

**LANSBURY ESTATE MUSLIM ASSOCIATION (LEMA)**

**Charity Registration Number: 1154615**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**REPORTING ACCOUNTANTS:**  
AM ACCOUNTANCY SERVICES  
43 BEN JONSON ROAD  
LONDON E1 4SA  
TEL: 020 7790 6111

**LANSBURY ESTATE MUSLIM ASSOCIATION (LEMA)**  
FOR THE YEAR ENDED 31 MARCH 2024

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# LANSBURY ESTATE MUSLIM ASSOCIATION (LEMA)

FOR THE YEAR ENDED 31 MARCH 2024

## MANAGEMENT COMMITTEE

CHAIR PERSON                      Mr Mohammed Abdul Gous

GENERAL SECRETARY              Mr Juber Ahmed

TREASURER                        Mr Enayth Ullah Al Mumin

ADDRESS                          LEMA  
20 Alton Street  
Poplar  
London E14 6BZ

BANKER                             Al Rayan Bank

INDEPENDENT EXAMINER  
AM ACCOUNTANCY SERVICES  
43 BEN JONSON ROAD  
LONDON E1 4SA  
TEL: 020 7790 6111

## Charity's Trustees:

Mr Mohammed Abdul Gous  
Mr Juber Ahmed  
Mr Enayth Ullah Al Mumin  
Mr Zakir Hussain  
Mr Mohammed Shamsul Islam  
Mr Syed Rafiqul Hoque  
Mr Muhammad Delwar Hussain  
Mr Hassab Mohammed Babla  
Mr Abdul Malik

# LANSBURY ESTATE MUSLIM ASSOCIATION (LEMA)

## REPORT OF THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report and financial statements for the year ended 31 March 2024.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities issued in 2005 in preparing the annual report and financial statements of the Charity.

### **Legal Status:**

Charity: Registered with the Charity Commission, Charity Number: 1154615

### **Objects, Principal Activities and Organisation of the Charity**

The Charity's objects are for the benefit of the inhabitants of London Borough of Tower Hamlets, and in particular members of the Muslim Minority Ethnic Communities but exclusively who are in hardship by:

- 1) To advance the islamic faith for the public benefit in such ways as the trustees shall deem fit.
- 2) The advancement of education and training, including religious education.
- 3) The relief of poverty and financial hardship.
- 4) The promotion and protection of good health.
- 5) The promotion of racial harmony for the public benefit by:
  - a) Promoting knowledge and mutual understanding between deifferent racial groups.
  - b) Advancing education and raising awareness about different racial groups to promote good relations between persons of different racial groups.
- 6 To act as a resource for young people up to the age of 25 living in Lansbury, Tower Hamlets and surrounding area by providing advice and assistance and organising programmes pf physical, educational and other activities as a means of:
  - a) Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.
  - b) Advancing education.
  - c) Relieving unemployment.
  - d) Providing recreational and leisure time activity in the interest of social wlfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

# LANSBURY ESTATE MUSLIM ASSOCIATION (LEMA)

## REPORT OF THE EXECUTIVE COMMITTEE

FOR THE YEAR ENDED 31 MARCH 2024

### **Organisation:**

A Management Committee, the members of which are the trustees manages the affairs of the charity  
The Management Committee manages the business of the charity including the paying of all expenses

### **Trustees:**

Trustees, who are all members of the executive committee, and who served during the year are set out on page 3.

The trustees are elected at the Annual General Meeting, for membership of the Executive Committee and serve until the end of the next Annual General Meeting, where they can stand for re- election as members of the new Executive Committee.

### **Trustees responsibilities in relation to the financial statements**

The committee or Trustees are required by charity's law to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity and of its financial position at the end of that year. In preparing those financial statements the Trustees are required to:

The Trustees are responsible for preparing the Trustees Annual Report and the Financial Statements in accordance with applicable law and regulations and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these Financial Statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the Financial Statements comply with the Charities Act 2011.

The Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

### **VOLUNTEERS:**

The Trustees wish to record their appreciation on behalf of the Charity and community for the volunteers who assist in the smooth running of the Charity and are critical in helping to keep the running costs down

### **RISK REVIEW:**

The Trustees have conducted their own review of the major risks to which the Charity is exposed and steps have been initiated to minimise the identified risks. All functions of the Charity are subjected to periodic review resulting in a process of ongoing improvement.

All staff and volunteers are trained and have all the required statutory and regulatory clearances required.

# LANSBURY ESTATE MUSLIM ASSOCIATION (LEMA)

## REPORT OF THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31 MARCH 2024

### SERIOUS INCIDENTS AND EXCEPTIONS:

The Trustees are pleased to note, that there were no incidents which gave rise to the need for the Trustees to lodge a Serious Incident Report with the Charity Commission. Furthermore, there were no Exceptions recorded and which gave rise to the need for the Trustees to record on the Charity's Exceptions' Register.

### RELATED PARTY TRANSACTIONS:

During the year the Charity was under the control of Trustees and Management Committee members as listed above. This report, which has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 applicable to small companies.

