

CHARITY NUMBER: 1153757

MIFTAHUL JANNAH ACADEMY

**TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD
1ST OCTOBER 2024 TO 30TH SEPTEMBER 2025**

MIFTAHUL JANNAH ACADEMY

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MIFTAHUL JANNAH ACADEMY

Legal and Administrative Information

Charity number 1153757

Company registration number N/A

Business Address 70 EDINBURGH ROAD
WALTHAMSTOW
LONDON
E17 7QB

Trustees MR SHAFAT AHMED DHORAT
MAWLANA MOHAMED PATEL
MR AZIZ RAJE

Chief Executive MAWLANA MOHAMMED PATEL

MIFTAHUL JANNAH ACADEMY

REPORT OF THE TRUSTEES

FOR THE PERIOD ENDED 30TH SEPTEMBER 2025

The Trustees present their report with the financial statements of the charity for the year ended 30th September 2025.

Governing document and constitution

The charity is an unincorporated organisation formed by adoption of a trust deed dated 10th September 2013. The charity is registered with the Charity Commission for England and Wales with effect from 11th September 2013. (Registration No. 1153757).

Charity Trustees

The first trustees were appointed by the trust deed and hold office for life. Additional trustees are appointed for a term by the then trustees by a resolution passed at a meeting.

Governance

The charity is governed by trustees, who are responsible for the effective management of the organisation.

Meetings are held on a regular basis.

The charity does not have any subsidiaries or connected charitable undertakings.

Objects of the Charity

The principal objects of the charity are:

- TO FURTHER THE RELIGION OF ISLAM, ACCORDING TO THE TEACHINGS OF THE NOBLE QUR'AN AND THE TEACHINGS OF THE PROPHET MUHAMMAD (PEACE BE UPON HIM);
- TO FURTHER EDUCATION, BY MEANS OF, BUT NOT EXCLUSIVELY, THE PROVISION OF TRAINING, SUPPLEMENTARY EDUCATION, ADULT LEARNING CLASSES, LANGUAGE CLASSES, WORKSHOPS AND ACTIVITIES.
- TO ADVANCE IN LIFE AND HELP YOUNG PEOPLE THROUGH:
- THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE.
- PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.
- SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES SHALL FROM TIME TO TIME DECIDE.

Activities and Services report

In planning activities, the trustees kept in mind the Charity Commissioner's guidance on public benefit at the meetings.

The charity has established regular weekly Senior Ladies exercise sessions with participants from all faiths and backgrounds. The popularity of this service has led to an increase in awareness of the charity. More importantly, the sessions have fulfilled one of our most vital objectives in providing a service for Seniors to combat loneliness, lack of social inclusion and mental health problems. More

services will be introduced for this age group in the next 12 months, which will further benefit them physically, mentally and emotionally.

Recreational activities such as weekly Women's Kickboxing have been a regular fixture since the opening of the charity premises. This service has continued over the past 12 months and benefitted the health and wellbeing of Women.

The charity has organised and delivered several workshops for children. These included elements of arts and crafts, games, brain teasers, quizzes, prize giving and more. The purpose of these workshops have been to nurture and guide young children so they may develop and grow into valuable members of society. These workshops will continue and expand.

The charity has established and runs after school classes for children to learn Arabic to develop their reading skills as well as understanding the language. The education is imparted systemically to ensure children at different stages of learning attain appropriate benefit. The classes are attended by children who live in the local neighbourhood of the charity.

Qur'an classes for Adult men have been a mainstay of the charity. The regular weekly classes have offered the community an opportunity to learn the basic principals of reading and reciting the Noble Qur'an. Dedicated students have benefited tremendously from the class in the past 12 months and the charity will continue to provide a space for them to grow and improve.

The Trustees aim to plan and deliver several new activities and services in the near future. Examples of this include Youth clubs, Counselling, social events and more.

