

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED

England & Wales · Charity number 1153895

Details

Other names	DJTASMC
Status	Registered
Legal form	Charitable company
Company number	07760929
Registered	2013-09-23
Register	View on the Charity Commission register

Contact

Address	Djtasmc 245 Plaistow Road London E15 3EU
Phone	07786261109
Email	daruljannahtrust_smc@outlook.com
Website	www.djtasmc.com

Activities

Objects: TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE AREA OF BENEFIT WITHOUT DISTINCTION OF SEX,SEXUAL ORIENTATION,AGE,DISABILITY,NATIONALITY,RACE OR OF POLITICAL,RELIGIOUS OR OTHER OPINIONS,BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE STATUTORY AUTHORITIES,VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS;2)TO ESTABLISH,OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE THE SAME(WHETHER ALONE OR IN CO-OPERATION WITH ANY STATUTORY AUTHORITY OR OTHER PERSON OR BODY)IN FURTHERANCE OF THE OBJECTS;3)TO ADVANCE THE ISLAMIC FAITH IN THE AREA OF BENEFIT FOR THE BENEFIT OF THE PUBLIC.3)TO PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED

Activities: Education & training

Classification

- **How:** Makes Grants To Individuals, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Barking And Dagenham
- Hackney
- Newham
- Redbridge
- Tower Hamlets
- Waltham Forest

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£166,843	£153,688	-	-
2023-09-30	£141,995	£199,457	-	-
2022-09-30	£131,704	£153,994	-	-
2021-09-30	£162,878	£174,170	-	-
2020-09-30	£174,100	£111,274	-	-

Trustees

Name	Role	Appointed
MR AKHLAQUR RAHMAN	Chair	2013-07-03
MAHAMUDU SEIDU		2013-07-03

Accounts

Registered Charity Number :- 1153895
Company Number :- 07760929

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED
a Charitable Incorporated Organisation

**TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS**

**FOR THE YEAR END
30 September 2024**

245 Plaistow Road

London

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DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 September 2024

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 September 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07760929

Charity No. 1153895

Principal Office

245 Plaistow Road

Stratford

London

E15 3EU

Registered Office

245 Plaistow Road

Stratford

London

E15 3EU

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

Mohammed Akhalaqur Rahman and Tazmul Islam Rahman

Directors of Corporate Trustees

Mohammed Akhalaqur Rahman

Tazmul Islam Rahman

Accountants

Noah

137 Shadwell Gardens

London

E1 2QL

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 September 2024

OBJECTIVES AND ACTIVITIES

To advance the education of the general public by providing training and retraining facilities, particularly among unemployed people for the purpose of helping such people find employment and integrating them to the community.

To advance the education of the public in the subject of islam through the holding of prayer meetings, lectures, public celebration of religious festivals and the distribution of literature on the islamic faith for the benefit of the public and community.

To advance the education of, and to provide facilities in the interest of social welfare for leisure time occupation with the objective of improving the conditions of life for all residents of London and the community by the provision, maintenance and management of a community centre.

Our operations and the year-end financial position were satisfactory and are disclosed in the report and financial statements.

FINANCIAL REVIEW

The charity received total income of £166,843 (2023-£141,995) during the year. After payments of outgoing expenses of £153,687 (2023-£199,457), the charity was left with a surplus of £13,155 (2023 : -£57,460)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

Risk management

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

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



Mohammed Akhalaqur Rahman
Trustee
31 March 2025

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 30 September 2024

Independent Examiner's Report to the trustees of DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED

I report to the charity trustees on my examination of the financial statements of DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED for the year ended 30 September 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').

In carrying out my examination I have followed the 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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 financial statements to be reached.

Md Sohel FCCA
31 March 2025

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 September 2024

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:				
Donations and legacies	2	148,407.00	148,407.00	127,946.00
Investments	3	18,436.00	18,436.00	14,049.00
Total		166,843.00	166,843.00	141,995.00
Expenditure on:				
Charitable activities	4	153,688.00	153,688.00	199,457.00
Total		153,688.00	153,688.00	199,457.00
Net income/(expenditure)		13,155.00	13,155.00	(57,462.00)
Net movement in funds		13,155.00	13,155.00	(57,462.00)
Reconciliation of funds:				
Total funds brought forward		59,197.00	59,197.00	116,659.00
Total funds carried forward		72,352.00	72,352.00	59,197.00

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 September 2024

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets				
Tangible assets	6	1,076,702.00	1,076,702.00	1,032,900.00
Total fixed assets		1,076,702.00	1,076,702.00	1,032,900.00
Current assets				
Debtors	7	791.00	791.00	791.00
Cash at bank and in hand	8	2,815.00	2,815.00	86,117.00
Total current assets		3,606.00	3,606.00	86,908.00
Creditors: amounts falling due within one year	9	21,091.00	21,091.00	22,096.00
Net current assets/(liabilities)		(17,485.00)	(17,485.00)	64,812.00
Total assets less current liabilities		1,059,217.00	1,059,217.00	1,097,712.00
Creditors: amounts falling due after one year	10	986,863.00	986,863.00	1,038,515.00
Total net assets or liabilities		72,354.00	72,354.00	59,197.00
Funds of the Charity				
Unrestricted funds	11	72,352.00	72,352.00	59,197.00
Restricted income funds	11	-	-	-
Endowment funds	11	-	-	-
Total funds		72,352.00	72,352.00	59,197.00

The charitable company was entitled to exemption from audit 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.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 September 2024

The trustees acknowledge their responsibilities for:

- 1. Ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 2. Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board on 31-Mar-2025 and signed on its behalf by:



Mohammed Akhlaqur Rahman
Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 September 2024

1 Accounting Policies

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with “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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal grants is made in writing. If a donation or grant contains terms and conditions outside of the charity’s control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.4 Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

1.5 Income from charitable activities

Income from charitable activities is recognised over the period to which the income relates. Concert fees are recognised at the date of the event. Membership fees are recognised over the period of the membership. Rent is recognised over the period to which it relates. Any amounts relating to future periods are deferred.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 September 2024

1.6 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

1.7 Other trading income

Other trading income from non-charitable sources is recognised over the period to which it relates, Any relating to future periods is deferred.

1.8 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

1.9 Taxation

The organisation is a registered charity and has no liability to income tax or corporation tax on its charitable activities during the year.

1.10 Creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.11 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.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 September 2024

1.12 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

1.13 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity. Tangible fixed assets measured at cost in the financial statements without any valuation due to no tax liability.

1.14 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. Prepayments are valued at the amount prepaid net of any trade discounts due.

