

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**

CONTENTS

FOR THE YEAR ENDED 30 September 2023

TRUSTEES' REPORT	3
INDEPENDENT EXAMINER'S REPORT	5
STATEMENT OF FINANCIAL ACTIVITIES	6
BALANCE SHEET	7
NOTES TO THE FINACIAL STATEMENTS-----	9

**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
245 Plaistow Road
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.

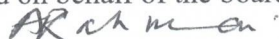
Risk management

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
	199,457.00	153,994.00

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
	88,817.00	85,615.00

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	-