

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>62,826</u> | <u>25,323</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 | | |
| General funds | | 150,241 | 87,415 |
| | | <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 |
| | - | 1,200 |

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 |
| | 53,705 | 53,705 | 26,153 |

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 |
| | 57,569 | 57,569 | 84,602 |

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 | | | |
| 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> |