2 Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Donated Goods, facilities and services	76,040.00	76,040.00	79,655.00
Donation and gifts	72,367.00	72,367.00	48,291.00
	148,407.00	148,407.00	127,946.00

3 Income from Investments

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Rental and leasing income	18,436.00	18,436.00	14,049.00
	18,436.00	18,436.00	14,049.00

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 September 2024

4 Expenditure on Charitable Activities

	Total funds 2024	Total funds 2023
Analysis	£	£
Interest payable	20,311.00	19,735.00
Bank charges	60.00	123.00
Charity running cost	1,351.00	566.00
Electricity	8,787.00	6,474.00
Entertaining	1,729.00	649.00
Insurance	1,748.00	1,754.00
Motor expenses	834.00	710.00
Rates	11,393.00	11,233.00
Telephone and fax	561.00	513.00
Lease premium write off	-	36,830.00
Premises Repair & Maintenance	22,693.00	32,053.00
Support Costs	84,221.00	88,817.00
	153,688.00	199,457.00

5 Support Costs

	Total funds 2024	Total funds 2023
Analysis	£	£
Wages and salaries	43,470.00	43,800.00
Governance Costs		
Books	1,661.00	2,405.00
Teachers fee	34,810.00	40,438.00
Legal/Professional fees	3,520.00	1,414.00
Accountants fees	760.00	760.00
	84,221.00	88,817.00

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 September 2024

6 Tangible Fixed Assets

6.1 Cost or valuation

Freehold Land & Buildings

£

At 01 October 2023	1,032,900.00
Additions	43,802.00
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2024	1,076,702.00

6.2 Amortisation and impairments

Freehold Land & Buildings

£

At 01 October 2023	-
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2024	-

6.3 Net book value

Freehold Land & Buildings

£

At 01 October 2023	1,032,900.00
At 30 September 2024	1,076,702.00

7 Debtors: Amounts falling due within one year

Total funds 2024

Total funds 2023

£

£

Other debtors	791.00	791.00
	791.00	791.00

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 September 2024

8 Cash at bank and in hand

	Total funds 2024	Total funds 2023
	£	£
Cash at bank and on hand	2,353.00	13,795.00
Current account	460.00	72,320.00
Deposit account	2.00	2.00
	<u>2,815.00</u>	<u>86,117.00</u>

9 Creditors: Amounts falling due within one year

	Total funds 2024	Total funds 2023
	£	£
Bank loans and overdrafts	20,311.00	20,311.00
Accruals and deferred income	780.00	780.00
Other creditors	-	1,005.00
	<u>21,091.00</u>	<u>22,096.00</u>

10 Creditors: Amounts falling due after one year

	Total funds 2024	Total funds 2023
	£	£
Bank loans and overdrafts	250,150.00	250,150.00
Other creditors	736,713.00	788,365.00
	<u>986,863.00</u>	<u>1,038,515.00</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 September 2024

11 Charity funds

11.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	59,197.00	166,843.00	153,688.00	-	-	72,352.00
Total	59,197.00	166,843.00	153,688.00	-	-	72,352.00

11.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	116,659.00	141,995.00	199,457.00	-	-	59,197.00
Total	116,659.00	141,995.00	199,457.00	-	-	59,197.00

Accounts

Registered Charity Number :- 1153895
Company Number :- 07760929

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED
a Charitable Incorporated Organisation

**TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS**

**FOR THE YEAR END
30 September 2023**

**DARUL JANNAH TRUST AND STRATFORD
MUSLIM CENTRE LIMITED**

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**DARUL JANNAH TRUST AND STRATFORD
MUSLIM CENTRE LIMITED**

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 September 2023

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 September 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07760929
Charity No. 1153895
Principal Office
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London
E15 3EU

Registered Office
245 Plaistow Road
London
E15 3EU

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

Mohammed Akhalaqur Rahman and Tazmul Islam Rahman

Directors of Corporate Trustees

Mohammed Akhalaqur Rahman
Tazmul Islam Rahman

Accountants

Noah
137 Shadwell Gardens
London
E1 2QL

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 September 2023

OBJECTIVES AND ACTIVITIES

To advance the education of the general public by providing training and retraining facilities, particularly among unemployed people for the purpose of helping such people find employment and integrating them to the community.

To advance the education of the public in the subject of islam through the holding of prayer meetings, lectures, public celebration of religious festivals and the distribution of literature on the islamic faith for the benefit of the public and community.

To advance the education of, and to provide facilities in the interest of social welfare for leisure time occupation with the objective of improving the conditions of life for all residents of London and the community by the provision, maintenance and management of a community centre.

Our operations and the year-end financial position were satisfactory and are disclosed in the report and financial statements.

FINANCIAL REVIEW

The charity received total income of £141,995 (2022-£131,704) during the year. After payments of outgoing expenses of £199,457 (2022-£153,994), the charity was left with a deficit of £57,462 (2022 : £22,290)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

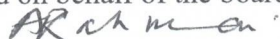
Risk management

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

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



Mohammed Akhalaqur Rahman

Trustee

11 June 2024

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 30 September 2023

**Independent Examiner's Report to the trustees of DARUL JANNAH TRUST AND STRATFORD
MUSLIM CENTRE LIMITED**

I report to the charity trustees on my examination of the financial statements of DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED for the year ended 30 September 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').

In carrying out my examination I have followed the 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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 financial statements to be reached.

Md Sohel FCCA
11 June 2024

**DARUL JANNAH TRUST AND STRATFORD
MUSLIM CENTRE LIMITED**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 September 2023

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:				
Donations and legacies	2	127,946.00	127,946.00	123,454.00
Investments	3	14,049.00	14,049.00	8,250.00
Total		141,995.00	141,995.00	131,704.00
Expenditure on:				
Charitable activities	4	199,457.00	199,457.00	153,994.00
Total		199,457.00	199,457.00	153,994.00
Net income/(expenditure)		(57,462.00)	(57,462.00)	(22,290.00)
Net movement in funds		(57,462.00)	(57,462.00)	(22,290.00)
Reconciliation of funds:				
Total funds brought forward		116,659.00	116,659.00	138,949.00
Total funds carried forward		59,197.00	59,197.00	116,659.00

**DARUL JANNAH TRUST AND STRATFORD
MUSLIM CENTRE LIMITED**

BALANCE SHEET

FOR THE YEAR ENDED 30 September 2023

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets				
Tangible assets	6	1,032,900.00	1,032,900.00	556,620.00
Total fixed assets		1,032,900.00	1,032,900.00	556,620.00
Current assets				
Debtors	7	791.00	791.00	37,621.00
Cash at bank and in hand	9	86,117.00	86,117.00	415,966.00
Total current assets		86,908.00	86,908.00	453,587.00
Creditors: amounts falling due within one year	10	22,096.00	22,096.00	18,931.00
Net current assets/(liabilities)		64,812.00	64,812.00	434,656.00
Total assets less current liabilities		1,097,712.00	1,097,712.00	991,276.00
Creditors: amounts falling due after one year	11	1,038,515.00	1,038,515.00	874,617.00
Total net assets or liabilities		59,197.00	59,197.00	116,659.00
Funds of the Charity				
Unrestricted funds	12	59,197.00	59,197.00	116,659.00
Restricted income funds	12	-	-	-
Endowment funds	12	-	-	-
Total funds		59,197.00	59,197.00	116,659.00

The charitable company was entitled to exemption from audit 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.

