

COMPANY REGISTRATION NUMBER: 08659680
CHARITY REGISTRATION NUMBER: 1156173

ROAD TO JANNAH
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2021

K B M UK LIMITED

Chartered Certified Accountants

1 Concord Business Centre

Concord Road

London

UK

W3 0TJ

ROAD TO JANNAH
Company Limited by Guarantee
Financial Statements
Year ended 31 August 2021

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ROAD TO JANNAH
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 August 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2021.

Reference and administrative details

Registered charity name	ROAD TO JANNAH
Charity registration number	1156173
Company registration number	08659680
Principal office and registered office	37-41 Woodford Road London E7 0DH England

The trustees

Mr A S Khan
Mrs S Khan
Mr I Mehter

Independent examiner	KBM UK LTD 1 Concord Business Centre Concord Road London UK W3 0TJ
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Structure, governance and management

Board of Trustees

The board of trustees is responsible to ensure that charity objectives are achieved and charitable activities are carried out in support of set objectives. They also monitor overall performance of charity management and to ensure charity resources are applied effectively.

Governance

Road To Jannah refers to the charity incorporated as a company limited by Guarantee in England and Wales, with a governing document known as the Memorandum and Articles of Association.

Management Responsibilities

The Annual Report and Financial Statements are prepared according to the relevant law and regulations and approved by the Company Directors.

The directors manages and keep accounting records, the records disclose our financial position with reasonable accuracy at any time and enable directors to ensure that the financial statements comply with the Companies Act 2006 and the charity Commission Statement of recommendation Practice (SORP) 2015.

ROAD TO JANNAH

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

Objectives and activities

- Deliver safe water and improved health.
- Ensure access to basic education and increase enrolment through Primary School renovations, school kits distribution and water filtration.
- Assist numerous orphans and vulnerable children.
- Assist hundreds of disabled and old aged people through wheelchair distribution.
- Provide food and medical assistance.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Charity's major achievements in this financial period are as follow:-

- 135 water Hand Pump installed in Pakistan
- 249 children education supported in Uganda
- 518 families given food packs for monthly food in Uganda & Pakistan
- 800 families given meat & food packs in Uganda, Rwanda, Sri Lanka, India & Pakistan for Qurbani-10 masjid & community centre build in Pakistan & Uganda

Financial review

The Charity's activities during the year are described below:

Donations from various sources were £115,362 (2021: £74,232) during the year.

The total expenditure on various charitable projects was £134,853 during the year.

The trustees' annual report and the strategic report were approved on 26/04/2022 and signed on behalf of the board of trustees by:



Mr A S Khan
Trustee

ROAD TO JANNAH

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of ROAD TO JANNAH

Year ended 31 August 2021

I report to the trustees on my examination of the financial statements of ROAD TO JANNAH ('the charity') for the year ended 31 August 2021.

Responsibilities and basis of report

As the trustees of the company (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 accounts of the company 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 the 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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of 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
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.



KBM UK LTD
Independent Examiner

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London
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26/04/2022

ROAD TO JANNAH

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	9,464	105,898	115,362	74,232
Total income		<u>9,464</u>	<u>105,898</u>	<u>115,362</u>	<u>74,232</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	6	(850)	–	(850)	(3,950)
Expenditure on charitable activities	7,8	8,144	125,860	134,003	46,692
Total expenditure		<u>(8,994)</u>	<u>(125,860)</u>	<u>(134,853)</u>	<u>(50,642)</u>
Net (expenditure)/income and net movement in funds		<u>470</u>	<u>(19,962)</u>	<u>(19,491)</u>	<u>23,590</u>
Transfers		(21,877)	21,877	-	-
Reconciliation of funds					
Total funds brought forward		36,889	–	36,889	13,299
Total funds carried forward		<u>15,482</u>	<u>1,915</u>	<u>17,397</u>	<u>36,889</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

ROAD TO JANNAH
Company Limited by Guarantee
Statement of Financial Position
31 August 2021

