

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2021  
for  
Darul Atfaal**

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**Report of the Trustees  
for the Year Ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of 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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a constitution that formed a Charitable Incorporated Organisation (CIO) dated the 22/03/2018.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1177668

**Principal address**

31 Palmerston Road  
London  
E7 8BH

**Trustees**

S Bhikhi  
S Patel  
Vahab Bhikhi

**Independent Examiner**

Mr Nabeel  
Ashfaq  
UNAAS CONSULTANTS (UK) LIMITED  
Accountants and Business  
Consultants  
1<sup>st</sup> Floor  
Wellesley  
House, 102  
Crabbrook  
Road  
Ilford, IG1 4NH

Approved by order of the board of trustees on 31/01/2022 and signed on its behalf by:



MR VAHAB BHIKHI  
Chairman

## **Independent Examiner's Report to the Trustees of Darul Atfaal**

### **Independent examiner's report to the trustees of Darul Atfaal**

I report to the charity trustees on my examination of the accounts of Darul Atfaal (the Trust) for the year ended 31 March 2021.

### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr Nabeel  
Ashfaq  
UNAAS CONSULTANTS (UK) LIMITED  
Accountants and Business  
Consultants  
1<sup>st</sup> Floor  
Wellesley  
House, 102  
Crabbrook  
Road  
Ilford, IG1 4NH

Date: 31/01/2022

**Statement of Financial Activities  
for the Year Ended 31 March 2021**

			Year Ended 31.3.21 Total funds £	Period 01.04.19 to 31.3.20 Total funds £
	Unrestricted fund £	Restricted fund £		
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	48,902	20	48,922	3,142
Other trading activities	55,401		55,401	97,060
<b>Total</b>	104,303	20	104,323	102,754
<b>EXPENDITURE ON</b>				
Raising funds	1,161	-	1,161	81,812
Charitable Activities	45,770			45,770
Other	25,450			25,450
<b>NET INCOME</b>	31,922	20		31,942
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>	42,251	2,548	44,799	23,857
<b>TOTAL FUNDS CARRIED FORWARD</b>	74,173	2,568	76,741	44,799

**Balance Sheet**  
**31 March 2021**

	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
<b>FIXED ASSETS</b>				
Tangible assets	10,311	-	10,311	8,362
<b>CURRENT ASSETS</b>				
Cash at bank	63,861	2,568	66,429	36,436
<b>CREDITORS</b>				
Amounts falling due within one year	1	-	1	-
<b>NET CURRENT ASSETS</b>	<u>63,862</u>	<u>2,568</u>	<u>66,430</u>	<u>36,437</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<u>74,173</u>	<u>2,568</u>	<u>66,430</u>	<u>36,437</u>
<b>NET ASSETS</b>	<u>42,251</u>	<u>2,568</u>	<u>76,741</u>	<u>44,799</u>
<b>FUNDS</b>				
Unrestricted funds			74,173	42,251
Restricted funds			2,568	2,548
<b>TOTAL FUNDS</b>			<u>76,741</u>	<u>44,799</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31/01/2022 and were signed on its behalf by:



Mr Vahab Bhikhi  
Chairman

**Notes to the Financial Statements  
for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. OTHER TRADING ACTIVITIES**

	Year Ended 31.3.20 £	Period 22.3.18 to 31.3.19 £
Lillah	875	300
Tuition Fees	97,060	56,138
Food Provisions	-	2,040
Donation for Laptops	10	80
Sadaqah	1,068	280
Zakaat	1,200	-
Donation to Darul Atfaal	1,056	-
Book Sales	1,486	-
	<u>102,755</u>	<u>58,838</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the period ended 31 March 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the period ended 31 March 2019.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Other trading activities	58,558	280	58,838
<b>EXPENDITURE ON</b>			
Raising funds	34,981	-	34,981
	<hr/>	<hr/>	<hr/>
<b>NET INCOME</b>	23,577	280	23,857
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>23,577</u>	<u>280</u>	<u>23,857</u>

**5. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2019	1,233	5,660	3,917	10,810
Additions	2,888	-	-	2,888
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2020	<u>4,121</u>	<u>5,660</u>	<u>3,917</u>	<u>13,698</u>
<b>DEPRECIATION</b>				
At 1 April 2019	308	1,132	979	2,419
Charge for year	1,031	906	980	2,917
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2020	<u>1,339</u>	<u>2,038</u>	<u>1,959</u>	<u>5,336</u>
<b>NET BOOK VALUE</b>				
At 31 March 2020	<u>2,782</u>	<u>3,622</u>	<u>1,958</u>	<u>8,362</u>
At 31 March 2019	<u>925</u>	<u>4,528</u>	<u>2,938</u>	<u>8,391</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.20 £	31.3.19 £
Trade creditors	(1)	-
	<u>          </u>	<u>          </u>

7. MOVEMENT IN FUNDS

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	23,577	18,674	42,251
<b>Restricted funds</b>			
Restricted	280	2,268	2,548
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>23,857</u>	<u>20,942</u>	<u>44,799</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	100,486	(81,812)	18,674
<b>Restricted funds</b>			
Restricted	2,268	-	2,268
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>102,754</u>	<u>(81,812)</u>	<u>20,942</u>

Comparatives for movement in funds

	Net movement in funds £	At 31.3.19 £
<b>Unrestricted funds</b>		
General fund	23,577	23,577
<b>Restricted funds</b>		
Restricted	280	280
	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>23,857</u>	<u>23,857</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020**

**7. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	58,558	(34,981)	23,577
<b>Restricted funds</b>			
Restricted	280	-	280
<b>TOTAL FUNDS</b>	<u>58,838</u>	<u>(34,981)</u>	<u>23,857</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2020.

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2020**

	Year Ended 31.3.20 £	Period 22.3.18 to 31.3.19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	(1)	-
<b>Other trading activities</b>		
Lillah	875	300
Tuition Fees	97,060	56,138
Food Provisions	-	2,040
Donation for Laptops	10	80
Sadaqah	1,068	280
Zakaat	1,200	-
Donation to Darul Atfaal	1,056	-
Book Sales	1,486	-
	<hr/>	<hr/>
	102,755	58,838
<b>Total incoming resources</b>	<hr/>	<hr/>
	102,754	58,838
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Insurance	893	-
Postage and stationery	243	231
Subcontractor	43,212	22,038
Books Purchase	4,879	1,174
Teaching Materials	674	559
Background Checks	-	69
Travel	518	284
Rent	10,739	4,355
Food Provisions	5,843	3,135
IT Software and website	3,352	687
Health and safety	-	30
Student Entertainment	8,544	-
Fixtures and fittings	1,030	308
Motor vehicles	906	1,132
Computer equipment	979	979
	<hr/>	<hr/>
	81,812	34,981
<b>Total resources expended</b>	<hr/>	<hr/>
	81,812	34,981
<b>Net income</b>	<hr/>	<hr/>
	20,942	23,857