**DARUL JANNAH TRUST AND STRATFORD
MUSLIM CENTRE LIMITED**

BALANCE SHEET

FOR THE YEAR ENDED 30 September 2023

The trustees acknowledge their responsibilities for:

1. Ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

2. Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board on 11-Jun-2024 and signed on its behalf by:



Mohammed Akhlaqur Rahman
Director

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 September 2023

1 Accounting Policies

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing. If a donation or grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.4 Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

1.5 Income from charitable activities

Income from charitable activities is recognised over the period to which the income relates. Concert fees are recognised at the date of the event. Membership fees are recognised over the period of the membership. Rent is recognised over the period to which it relates. Any amounts relating to future periods are deferred.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 September 2023

1.6 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

1.7 Other trading income

Other trading income from non-charitable sources is recognised over the period to which it relates, Any relating to future periods is deferred.

1.8 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

1.9 Taxation

The organisation is a registered charity and has no liability to income tax or corporation tax on its charitable activities during the year.

1.10 Creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.11 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.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 September 2023

1.12 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

1.13 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. Prepayments are valued at the amount prepaid net of any trade discounts due.

2 Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2023
	£	£
Donated Goods, facilities and services	79,655.00	79,655.00
Donation and gifts	48,291.00	48,291.00
	<u>127,946.00</u>	<u>127,946.00</u>

3 Income from Investments

Analysis	Unrestricted funds	Total funds 2023	Total funds 2022
	£	£	£
Rental and leasing income	14,049.00	14,049.00	8,250.00
	<u>14,049.00</u>	<u>14,049.00</u>	<u>8,250.00</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 September 2023

4 Expenditure on Charitable Activities

	Total funds 2023	Total funds 2022
Analysis	£	£
Interest payable	19,735.00	9,180.00
Bank charges	123.00	112.00
Charity running cost	566.00	1,670.00
Electricity	6,474.00	397.00
Entertaining	649.00	1,149.00
Insurance	1,754.00	1,300.00
Motor expenses	710.00	607.00
Rates	11,233.00	2,704.00
Telephone and fax	513.00	417.00
Lease premium write off	36,830.00	4,603.00
Rent	-	11,949.00
Premises Repair & Maintenance	32,053.00	34,291.00
Support Costs	88,817.00	85,615.00
	<u>199,457.00</u>	<u>153,994.00</u>

5 Support Costs

	Total funds 2023	Total funds 2022
Analysis	£	£
Wages and salaries	43,800.00	48,390.00
Governance Costs		
Books	2,405.00	1,893.00
Teachers fee	40,438.00	33,750.00
Legal/Professional fees	1,414.00	862.00
Accountants fees	760.00	720.00
	<u>88,817.00</u>	<u>85,615.00</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 September 2023

6 Tangible Fixed Assets

6.1 Cost or valuation

	Freehold Land & Buildings
	£
At 01 October 2022	556,620.00
Additions	476,280.00
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2023	1,032,900.00

6.2 Amortisation and impairments

	Freehold Land & Buildings
	£
At 01 October 2022	-
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2023	-

6.3 Net book value

	Freehold Land & Buildings
	£
At 01 October 2022	556,620.00
At 30 September 2023	1,032,900.00

7 Debtors: Amounts falling due within one year

	Total funds 2023	Total funds 2022
	£	£
Other debtors	791.00	791.00
	<u>791.00</u>	<u>791.00</u>

8 Debtors: Amounts falling due after one year

	Total funds 2023	Total funds 2022
	£	£
Other debtors	-	36,830.00
	<u>-</u>	<u>36,830.00</u>

9 Cash at bank and in hand

	Total funds 2023	Total funds 2022
	£	£
Cash at bank and on hand	13,795.00	131,616.00
Current account	72,320.00	284,293.00
Deposit account	2.00	57.00
	<u>86,117.00</u>	<u>415,966.00</u>

10 Creditors: Amounts falling due within one year

	Total funds 2023	Total funds 2022
	£	£
Bank loans and overdrafts	20,311.00	18,211.00
Accruals and deferred income	780.00	720.00
Other creditors	1,005.00	-
	<u>22,096.00</u>	<u>18,931.00</u>

11 Creditors: Amounts falling due after one year

	Total funds 2023	Total funds 2022
	£	£
Bank loans and overdrafts	250,150.00	252,825.00
Other creditors	788,365.00	621,792.00
	<u>1,038,515.00</u>	<u>874,617.00</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 September 2023

12 Charity funds

12.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	116,659.00	141,995.00	199,457.00	-	-	59,197.00
Total	116,659.00	141,995.00	199,457.00	-	-	59,197.00

12.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	138,949.00	131,704.00	153,994.00	-	-	116,659.00
Total	138,949.00	131,704.00	153,994.00	-	-	116,659.00

12.3 Transfers between funds

This Year

	Amount £
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

Last Year

	Amount £
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

Accounts

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED

Charity No. 1153895

Company No. 07760929

Trustees' Report and Unaudited Accounts

30 September 2022

	Pages
Trustees' Annual Report	2 to 3
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Statement of Financial Activities	5
Summary Income and Expenditure Account	6
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Notes to the Accounts	8 to 13
Detailed Statement of Financial Activities	14 to 15

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 September 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07760929

Charity No. 1153895

Principal Office

243 Plaistow Road

Stratford

London

E15 3EU

Registered Office

54 Marcus Court

London

E15 3JU

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

M.A. RAHMAN

M. SEIDU (Resigned 1 October 2021)

Directors of Corporate Trustees

M A Rahman

Tazmul Islam Rahman

Accountants

Noah

137 Shadwell Gardens

London

E1 2QL

OBJECTIVES AND ACTIVITIES

To advance the education of the general public by providing training and retraining facilities, particularly among unemployed people for the purpose of helping such people find employment and integrating them to the community.