No members of the management committee received any remuneration during the year.  
No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

### Reserve Policy

It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to its expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding. They will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The Centre will actively work to achieve this level of reserves.

### INDEPENDENT EXAMINER

According to the provisions of the Charities Act 2008 and updated 2011, the Committee has agreed that and audit is not required for this financial year. However due to provisions of the same act an independent examiner is required and AM Accountancy Services appointed as external Accountant or Independent Examiner.

### Transaction and financial position

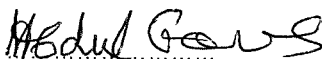
The Statement of Financial Activities shows net surplus for the year of £76,594 and our accumulated funds stand at £822,423 in total.

AM Accountancy Services carried out an independent examination of the accounts included in the report.

This report, which has been prepared in accordance with the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities issued in 2005.

### Approved by the trustees and signed on its behalf by

This report was approved by the Executive Committee on and signed on their behalf.



Mr Mohammed Abdul Gous  
(Chairman)

Date: 05/06/24

.....  
Mr Juber Ahmed  
(General Secretary)  
Date:

## Accountants' Report

### To the Trustees of LANSBURY ESTATE MUSLIM ASSOCIATION (LEMA) FOR THE YEAR ENDED 31 MARCH 2024

We report on the accounts for the year ended 31 March 2024 set out on pages 8 to 12 which have been prepared under the historical cost convention and the accounting policies set out in note 1 to the financial statements.

#### Respective Responsibilities of Trustees and Accountants

As described on page 5 the trustees are responsible for the preparation of the financial statements, and they consider that the trust is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion to you.

#### Basis of Opinion

We conducted our work in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the accounts with the accounting records kept by the charity, and making such limited enquiries of the trustees and officers as we considered necessary for the purpose of this report. These procedures provide only the assurance expressed in our opinion.

#### Opinion

In our opinion:

- (a) The accounts are in agreement with the accounting records kept by the charity under the requirements of the Statement of Recommended Practice – Accounting and Reporting by Charities;
- (b) Having regard only to, and on the basis of, the information contained in those accounts:
  - (1) The accounts have been drawn up in a manner consistent with the accounting requirements specified the Statement of Recommended Practice – Accounting and Reporting by Charities, and
  - (2) The charity satisfied the conditions for the exemption from an audit of the accounts for the year specified in the Charities Act.
- (3) This unaudited Account we have prepared in accordance with the figure, information and explanation we have received from the management of the current committee.

*AM ACCOUNTANCY SERVICES*

AM ACCOUNTANCY SERVICES  
43 BEN JONSON ROAD  
LONDON E1 4SA

Date: 05/06/24

AM ACCOUNTANCY SERVICES  
43 BEN JONSON ROAD  
LONDON E1 4SA  
TEL: 020 7790 6111  
FAX: 020 7790 8033

**LANSBURY ESTATE MUSLIM ASSOCIATION (LEMA)**  
**Statement of Financial Activities (Income & Expense Statement)**  
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted	Restricted	2024 Total	2023 Total
<b>Incoming Resources</b>					
<b>Voluntary income:</b>					
HMRC - JRS Grant					
Grant					2,000
Friday Collection		36,425		36,425	49,817
Moktab Collection		43,294		43,294	47,731
Box Collection		905		905	1,052
Cloths Bank		5,450		5,450	2,000
Hafiz Class		7,035		7,035	7,875
Memembership Fees		1,100		1,100	2,100
Eid Collection		3,425		3,425	3,510
Ramadan Collection		9,962		9,962	10,590
Income from Arabic Class					
Other Donations and Contributions		65,389		65,389	74,544
Profit from Al Rayan Bank (interest)					
<b>Other Income:</b>					
Donations Via Gift Aid & Just Giving					
<b>Total Incoming Resources</b>		172,985	0	172,985	201,219
<b>Resources Expended</b>					
<b>Direct Charitable Expenditure</b>					
Printing, postage, stationery & Advertisement		1,773		1,773	1,730
Telephone, fax and photocopies		297		297	474
Rent, Rates and service charges		340		340	385
Light, Heat and Water		5,852		5,852	3,814
Books and Materials					
Travelling					
Computer/Software					162
Cleaning		1,351		1,351	2,034
Caretaker		6,980		6,980	6,131
Wages and Volunteer expenses		55,589		55,589	56,560
Events and activities (Project Costs)		2,523		2,523	9,356
<b>Direct charitable expenditure</b>		74,705	0	74,705	80,646
<b>Management &amp; Administration Expenses:</b>					
Accountancy		1,200		1,200	700
Legal & Professional		5,700		5,700	390
Advertising and promotion					
Bank charges		2,575		2,575	2,138
Insurance		1,845		1,845	2,226
CRB fee					
Depreciation		8,840		8,840	8,201
Sundry					
Repairs		1,526		1,526	2,762
<b>Management &amp; Administration Expenses:</b>		21,686	0	21,686	16,417
<b>Total Resources Expended</b>		96,391	0	96,391	97,063
<b>Net Incoming Resources / (resources expended)</b>		<b>76,594</b>	<b>0</b>	<b>76,594</b>	<b>104,156</b>
<b>Net Movement funds for the period:</b>		76,594	0	76,594	104,156
<b>Total Funds Brought forward</b>		745,829	0	745,829	641,673
<b>Balance at 31 March 2024</b>		<b>822,423</b>	<b>0</b>	<b>822,423</b>	<b>745,829</b>