Volunteers

The charity is grateful to have on board several dedicated volunteers for the delivery of its activities and services. Volunteers have been giving up their valuable time to help further charity aims and are an integral part of the charity.

Fundraising

The charity continues to actively work towards repaying interest free loans, currently totalling around £174,600. The loans taken for the purchase and refurbishment of the charity building have reduced considerably but the Trustees are fully aware that all remaining lenders must be repaid as soon as possible and are dedicated towards achieving this goal.

Risk Management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

Reserves Policy

It is the policy of the charity to maintain unrestricted funds at a level more than annual unrestricted management and administration expenditure.

Unrestricted funds are maintained at least at this level throughout the year.

Approved by the Charity Trustees on 07 July 2026 and signed on their behalf:

.....**Mohamed Patel.**.....

Mohamed Patel BSc MRICS

Honorary Chairman

MIFTAHUL JANNAH ACADEMY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE PERIOD ENDED 30TH SEPTEMBER 2025

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Income from:				
Donations	15,386	-	15,386	10,834
Gift Aid	3,413	-	3,413	4,336
Hall Hire	2,680	-	2,680	-
Rental Income	14,600	-	14,600	12,500
Total Income	36,079	-	36,079	27,670
Expenditure on Charitable Activities				
Shop Costs	(6,181)	-	(6,181)	(4,216)
Professional Fees	(200)	-	(200)	(1,400)
Total Expenditure	(6,381)	-	(6,381)	(5,616)
Net Income before Other Recognised Gains	29,698	-	29,698	22,054

Other Recognised Gains

Revaluation gain on freehold property transferred to the Revaluation Reserve.

Net Movement in Funds

Net income for the year	29,698
Revaluation gain transferred to Revaluation Reserve	210,000
Total recognised gains	239,698

MIFTAHUL JANNAH ACADEMY

BALANCE SHEET

AS AT 30TH SEPTEMBER 2025

		2026	2025
Fixed Assets	Note	(£)	(£)
Freehold Property	4	500,000	290,000
Total Fixed Assets		500,000	290,000

Current Assets

Cash at Bank		9,677	4,379*
Total Current Assets		9,677	4,379

Creditors: Amounts Falling Due After More Than One Year

Interest-Free Property Loan	5	(174,600)	(199,000)*
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*Restated following prior period adjustment.

Net Assets

Total Assets Less Liabilities		335,077	95,379
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Charity Funds

General Unrestricted Fund	9	125,077	95,379
Revaluation Reserve	9	210,000	-
Total Charity Funds		335,077	95,379

These financial statements were approved by the Trustees on...7 July 2026.....and signed on their behalf by:

.....**Mohamed Patel**.....

Mohamed Patel BSc MRICS
Honorary Chairman

The accompanying notes form part of these financial statements.

MIFTAHUL JANNAH ACADEMY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30TH SEPTEMBER 2025

1. Accounting Policies

Basis of Preparation

The financial statements have been prepared in accordance with:

- the Charities Act 2011;
- the Charities (Accounts and Reports) Regulations 2008;
- the Statement of Recommended Practice: *Accounting and Reporting by Charities* (FRS 102);
- Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

The financial statements have been prepared under the historical cost convention as modified by the revaluation of freehold land and buildings.

The charity constitutes a public benefit entity as defined by FRS 102.

Going Concern

The trustees have assessed the charity's financial position and are satisfied that adequate resources exist to enable the charity to continue in operational existence for the foreseeable future.

Accordingly, the financial statements have been prepared on the going concern basis.

Fund Accounting

General funds comprise unrestricted funds available for use at the discretion of the trustees.

The Revaluation Reserve represents unrealised gains arising on the revaluation of tangible fixed assets and is not available for general expenditure.

Restricted funds represent income received for specific charitable purposes and are separately identified where applicable.

Income Recognition

Income is recognised when:

- the charity is entitled to the income;
- receipt is probable; and
- the amount can be measured reliably.

Gift Aid is recognised when the charity is entitled to the claim.

Rental income is recognised over the period to which it relates.