To advance the education of the public in the subject of islam through the holding of prayer meetings, lectures, public celebration of religious festivals and the distribution of literature on the islamic faith for the benefit of the public and community.

To advance the education of, and to provide facilities in the interest of social welfare for leisure time occupation with the objective of improving the conditions of life for all residents of London and the community by the provision, maintenance and management of a community centre.

Our operations and the year-end financial position were satisfactory and are disclosed in the report and financial statements.

FINANCIAL REVIEW

The charity received total income of £131,704 (2021-£162,878) during the year. After payments of outgoing expenses of £153,994 (2021-£174,170), the charity was left with a deficit of £22,290 (2021 : £11,292)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

Risk management

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

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M.A. RAHMAN

Trustee

05 June 2023

Independent Examiner's Report to the trustees of DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED

I report to the charity trustees on my examination of the financial statements of DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED for the year ended 30 September 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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 financial statements to be reached.

Md Sohel FCCA
ACCA
Noah
137 Shadwell Gardens
London

E1 2QL
05 June 2023

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED

Statement of Financial Activities

for the year ended 30 September 2022

		Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes			
Income and endowments from:				
Donations and legacies	4	123,454	123,454	150,379
Investments	5	8,250	8,250	12,500
Total		131,704	131,704	162,879
Expenditure on:				
Charitable activities	6	37,225	37,225	26,826
Other	7	116,769	116,769	147,345
Total		153,994	153,994	174,171
Net gains on investments		-	-	-
Net expenditure		(22,290)	(22,290)	(11,292)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(22,290)	(22,290)	(11,292)
Other gains and losses				
Net movement in funds		(22,290)	(22,290)	(11,292)
Reconciliation of funds:				
Total funds brought forward		138,949	138,949	150,241
Total funds carried forward		116,659	116,659	138,949

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED

Summary Income and Expenditure Account

for the year ended 30 September 2022

	2022 £	2021 £
Income	123,454	150,379
Interest and investment income	8,250	12,500
Gross income for the year	<u>131,704</u>	<u>162,879</u>
Expenditure	144,814	165,051
Interest payable	9,180	9,120
Total expenditure for the year	<u>153,994</u>	<u>174,171</u>
Net expenditure before tax for the year	(22,290)	(11,292)
Net expenditure for the year	<u>(22,290)</u>	<u>(11,292)</u>

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED

Balance Sheet

at 30 September 2022

Company No. 07760929	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	10	556,620	556,620
		<u>556,620</u>	<u>556,620</u>
Current assets			
Debtors	11	37,621	41,433
Cash at bank and in hand		415,966	48,922
		<u>453,587</u>	<u>90,355</u>
Creditors: Amount falling due within one year	12	(18,931)	(227,959)
Net current assets/(liabilities)		<u>434,656</u>	<u>(137,604)</u>
Total assets less current liabilities		991,276	419,016
Creditors: Amounts falling due after more than one year	13	(874,617)	(280,067)
Net assets excluding pension asset or liability		<u>116,659</u>	<u>138,949</u>
Total net assets		<u><u>116,659</u></u>	<u><u>138,949</u></u>
The funds of the charity			
Restricted funds	14		
Unrestricted funds	14		
General funds		116,659	138,949
		<u>116,659</u>	<u>138,949</u>
Reserves	14		
Total funds		<u><u>116,659</u></u>	<u><u>138,949</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 September 2022 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 05 June 2023

And signed on its behalf by:

M.A. RAHMAN

Trustee

05 June 2023

for the year ended 30 September 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Notes to the Accounts

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
Donations and legacies	150,379	150,379
Investments	12,500	12,500
Total	<u>162,879</u>	<u>162,879</u>
Expenditure on:		
Charitable activities	26,826	26,826
Other	147,345	147,345
Total	<u>174,171</u>	<u>174,171</u>
Net income	<u>(11,292)</u>	<u>(11,292)</u>
Net income before other gains/(losses)	(11,292)	(11,292)
Other gains and losses:		
Net movement in funds	<u>(11,292)</u>	<u>(11,292)</u>
Reconciliation of funds:		
Total funds brought forward	150,241	150,241
Total funds carried forward	<u><u>138,949</u></u>	<u><u>138,949</u></u>

4 Income from donations and legacies

	Unrestricted	Total 2022	Total 2021
	£	£	£
Voluntary Income & Grants	52,958	52,958	113,436
Madrasa fee	70,496	70,496	36,943
	<u>123,454</u>	<u>123,454</u>	<u>150,379</u>

5 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Rent	8,250	8,250	12,500
	<u>8,250</u>	<u>8,250</u>	<u>12,500</u>

6 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Governance costs</i>			
Books	1,893	1,893	3,730
Legal costs	1,582	1,582	2,640
Covered Teacher	33,750	33,750	20,456
	<u>37,225</u>	<u>37,225</u>	<u>26,826</u>

7 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Bank loan and overdraft interest payable	9,180	9,180	9,120
Employee costs	48,390	48,390	55,200
Motor and travel costs	607	607	-
Premises costs	55,614	55,614	79,279
General administrative costs	2,978	2,978	3,046
Legal and professional costs	-	-	700
	<u>116,769</u>	<u>116,769</u>	<u>147,345</u>

8 Trustee remuneration and expenses

	2022 Number	2021 Number
The nature of the reimbursed expenses	There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.	

9 Staff costs

	2022	2021
Salaries and wages	48,390	55,200
	<u>48,390</u>	<u>55,200</u>

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

10 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 October 2021	556,620	556,620
At 30 September 2022	<u>556,620</u>	<u>556,620</u>
Net book values		
At 30 September 2022	<u>556,620</u>	<u>556,620</u>
At 30 September 2021	<u>556,620</u>	<u>556,620</u>

11 Debtors

	2022 £	2021 £
Other debtors	791	-
Prepayments and accrued income	36,830	41,433
	<u>37,621</u>	<u>41,433</u>

12 Creditors:

amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	18,211	-
Other taxes and social security	-	4
Other creditors	-	227,255
Accruals	720	700
	<u>18,931</u>	<u>227,959</u>

13 Creditors:

amounts falling due after more than one year

	2022 £	2021 £
Bank loans and overdrafts	252,825	280,067
Other creditors	621,792	-
	<u>874,617</u>	<u>280,067</u>

14 Movement in funds

	At 1 October 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 30 September 2022 £
Restricted funds:				
Unrestricted funds:				
General funds	138,949	131,704	(153,994)	116,659
Total funds	<u>138,949</u>	<u>131,704</u>	<u>(153,994)</u>	<u>116,659</u>

