply with the Companies Act 2006. The charity has prepared its accounts using the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and follow the Charities SORP (FRS 102).

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).

**Objectives and activities**

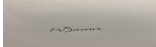
The purpose of the charity, as set out in its governing document, is to provide education, training, and religious activities to local as well as the wider community, by providing a deeper understanding of Islam to ensure community cohesion. We provide religious education to the local community, but 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.

The charity aims to purchase own premises to carry out its activities and it was decided to raise funds for the purpose of buying a suitable property. Funds have been raised but are not adequate to purchase a property in the Harrow area. The trustees are determined to raise further funds to acquire a property for the charity.

**Financial review**

The Statement of Financial Activities for the year ended on 30th June 2023, shows a net surplus of £427 relating to unrestricted funds and the fund's balance as at 30th June 2023 was £30,424. Restricted funds increased by £31,988 and the fund's balance as at 30th June 2023 was £321,371.

Signed on behalf of the Board of Trustees on 28th March 2024 by



Waheeda Iffat Zamir (Mar 28, 2024,  
11:22am)

.....  
Waheeda Iffat Zamir

Trustee - Idarah Maruf Britain Limited

**INDEPENDENT EXAMINER'S STATEMENT**

**FOR THE YEAR ENDED 30/06/2023**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF IDARAH MARUF BRITAIN LIMITED**

I report on the accounts of the company for the year ended 30/06/2023 .

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales .

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

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

**BASIS OF INDEPENDENT EXAMINERS 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 you as 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**

**FOR THE YEAR ENDED 30/06/2023**

**INDEPENDENT EXAMINERS 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, 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

  
.....

Date: 28/03/2024

CBS Accountants Ltd  
Chartered Accountant  
Unit 17, Orbital 25 Business Park  
Dwight Road  
Watford  
Hertfordshire  
WD18 9DA  
01923750950

**Statement of Financial Activities  
for the year ended 30/06/2023**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2023 Total</b>	<b>2022 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>				
Income from generated funds				
Income from charitable activities	3,491	67,043	70,534	53,385
<b>Total Income and endowments</b>	<b>3,491</b>	<b>67,043</b>	<b>70,534</b>	<b>53,385</b>
<b>Expenses</b>				
Costs of generating funds				
Expenditure on Charitable activities	3,064	35,055	38,119	31,256
<b>Total Expenses</b>	<b>3,064</b>	<b>35,055</b>	<b>38,119</b>	<b>31,256</b>
<b>Net gains on investments</b>				
<b>Net Income</b>	<b>427</b>	<b>31,988</b>	<b>32,415</b>	<b>22,129</b>
<b>Gains/(losses) on revaluation of fixed assests</b>				
<b>Net movement in funds:</b>				
<b>Net income for the year</b>	<b>427</b>	<b>31,988</b>	<b>32,415</b>	<b>22,129</b>
Total funds brought forward	29,997	289,383	319,380	297,252
<b>Net funds carried forward</b>	<b>30,424</b>	<b>321,371</b>	<b>351,795</b>	<b>319,381</b>

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

**BALANCE SHEET AT 30/06/2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	3	29	39
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		<u>352,066</u>	<u>319,692</u>
		352,066	319,692
<b>CREDITORS: Amounts falling due within one year</b>	4	<u>300</u>	<u>350</u>
<b>NET CURRENT ASSETS</b>		<u>351,766</u>	<u>319,342</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>351,795</u>	<u>319,381</u>
<b>CAPITAL AND RESERVES</b>			
<b>Unrestricted funds</b>	6		
General fund		30,424	29,998
<b>Restricted funds</b>	7	<u>321,371</u>	<u>289,383</u>
		<u>351,795</u>	<u>319,381</u>

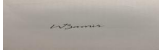
For the year ending 30/06/2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

**Approved by the board of trustees on 28/03/2024 and signed on their behalf by**



Waheeda Iffat Zamir (Mar 28, 2024, 11:22am).....

Waheeda Iffat Zamir  
Director/Trustee



**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30/06/2023**

**1. ACCOUNTING POLICIES**

**1a. Basis Of Accounting**

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**1b. Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**1c. Resources Expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**1d. Allocation And Apportionment Of Costs**

All costs relate to the single activity of the charitable company and are recognised accordingly.

**1e. Fund Accounting**

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

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

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

**1f. Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures and Fittings	reducing balance 25%
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**1g. Turnover**

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

**2. EMPLOYEES**

	<b>2023</b>	<b>2022</b>
	<b>No.</b>	<b>No.</b>
Average number of employees	-	-

**3. TANGIBLE FIXED ASSETS**

	<b>Fixtures and Fittings £</b>	<b>Total £</b>
<b>Cost</b>		
At 01/07/2022	1,496	1,496
At 30/06/2023	<u>1,496</u>	<u>1,496</u>
<b>Depreciation</b>		
At 01/07/2022	1,457	1,457
For the year	<u>10</u>	<u>10</u>
At 30/06/2023	<u>1,467</u>	<u>1,467</u>
<b>Net Book Amounts</b>		
At 30/06/2023	<u>29</u>	<u>29</u>
At 30/06/2022	<u>39</u>	<u>39</u>

**4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>300</u>	<u>350</u>
	<u>300</u>	<u>350</u>

## 5. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £, to the company should it be wound up. At 30/06/2023 there were members.

## 6. UNRESTRICTED FUNDS

	<b>Brought forward</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfers</b>	<b>Carried forward</b>
	£	£	£	£	£
General fund	29,997	3,490	(3,063)	-	30,424
	<u>29,997</u>	<u>3,490</u>	<u>(3,063)</u>	<u>-</u>	<u>30,424</u>

## 7. RESTRICTED FUNDS

	<b>Brought forward</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfers</b>	<b>Carried forward</b>
	£	£	£	£	£
	289,383	67,043	(35,055)	-	321,371
	<u>289,383</u>	<u>67,043</u>	<u>(35,055)</u>	<u>-</u>	<u>321,371</u>

**Incoming Resources  
for the year ended 30/06/2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Incoming resources</b>		
<b>Incoming resources from generated funds</b>		
	<u>70,534</u>	<u>53,385</u>
	<u>70,534</u>	<u>53,385</u>

**Expenses  
for the year ended 30/06/2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Expenses</b>		
<b>Costs of generating funds</b>		
<b>Charitable Activities</b>		
<b>Objectives and activities</b>		
Seminars and Catering	2,433	876
Accountancy fees	300	-
Donation (Qurbani)	10,030	11,135
Donation (Water Wells)	10,340	19,015
Donation (Floods)	120	-
Donation (Earthquake)	14,565	-
Bank charges	321	217
Depreciation of fixtures and fittings	10	13
	<u>38,119</u>	<u>31,256</u>
	<u>38,119</u>	<u>31,256</u>



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