# LANSBURY ESTATE MUSLIM ASSOCIATION (LEMA)

## Summary Income and Expenditure Account FOR THE YEAR ENDED 31 MARCH 2024

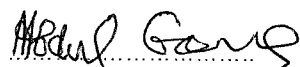
	Notes	2024 £
Income		172,985
Total expenditure		96,391
Net Surplus (Deficit) for the financial year		<u>76,594</u>

There were no recognised gains other than those included in the Income and Expenditure Account for current year.

**LANSBURY ESTATE MUSLIM ASSOCIATION (LEMA)****Statement of Assets & Liabilities ( Balance Sheet)****As at 31 March 2024**

	NOTE	<u>2024</u> £	£
<b>Fixed Assets</b>			
Building	2	634,553	
Fixture, Fittings and Equipments	2	<u>50,095</u>	684,648
<b>Current Assets</b>			
Cash at Bank & in Hand		173,378	
		<u>173,378</u>	
<b>Current Liabilities</b>			
Amount falling due to one year			
Accruals	4	<u>3,603</u>	
NET CURRENT ASSETS / (LIABILITIES)			169,775
<b>Creditors</b>			
Amount falling due after more than one year	5	-	32,000
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><u>822,423</u></u>
<b>FUNDS: Brought Forward</b>	6		745,829
Excess/(Deficit) of income over expenditure			76,594
<b>Total Funds</b>			<u><u>822,423</u></u>

The financial statements were approved by the Executive Committee and signed on their behalf:

  
Mr Mohammed Abdul Gous  
(Chairperson)

Date: 05/06/24

.....  
Mr Juber Ahmed  
(General Secretary)

Date:

.....  
Mr Enayth Ullah Al Mumin  
(Treasurer)

Date:

The Notes on pages 10 to 12 form part of the financial statements.

**LANSBURY ESTATE MUSLIM ASSOCIATION (LEMA)**  
**FOR THE YEAR ENDED 31 MARCH 2024**  
**NOTES TO THE ACCOUNTS**

**1. ACCOUNTING POLICIES**

**a. Basis of Accounting**

Basis of accounting The Financial Statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets and investments measured at market value.

The Financial Statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) (SORP 2015).

**b. Grants**

Revenue grants are credited to the Income and Expenditure account on a receivable basis.

**c. Donations**

Donation are recorded on a receipt basis.

**d. Incoming Resources**

Voluntary income and donations are included in incoming resources when they are receivable, except when the donors specify that they must be used in future accounting periods or donors' conditions have not been fulfilled, then the income is deferred. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

**e. Resources Expended**

Resources expended are included in the Statement of Financial Activities on accruals basis, inclusive of any VAT that cannot be recovered.

Expenditure that is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of those resources.

**f. Going Concern Basis**

The financial statements have been prepared on the going concern basis, as in the opinion of the trustees, there are no issues arising which would suggest any other basis as being more appropriate.

**g. Administration Costs**

Administration expenditure includes all expenditure not directly related to the charitable activity.

**h. Taxation**

As a charity, they are exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

**i. Depreciation:**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixture, Fitting and Equipment:                      15 % on Reducing Balance method

# LANSBURY ESTATE MUSLIM ASSOCIATION (LEMA)

FOR THE YEAR ENDED 31 MARCH 2024

## NOTES TO THE ACCOUNTS

### 2. FIXED ASSETS

#### COST

	Fixtures, fittings & Improvements	Building and Construction	
	£	£	£
At 01 April 2023		-	-
Fixtures and fittings	46,474	597,553	644,027
Addition	12,462	37,000	49,462
At 31 March 2024	58,936	634,553	693,489

#### DEPRECIATION

	£	£	£
At 01 April 2023	-	-	-
Charge for the year	8,840	-	8,840
At 31 March 2024	8,840	-	8,840

#### NET BOOK VALUE

	£	£	£
At 01 April 2023	46,474	597,553	644,027
At 31 March 2024	50,096	634,553	684,649

### 3. Net Surplus of the Financial Year

The excess of expenditure over income is stated after charging:

	<u>2024</u>
	£
Accountants' remuneration	1,200
Depreciation	8,840

### 4. Creditors and Accruals

Accountancy	1,900
PAYE	1,703
	<u>3,603</u>

### 5 Creditors

Amount falling due after more than one year

Interest Free Loan (Karde Hasana)	<u>2024</u>
Opening Balance as at 01/04/23	39,000
Received	2,620
Repaid	9,620
Balance as at 31/03/24	<u>32,000</u>

### 6. Funds/Capital

	<u>2024</u>
	£
Balance at 31 March 2023	745,829
Balance at 1 April 2023	<u>745,829</u>
Excess/ (Deficit) of Income over Expenditure	76,594
<b>Balance at 31 March 2024</b>	<b><u>822,423</u></b>