15 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	556,620	556,620
Net current assets	434,656	434,656
Creditors due in more than one year and provisions	(874,617)	(874,617)
	<u>116,659</u>	<u>116,659</u>

16 Reconciliation of net debt

	At 1 October 2021	Cash flows	At 30 September 2022
	£	£	£
Cash and cash equivalents	48,922	367,044	415,966
	<u>48,922</u>	<u>367,044</u>	<u>415,966</u>
Bank loans	(280,067)	9,031	(271,036)
	<u>(280,067)</u>	<u>9,031</u>	<u>(271,036)</u>
Net debt	<u>(231,145)</u>	<u>376,075</u>	<u>144,930</u>

17 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED

Detailed Statement of Financial Activities

for the year ended 30 September 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies			
Voluntary Income & Grants	52,958	52,958	113,436
Madrasa fee	70,496	70,496	36,943
	<u>123,454</u>	<u>123,454</u>	<u>150,379</u>
Investments			
Rent	8,250	8,250	12,500
	<u>8,250</u>	<u>8,250</u>	<u>12,500</u>
Total income and endowments	131,704	131,704	162,879
Expenditure on:			
Governance costs			
Books	1,893	1,893	3,730
Legal costs	1,582	1,582	2,640
Covered Teacher	33,750	33,750	20,456
	<u>37,225</u>	<u>37,225</u>	<u>26,826</u>
Total of expenditure on charitable activities	37,225	37,225	26,826
Other expenditure			
Bank loan and overdraft interest payable	9,180	9,180	9,120
	<u>9,180</u>	<u>9,180</u>	<u>9,120</u>
Employee costs			
Salaries/wages	48,390	48,390	55,200
	<u>48,390</u>	<u>48,390</u>	<u>55,200</u>
Motor and travel costs			
Vehicles - Fuel	607	607	-
	<u>607</u>	<u>607</u>	<u>-</u>
Premises costs			
Rent	11,949	11,949	13,789
Rates	2,704	2,704	767
Light, heat and power	397	397	650
Premises cleaning	1,670	1,670	4,660
Premises repairs and maintenance	34,291	34,291	54,810
Other premises costs	4,603	4,603	4,603
	<u>55,614</u>	<u>55,614</u>	<u>79,279</u>
General administrative costs, including depreciation and amortisation			
Bank charges	112	112	-

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED

Detailed Statement of Financial Activities

General insurances	1,300	1,300	910
Sundry expenses	1,149	1,149	1,740
Telephone, fax and broadband	417	417	396
	<u>2,978</u>	<u>2,978</u>	<u>3,046</u>
Legal and professional costs			
Accountancy and bookkeeping	-	-	700
	<u>-</u>	<u>-</u>	<u>700</u>
Total of expenditure of other costs	<u>116,769</u>	<u>116,769</u>	<u>147,345</u>
Total expenditure	153,994	153,994	174,171
Net gains on investments	-	-	-
	<u>(22,290)</u>	<u>(22,290)</u>	<u>(11,292)</u>
Net expenditure			
Net expenditure before other gains/(losses)	<u>(22,290)</u>	<u>(22,290)</u>	<u>(11,292)</u>
Other Gains	-	-	-
	<u>(22,290)</u>	<u>(22,290)</u>	<u>(11,292)</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	138,949	138,949	150,241
Total funds carried forward	<u>116,659</u>	<u>116,659</u>	<u>138,949</u>

Accounts

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED

Charity No. 1153895

Company No. 07760929

Trustees' Report and Unaudited Accounts

30 September 2021

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 September 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07760929

Charity No. 1153895

Principal Office

243 Plaistow Road

Stratford

London

E15 3EU

Registered Office

54 Marcus Court

London

E15 3JU

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

M.A. RAHMAN

M. SEIDU

Directors of Corporate Trustees

M A Rahman

Company Secretary

Muhamudu Seidu

Accountants

Noah

137 Shadwell Gardens

London

E1 2QL

OBJECTIVES AND ACTIVITIES

To advance the education of the general public by providing training and retraining facilities, particularly among unemployed people for the purpose of helping such people find employment and integrating them to the community.

To advance the education of the public in the subject of islam through the holding of prayer meetings, lectures, public celebration of religious festivals and the distribution of literature on the islamic faith for the benefit of the public and community.

To advance the education of, and to provide facilities in the interest of social welfare for leisure time occupation with the objective of improving the conditions of life for all residents of London and the community by the provision, maintenance and management of a community centre.

Our operations and the year-end financial position were satisfactory and are disclosed in the report and financial statements.

FINANCIAL REVIEW

The charity received total income of £162,878 (2020-£174,100) during the year. After payments of outgoing expenses of £174,170 (2020-£111,274), the charity was left with a deficit of £11,292 (2020 :Surplus £62,826)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

Risk management

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

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M.A. RAHMAN

Trustee

26 May 2022

Independent Examiner's Report to the trustees of DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED

I report to the charity trustees on my examination of the financial statements of DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED for the year ended 30 September 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.')

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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 financial statements to be reached.

Md Sohel FCCA
ACCA

Noah
137 Shadwell Gardens
London

E1 2QL
26 May 2022

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED

Statement of Financial Activities

for the year ended 30 September 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies	4	150,379	150,379	156,100
Investments	5	12,500	12,500	18,000
Total		162,879	162,879	174,100
Expenditure on:				
Charitable activities	6	26,826	26,826	19,082
Other	7	147,345	147,345	92,192
Total		174,171	174,171	111,274
Net gains on investments		-	-	-
Net (expenditure)/income		(11,292)	(11,292)	62,826
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(11,292)	(11,292)	62,826
Other gains and losses				
Net movement in funds		(11,292)	(11,292)	62,826
Reconciliation of funds:				
Total funds brought forward		150,241	150,241	87,415
Total funds carried forward		138,949	138,949	150,241

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED

Summary Income and Expenditure Account

for the year ended 30 September 2021

	2021 £	2020 £
Income	150,379	156,100
Interest and investment income	12,500	18,000
Gross income for the year	<u>162,879</u>	<u>174,100</u>
Expenditure	165,051	96,226
Interest payable	9,120	15,048
Total expenditure for the year	<u>174,171</u>	<u>111,274</u>
Net (expenditure)/income before tax for the year	(11,292)	62,826
Net (expenditure)/income for the year	<u>(11,292)</u>	<u>62,826</u>