	Note	2021 £	2020 £
Fixed assets			
Intangible assets	12	3,000	5,000
Tangible fixed assets	13	<u>1,810</u>	<u>1,312</u>
		4,810	6,312
Current assets			
Debtors	14	800	9,000
Cash at bank and in hand		<u>24,143</u>	<u>22,077</u>
		24,943	31,077
Creditors: amounts falling due within one year	15	<u>12,355</u>	<u>500</u>
Net current assets		12,588	30,577
Total assets less current liabilities		<u>17,398</u>	<u>36,889</u>
Net assets		<u>17,398</u>	<u>36,889</u>
Funds of the charity			
Restricted funds		1,915	—
Unrestricted funds		<u>15,482</u>	<u>36,889</u>
Total charity funds	16	<u>17,397</u>	<u>36,889</u>

For the year ending 31 August 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 7 to 13 form part of these financial statements.


ROAD TO JANNAH

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 August 2021

These financial statements were approved by the board of trustees and authorised for issue on 26/04/2022, and are signed on behalf of the board by:



Mr A S Khan
Trustee

The notes on pages 7 to 13 form part of these financial statements.

ROAD TO JANNAH

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2021

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 37-41 Woodford Road, London, E7 0DH, England.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

ROAD TO JANNAH

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Goodwill

Goodwill arises on business acquisitions and represents the excess of the cost of the acquisition over the charity's interest in the net amount of the identifiable assets, liabilities and contingent liabilities of the acquired business.

ROAD TO JANNAH

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

3. Accounting policies *(continued)*

Goodwill *(continued)*

Goodwill is measured at cost less accumulated amortisation and accumulated impairment losses. It is amortised on a straight-line basis over its useful life. Where a reliable estimate of the useful life of goodwill or intangible assets cannot be made, the life is presumed not to exceed five years.

Amortisation

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

Goodwill - 25% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

ROAD TO JANNAH

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

4. Limited by guarantee

The charity is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 per member of the charity.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations received	<u>9,464</u>	<u>105,898</u>	<u>115,362</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations received	<u>74,232</u>	<u>—</u>	<u>74,232</u>

6. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of other trading activities -				
Advertising and publicity	<u>850</u>	<u>850</u>	<u>3,950</u>	<u>3,950</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable Activities	2,000	125,860	127,861
Support costs	<u>6,144</u>	<u>—</u>	<u>6,142</u>
	<u>8,144</u>	<u>125,860</u>	<u>134,003</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Charitable Activities	41,789	—	41,789
Support costs	<u>4,903</u>	<u>—</u>	<u>4,903</u>
	<u>46,692</u>	<u>—</u>	<u>46,692</u>

ROAD TO JANNAH
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 August 2021

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Charitable Activities	127,861	–	127,861	41,789
Governance costs	–	6,142	6,142	4,903
	<u>127,861</u>	<u>6,142</u>	<u>134,003</u>	<u>46,692</u>

9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2021 £	2020 £
Amortisation of intangible assets	2,000	–
Loss on disposal of heritage assets	<u>2,000</u>	<u>–</u>

10. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	250	250
Other financial services	<u>250</u>	<u>250</u>
	<u>500</u>	<u>500</u>

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Intangible assets

	Goodwill £
Cost	
At 1 September 2020 and 31 August 2021	<u>5,000</u>
Amortisation	
Charge for the year	<u>2,000</u>
At 31 August 2021	<u>2,000</u>
Carrying amount	
At 31 August 2021	<u>3,000</u>
At 31 August 2020	<u>5,000</u>

ROAD TO JANNAH
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 August 2021

13. Tangible fixed assets

	Equipment £
Cost	
At 1 September 2020	1,312
Additions	498
At 31 August 2021	<u>1,810</u>
Depreciation	
At 1 September 2020 and 31 August 2021	<u>—</u>
Carrying amount	
At 31 August 2021	<u>1,810</u>
At 31 August 2020	<u>1,312</u>

14. Debtors

	2021 £	2020 £
Trade debtors	800	3,450
Prepayments and accrued income	—	5,550
	<u>800</u>	<u>9,000</u>

15. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	7,855	—
Accruals and deferred income	500	500
Other creditors	4,000	—
	<u>12,355</u>	<u>500</u>

ROAD TO JANNAH

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

16. Analysis of charitable funds

Unrestricted funds

	At 1 September 2020 £	Income £	Expenditure £	Transfers £	At 31 August 20 21 £
General funds	<u>36,889</u>	<u>9,464</u>	<u>(8,994)</u>	<u>(21,877)</u>	<u>15,482</u>

	At 1 September 2019 £	Income £	Expenditure £	Transfers £	At 31 August 20 20 £
General funds	<u>13,299</u>	<u>74,232</u>	<u>(50,642)</u>	<u>—</u>	<u>36,889</u>

Restricted funds

	At 1 September 2020 £	Income £	Expenditure £	Transfers £	At 31 August 20 21 £
Restricted Fund - various	<u>—</u>	<u>105,898</u>	<u>(125,860)</u>	<u>21,877</u>	<u>1,915</u>

	At 1 September 2019 £	Income £	Expenditure £	Transfers £	At 31 August 20 20 £
Restricted Fund - various	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

ROAD TO JANNAH
Company Limited by Guarantee
Management Information
Year ended 31 August 2021

The following pages do not form part of the financial statements.

ROAD TO JANNAH
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 August 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations received	115,362	74,232
	<u>115,362</u>	<u>74,232</u>
Total Income	<u>115,362</u>	<u>74,232</u>
Expenditure		
Costs of other trading activities		
Fund raising expenses	600	1,950
Advertising and marketing	250	2,000
	<u>(850)</u>	<u>(3,950)</u>
Expenditure on charitable activities		
Rent	—	1,000
Other establishment	872	969
Other motor/travel costs	—	700
Legal and professional fees	1,480	—
Telephone	—	349
Amortisation	1,998	—
Other interest payable and similar charges	1,792	1,885
Direct charitable activity -General	2,000	—
Direct charitable activity - Water	8,019	9,888
Direct charitable activity - Orphans	8,574	3,164
Direct charitable activity - Education	2,886	2,665
Direct charitable activity - Food	12,965	13,649
Direct charitable activity - Qurbani	21,955	6,288
Direct charitable activity - Wheel Chair	—	470
Direct charitable activity - Masjid	71,462	5,015
Direct charitable activity - Hajj	—	650
	<u>134,003</u>	<u>46,692</u>
Total expenditure	<u>(134,853)</u>	<u>(50,642)</u>
Net (expenditure)/income	<u>(19,491)</u>	<u>23,590</u>

ROAD TO JANNAH

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2021

	2021 £	2020 £
Costs of other trading activities		
Costs of other trading activities - Advertising and publicity		
Fund raising expenses	600	1,950
Advertising and marketing	250	2,000
	<u>850</u>	<u>3,950</u>
Costs of other trading activities	<u>(850)</u>	<u>(3,950)</u>
Expenditure on charitable activities		
Charitable Activities		
Activities undertaken directly		
Direct charitable activity -General	2,000	—
Direct charitable activity - Water	8,019	9,888
Direct charitable activity - Orphans	8,574	3,164
Direct charitable activity - Education	2,886	2,665
Direct charitable activity - Food	12,965	13,649
Direct charitable activity - Qurbani	21,955	6,288
Direct charitable activity - Wheel Chair	—	470
Direct charitable activity - Masjid	71,462	5,015
Direct charitable activity - Hajj	—	650
	<u>127,861</u>	<u>41,789</u>
Governance costs		
Governance costs - rent	—	1,000
Governance costs - computer and software	872	969
Governance costs - travelling costs	—	700
Governance costs - accountancy fees	480	—
Governance costs - legal and other professional fees	1,000	—
Governance costs - telephone	—	349
Governance costs - amortisation	1,998	—
Governance costs - bank charges	1,792	1,885
	<u>6,142</u>	<u>4,903</u>
Expenditure on charitable activities	<u>134,003</u>	<u>46,692</u>