Hall hire income is recognised when the facilities are provided.

Expenditure

Expenditure is recognised on an accruals basis.

Costs are recognised when a legal or constructive obligation exists.

Capital repayments of loans are not recognised as expenditure but reduce the outstanding liability.

Tangible Fixed Assets

Freehold land and buildings are included at valuation.

The property comprises a community hall together with a residential flat which generates income to support the charity's charitable activities.

The trustees consider the property to be occupied principally for charitable purposes and accordingly it is accounted for as an operational property.

The property was independently valued during the year.

The resulting increase in value has been recognised in accordance with FRS 102.

2. Income	2025	2024
	£	£
Donations	15,386	10,834
Gift Aid	3,413	4,336
Hall Hire	2,680	-
Rental Income	14,600	12,500
Total Income	36,100	27,670

3. Charitable Expenditure	2025	2024
	£	£
Building Costs	6,181	4,216
Professional Fees	200	1,400
Total	6,381	5,616

4. Tangible Fixed Assets	Freehold Property
Valuation at beginning of year	290,000
Revaluation during year	210,000
Valuation at end of year	500,000

The freehold property was independently valued during the year.

The property comprises a community hall together with a residential flat. The residential flat is let to generate income which supports the charity's charitable activities.

5. Creditors

Amounts falling due after more than one year

	2025	2024
	£	£
Interest-free private loans	174,600	199,000

6. Loan Reconciliation

	£
Original loan obtained	290,000
Capital repayments in prior years	(91,000)
Restated opening balance	199,000
Capital repaid during current year	(24,400)
Closing balance	174,600

The loan is interest-free.

Capital repayments are recognised as reductions in creditors and are not charged to expenditure.

7. Prior Period Adjustment

During the year the trustees identified that capital repayments made in previous accounting periods had not been reflected in the carrying value of the interest-free property loan.

Accordingly:

	£
Reduction in long-term creditors	91,000
Increase in unrestricted funds	91,000

Comparative figures have been restated.

8. Revaluation Reserve

	£
Opening balance	-
Revaluation gain	210,000
Closing balance	210,000

The reserve represents unrealised gains arising from the independent valuation of the charity's freehold property.

9. Movement in Funds

General Fund	Revaluation Reserve	Total Funds
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	£	£	£
Opening Balance (as previously reported)	4,359	-	4,359
Prior Period Adjustment	91,020	-	91,020
Restated Opening Balance	95,379	-	95,379
Net income for the year	29,698	-	29,698
Property revaluation movement	-	210,000	210,000
Closing balance	125,077	210,000	335,077

10. Trustee Remuneration and Expenses

No trustee received remuneration during the year.

11. Related Party Transactions

There were no related party transactions during the year.

12. Employees

The charity had no employees during the year.

13. Independent Examination

The financial statements have been subject to an independent examination in accordance with section 145 of the Charities Act 2011.

The independent examiner's fee for the year was **£200**.

Examiners Report



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

**Independent examiner's
report on the accounts**

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
MIFTAHUL JANNAH ACADEMY

On accounts for the year
ended

30/09/2025

Charity no
(if any)

1153757

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above
charity ("the Trust") for the year ended **30-09-2025**

Responsibilities and
basis of report

As the charity trustees of the 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 Trust's accounts carried out
under section 145 of the 2011 Act and in carrying out my examination, I
have followed the applicable Directions given by the Charity Commission
under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have
come to my attention (other than that disclosed below *) in connection with
the examination which gives me cause to believe that in, any material
respect:

- accounting records were not kept in accordance with section 130 of
the Act or
- the accounts do not accord with the accounting records

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

* Please delete the words in the brackets if they do not apply.

Signed:

Zohrab Ahmed

Date:

08/07/26

Name:

ZOHRAB AHMED ACCA

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

ACCA

Address:

**115 RAYLEIGH ROAD
BRENTWOOD
CM13 1LX**

Section B**Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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

NONE