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED

Balance Sheet

at 30 September 2021

Company No. 07760929	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	10	556,620	556,620
		<u>556,620</u>	<u>556,620</u>
Current assets			
Debtors	11	41,433	46,036
Cash at bank and in hand		48,922	331,466
		<u>90,355</u>	<u>377,502</u>
Creditors: Amount falling due within one year	12	(227,959)	(395,231)
Net current liabilities		<u>(137,604)</u>	<u>(17,729)</u>
Total assets less current liabilities		419,016	538,891
Creditors: Amounts falling due after more than one year	13	(280,067)	(388,650)
Net assets excluding pension asset or liability		<u>138,949</u>	<u>150,241</u>
Total net assets		<u><u>138,949</u></u>	<u><u>150,241</u></u>
The funds of the charity			
Restricted funds	14		
Unrestricted funds	14		
General funds		138,949	150,241
		<u>138,949</u>	<u>150,241</u>
Reserves	14		
Total funds		<u><u>138,949</u></u>	<u><u>150,241</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 September 2021 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 26 May 2022

And signed on its behalf by:

M.A. RAHMAN

Trustee

26 May 2022

for the year ended 30 September 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Donations and legacies	156,100	156,100
Investments	18,000	18,000
Total	<u>174,100</u>	<u>174,100</u>
Expenditure on:		
Charitable activities	53,705	53,705
Other	57,569	57,569
Total	<u>111,274</u>	<u>111,274</u>
Net income	<u>62,826</u>	<u>62,826</u>
Net income before other gains/(losses)	62,826	62,826
Other gains and losses:		
Net movement in funds	<u>62,826</u>	<u>62,826</u>
Reconciliation of funds:		
Total funds brought forward	87,415	87,415
Total funds carried forward	<u>150,241</u>	<u>150,241</u>

4 Income from donations and legacies

	Unrestricted	Total 2021	Total 2020
	£	£	£
Voluntary Income & Grants	113,436	113,436	138,955
Madrasa fee	36,943	36,943	17,145
	<u>150,379</u>	<u>150,379</u>	<u>156,100</u>

5 Income from investments

	Unrestricted	Total 2021	Total 2020
	£	£	£
Rent	12,500	12,500	18,000
	<u>12,500</u>	<u>12,500</u>	<u>18,000</u>

6 Expenditure on charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
<i>Governance costs</i>			
Books	3,730	3,730	1,813
Legal costs	2,640	2,640	385
Covered Teacher	20,456	20,456	16,884
	<u>26,826</u>	<u>26,826</u>	<u>19,082</u>

7 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Bank loan and overdraft interest payable	9,120	9,120	15,048
Employee costs	55,200	55,200	52,948
Motor and travel costs	-	-	1,678
Premises costs	79,279	79,279	20,337
General administrative costs	3,046	3,046	1,481
Legal and professional costs	700	700	700
	<u>147,345</u>	<u>147,345</u>	<u>92,192</u>

8 Trustee remuneration and expenses

	2021 Number	2020 Number
The nature of the reimbursed expenses	There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.	

9 Staff costs

	2021	2020
Salaries and wages	55,200	52,620
Social security costs	-	328
	<u>55,200</u>	<u>52,948</u>

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

Notes to the Accounts

10 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 October 2020	556,620	556,620
At 30 September 2021	<u>556,620</u>	<u>556,620</u>
Net book values		
At 30 September 2021	<u>556,620</u>	<u>556,620</u>
At 30 September 2020	<u>556,620</u>	<u>556,620</u>

11 Debtors

	2021 £	2020 £
Prepayments and accrued income	41,433	46,036
	<u>41,433</u>	<u>46,036</u>

12 Creditors:

amounts falling due within one year

	2021 £	2020 £
Other taxes and social security	4	-
Other creditors	227,255	394,531
Accruals	700	700
	<u>227,959</u>	<u>395,231</u>

13 Creditors:

amounts falling due after more than one year

	2021 £	2020 £
Bank loans and overdrafts	280,067	388,650
	<u>280,067</u>	<u>388,650</u>

14 Movement in funds

	At 1 October 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 30 September 2021 £
Restricted funds:				
Unrestricted funds:				
General funds	150,241	162,879	(174,171)	138,949
Total funds	<u>150,241</u>	<u>162,879</u>	<u>(174,171)</u>	<u>138,949</u>

15 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	556,620	556,620
Net current assets	(137,604)	(137,604)
Creditors due in more than one year and provisions	(280,067)	(280,067)
	<u>138,949</u>	<u>138,949</u>

16 Reconciliation of net debt

	At 1 October 2020	Cash flows	At 30 September 2021
	£	£	£
Cash and cash equivalents	331,466	(282,544)	48,922
	<u>331,466</u>	<u>(282,544)</u>	<u>48,922</u>
Bank loans	(388,650)	108,583	(280,067)
	<u>(388,650)</u>	<u>108,583</u>	<u>(280,067)</u>
Net debt	<u>(57,184)</u>	<u>(173,961)</u>	<u>(231,145)</u>

17 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED

Detailed Statement of Financial Activities

for the year ended 30 September 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies			
Voluntary Income & Grants	113,436	113,436	138,955
Madrasa fee	36,943	36,943	17,145
	<u>150,379</u>	<u>150,379</u>	<u>156,100</u>
Investments			
Rent	12,500	12,500	18,000
	<u>12,500</u>	<u>12,500</u>	<u>18,000</u>
Total income and endowments	162,879	162,879	174,100
Expenditure on:			
Governance costs			
Books	3,730	3,730	1,813
Legal costs	2,640	2,640	385
Covered Teacher	20,456	20,456	16,884
	<u>26,826</u>	<u>26,826</u>	<u>19,082</u>
Total of expenditure on charitable activities	26,826	26,826	19,082
Other expenditure			
Bank loan and overdraft interest payable	9,120	9,120	15,048
	<u>9,120</u>	<u>9,120</u>	<u>15,048</u>
Employee costs			
Salaries/wages	55,200	55,200	52,620
Employer's NIC	-	-	328
	<u>55,200</u>	<u>55,200</u>	<u>52,948</u>
Travel and subsistence	-	-	1,678
	<u>-</u>	<u>-</u>	<u>1,678</u>
Premises costs			
Rent	13,789	13,789	8,622
Rates	767	767	2,208
Light, heat and power	650	650	546
Premises cleaning	4,660	4,660	178
Premises repairs and maintenance	54,810	54,810	4,180
Other premises costs	4,603	4,603	4,603
	<u>79,279</u>	<u>79,279</u>	<u>20,337</u>
General administrative costs, including depreciation and amortisation			
Bank charges	-	-	10

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED

Detailed Statement of Financial Activities

General insurances	910	910	1,083
Sundry expenses	1,740	1,740	-
Telephone, fax and broadband	396	396	388
	<u>3,046</u>	<u>3,046</u>	<u>1,481</u>
Legal and professional costs			
Accountancy and bookkeeping	700	700	700
	<u>700</u>	<u>700</u>	<u>700</u>
Total of expenditure of other costs	<u>147,345</u>	<u>147,345</u>	<u>92,192</u>
Total expenditure	174,171	174,171	111,274
Net gains on investments	-	-	-
	<u>(11,292)</u>	<u>(11,292)</u>	<u>62,826</u>
Net (expenditure)/income			
Net (expenditure)/income before other gains/(losses)	<u>(11,292)</u>	<u>(11,292)</u>	<u>62,826</u>
Other Gains	-	-	-
	<u>(11,292)</u>	<u>(11,292)</u>	<u>62,826</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	150,241	150,241	87,415
Total funds carried forward	<u>138,949</u>	<u>138,949</u>	<u>150,241</u>

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED

England & Wales - Charity number 1153895

Accounts

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED

Charity No. 1153895

Company No. 07760929

Trustees' Report and Unaudited Accounts

30 September 2020

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED
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DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED
Trustees Annual Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 September 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07760929

Charity No. 1153895

Principal Office

243 Plaistow Road
Stratford
London
E15 3EU

Registered Office

54 Marcus Court
London
E15 3JU

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

M.A. RAHMAN

M. SEIDU

Directors of Corporate Trustees

M A Rahman

Muhamudu Seidu

Accountants

Noah
137 Shadwell Gardens
London
E1 2QL

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED
Trustees Annual Report

OBJECTIVES AND ACTIVITIES

To advance the education of the general public by providing training and retraining facilities, particularly among unemployed people for the purpose of helping such people find employment and integrating them to the community.

To advance the education of the public in the subject of Islam through the holding of prayer meetings, lectures, public celebration of religious festivals and the distribution of literature on the Islamic faith for the benefit of the public and community.

The relief of sickness and the preservation and protection of good health among people residing permanently or temporarily in London.

To advance the education of, and to provide facilities in the interest of social welfare for leisure time occupation with the objective of improving the conditions of life for all residents of London and the community by the provision, maintenance and management of a community centre.

Our operations and the year-end financial position were satisfactory and are disclosed in the report and financial statements.

FINANCIAL REVIEW

The charity received total income of £174,100 (2019-£137,278) during the year. After payments of outgoing expenses of £111,274 (2019-£111,955), the charity was left with a surplus of £62,826 (2019 :£25,323)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

Risk management

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

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



M.A. RAHMAN

Trustee

29 April 2021

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED
Independent Examiners Report

Independent Examiner's Report to the trustees of DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED

I report to the charity trustees on my examination of the accounts of DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED for the year ended 30 September 2020 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.


Md Sohel FCCA
ACCA
Noah
137 Shadwell Gardens
London
E1 2QL
29 April 2021

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED

Statement of Financial Activities

for the year ended 30 September 2020

	Notes	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:				
Donations and legacies	4	156,100	156,100	119,278
Investments	5	18,000	18,000	18,000
Total		174,100	174,100	137,278
Expenditure on:				
Raising funds	6	-	-	1,200
Charitable activities	7	53,705	53,705	26,153
Other	8	57,569	57,569	84,602
Total		111,274	111,274	111,955
Net gains on investments		-	-	-
Net income		62,826	62,826	25,323
Transfers between funds		-	-	-
Net income before other gains/(losses)		62,826	62,826	25,323
Other gains and losses				
Net movement in funds		62,826	62,826	25,323
Reconciliation of funds:				
Total funds brought forward		87,415	87,415	62,092
Total funds carried forward		150,241	150,241	87,415

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED
Summary Income and Expenditure Account
for the year ended 30 September 2020

	2020	2019
	£	£
Income	156,100	119,278
Interest and investment income	18,000	18,000
Gross income for the year	<u>174,100</u>	<u>137,278</u>
Expenditure	96,226	108,955
Interest payable	15,048	3,000
Total expenditure for the year	<u>111,274</u>	<u>111,955</u>
Net income before tax for the year	62,826	25,323
Net income for the year	<u><u>62,826</u></u>	<u><u>25,323</u></u>

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED
Balance Sheet

at 30 September 2020

Company No. 07760929

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	11	556,620	506,316
		<u>556,620</u>	<u>506,316</u>
Current assets			
Debtors	12	46,036	50,639
Cash at bank and in hand		331,466	208,849
		<u>377,502</u>	<u>259,488</u>
Creditors: Amount falling due within one year	13	(395,231)	(386,153)
Net current liabilities		<u>(17,729)</u>	<u>(126,665)</u>
Total assets less current liabilities		538,891	379,651
Creditors: Amounts falling due after more than one year	14	(388,650)	(292,236)
Net assets excluding pension asset or liability		<u>150,241</u>	<u>87,415</u>
Total net assets		<u>150,241</u>	<u>87,415</u>
The funds of the charity			
Unrestricted funds	15	150,241	87,415
General funds		<u>150,241</u>	<u>87,415</u>
Reserves	15		
Total funds		<u>150,241</u>	<u>87,415</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 September 2020 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 29 April 2021

And signed on its behalf by:

M.A. Rahman

M.A. RAHMAN

Trustee

29 April 2021

for the year ended 30 September 2020

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2019 £	Total funds 2019 £
Income and endowments from:		
Donations and legacies	119,278	119,278
Investments	18,000	18,000
Total	<u>137,278</u>	<u>137,278</u>
Expenditure on:		
Raising funds	1,200	1,200
Charitable activities	26,153	26,153
Other	84,602	84,602
Total	<u>111,955</u>	<u>111,955</u>
Net income	<u>25,323</u>	<u>25,323</u>
Net income before other gains/(losses)	<u>25,323</u>	<u>25,323</u>
Other gains and losses:		
Net movement in funds	<u>25,323</u>	<u>25,323</u>
Reconciliation of funds:		
Total funds brought forward	62,092	62,092
Total funds carried forward	<u>87,415</u>	<u>87,415</u>

4 Income from donations and legacies

	Unrestricted £	Total 2020 £	Total 2019 £
Voluntary Income & Grants	138,955	138,955	49,768
Madrassa fee	17,145	17,145	69,510
	<u>156,100</u>	<u>156,100</u>	<u>119,278</u>

5 Income from investments

	Unrestricted £	Total 2020 £	Total 2019 £
Rent	18,000	18,000	18,000
	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED
Notes to the Accounts

6 Expenditure on raising funds

	Total 2020 £	Total 2019 £
<i>Costs of generating voluntary income</i>		
Voluntary Income & Grants	-	1,200
	<u>-</u>	<u>1,200</u>

7 Expenditure on charitable activities

	Unrestricted £	Total 2020 £	Total 2019 £
<i>Expenditure on charitable activities</i>			
	-	-	3,960
<i>Governance costs</i>			
Accountancy fees	700	700	900
Wages	52,620	52,620	15,430
Legal costs	385	385	5,863
	<u>53,705</u>	<u>53,705</u>	<u>26,153</u>

8 Other expenditure

	Unrestricted £	Total 2020 £	Total 2019 £
Books	1,813	1,813	1,170
Charitable events	-	-	4,669
Bank loan and overdraft interest payable	15,048	15,048	3,000
Employee costs	17,212	17,212	13,988
Motor and travel costs	1,678	1,678	3,840
Premises costs	20,337	20,337	50,020
General administrative costs	1,481	1,481	7,915
	<u>57,569</u>	<u>57,569</u>	<u>84,602</u>

9 Trustee remuneration and expenses

	2020 Number	2019 Number
--	------------------------	------------------------

The nature of the reimbursed expenses

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED

Notes to the Accounts

10 Staff costs

Covered teacher	16,884	13,988
Social security costs	328	-
	<u>17,212</u>	<u>13,988</u>

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

11 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 October 2019	506,316	506,316
Additions	50,304	50,304
At 30 September 2020	<u>556,620</u>	<u>556,620</u>
Net book values		
At 30 September 2020	<u>556,620</u>	<u>556,620</u>
At 30 September 2019	<u>506,316</u>	<u>506,316</u>

12 Debtors

	2020	2019
	£	£
Prepayments and accrued income	<u>46,036</u>	<u>50,639</u>
	<u>46,036</u>	<u>50,639</u>

13 Creditors:

amounts falling due within one year

	2020	2019
	£	£
Other creditors	394,531	385,253
Accruals and deferred income	700	900
	<u>395,231</u>	<u>386,153</u>

14 Creditors:

amounts falling due after more than one year

	2020	2019
	£	£
Bank loans and overdrafts	<u>388,650</u>	<u>292,236</u>
	<u>388,650</u>	<u>292,236</u>

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED
Notes to the Accounts

15 Movement in funds

	At 1 October 2019	Incoming resources (including other gains/losses) £	Resources expended £	At 30 September 2020 £
Unrestricted funds:				
General funds	87,415	174,100	(111,274)	150,241
Revaluation Reserves:				
Total funds	<u>87,415</u>	<u>174,100</u>	<u>(111,274)</u>	<u>150,241</u>

16 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	556,620	556,620
Net current assets	(17,729)	(17,729)
Creditors due in more than one year and provisions	(388,650)	(388,650)
	<u>150,241</u>	<u>150,241</u>

17 Reconciliation of net debt

	At 1 October 2019 £	Cash flows £	At 30 September 2020 £
Cash and cash equivalents	208,849	122,617	331,466
	<u>208,849</u>	<u>122,617</u>	<u>331,466</u>
Bank loans	(292,236)	(96,414)	(388,650)
	<u>(292,236)</u>	<u>(96,414)</u>	<u>(388,650)</u>
Net debt	<u>(83,387)</u>	<u>26,203</u>	<u>(57,184)</u>

18 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED
Detailed Statement of Financial Activities
for the year ended 30 September 2020

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:			
Donations and legacies			
Voluntary Income & Grants	138,955	138,955	49,768
Madrasa fee	17,145	17,145	69,510
	<u>156,100</u>	<u>156,100</u>	<u>119,278</u>
Investments			
Rent	18,000	18,000	18,000
	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>
Total income and endowments	174,100	174,100	137,278
Expenditure on:			
Costs of generating donations and legacies			
Voluntary Income & Grants	-	-	1,200
	<u>-</u>	<u>-</u>	<u>1,200</u>
Total of expenditure on raising funds	-	-	1,200
Charitable activities			
	<u>-</u>	<u>-</u>	<u>3,960</u>
	<u>-</u>	<u>-</u>	<u>3,960</u>
Governance costs			
Accountancy fees	700	700	900
Wages	52,620	52,620	15,430
Legal costs	385	385	5,863
	<u>53,705</u>	<u>53,705</u>	<u>22,193</u>
Total of expenditure on charitable activities	53,705	53,705	26,153
Other expenditure			
Books	1,813	1,813	1,170
Charitable events	-	-	4,669
Bank loan and overdraft interest payable	15,048	15,048	3,000
	<u>16,861</u>	<u>16,861</u>	<u>8,839</u>
Employee costs			
Salaries/wages	16,884	16,884	13,988
Employer's NIC	328	328	-
	<u>17,212</u>	<u>17,212</u>	<u>13,988</u>
Motor and travel costs			
Travel and subsistence	1,678	1,678	3,840
	<u>1,678</u>	<u>1,678</u>	<u>3,840</u>

DARUL JANNAH TRUST AND STRATFORD MUSLIM CENTRE LIMITED
Detailed Statement of Financial Activities

Premises costs			
Rent	8,622	8,622	7,688
Rates	2,208	2,208	5,174
Light, heat and power	546	546	2,783
Premises cleaning	178	178	3,475
Premises repairs and maintenance	4,180	4,180	26,297
Other premises costs	4,603	4,603	4,603
	<u>20,337</u>	<u>20,337</u>	<u>50,020</u>
General administrative costs, including depreciation and amortisation			
Bank charges	10	10	375
General insurances	1,083	1,083	1,973
Sundry expenses	-	-	4,823
Telephone, fax and broadband	388	388	744
	<u>1,481</u>	<u>1,481</u>	<u>7,915</u>
Total of expenditure of other costs	<u>57,569</u>	<u>57,569</u>	<u>84,602</u>
Total expenditure	<u>111,274</u>	<u>111,274</u>	<u>111,955</u>
Net gains on investments	-	-	-
	<u>62,826</u>	<u>62,826</u>	<u>25,323</u>
Net income			
Net income before other gains/(losses)	<u>62,826</u>	<u>62,826</u>	<u>25,323</u>
Other Gains	-	-	-
	<u>62,826</u>	<u>62,826</u>	<u>25,323</u>
Net movement in funds			
	<u>87,415</u>	<u>87,415</u>	<u>62,092</u>
Reconciliation of funds:			
Total funds brought forward	87,415	87,415	62,092
Total funds carried forward	<u>150,241</u>	<u>150,241</u>	<u>87,415</u>