

**Al Madaar**  
**Report and Accounts for the Year Ended**  
**1 January 2021**

**BUSH & COMPANY**  
Accountants

EST. 1978

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**Al Madaar**  
**Report and accounts**  
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# **Al Madaar**

## **Charity Information**

<b>Trustees:</b>	The trustees during the year were are as shown in the Trustees Report
<b>Charity No:</b>	1179678
	This charity is governed by its own consitution filed with Charity Commission. The same was regsitered on 28 August 2018
<b>Registered Adress:</b>	439 - 443 High Road, London, E10 5EL
<b>Accountants:</b>	Bush & Company Accountants 699 High Road, Leyton, London, E10 6RA
<b>Bankers:</b>	Natwest Bank Plc

# **Al Madaar**

## **Independent Examiner's Report to the Trustees 1 January 2021**

### **Independent Examiner's report to the director of Al Madaar**

I report on the accounts for the Year Ended January 1, 2021 set on pages 4 to 6

#### **Respective responsibilities of Trustees and Examiner**

The charity's trustee are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 ( the 1993 Act ) and that an independent examination is required

It is my responsibility to:

- 1) examine the accounts under Section 43 of the 1993 Act
- 2) to follow the procedure laid down in the General Directions given by the Charity

Commission (under Section 43 (7)(b) of the 1993 Act); and

- 3) to state whether particular matters have come to my attention

#### **Basis of the Independent Examiner's Report**

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with the records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

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

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements
- 2) to keep accounting records in accordance with Section 41 of the 1993 Act; and
- 3) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act have been met.

Bush & Company Accountants  
699 High Road  
Leyton  
London

E10 6RA

September 13, 2021



# **Al Madaar**

## **Report to the Trustees**

### **Year Ended 1 January 2021**

The Trustees present their report with the financial statements of the charity for the above period. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities' issued in March 2005.

#### **Reference and Administrative Details**

##### **Registered Charity Number:**

1179678

##### **Principle Address:**

439 - 443 High Road, London, E10 5EL

##### **Trustees:**

1. Jamah Tucker	-	Trustee - Chairman
2. Hussain Ali	-	Trustee
3. Shariff Jenneth-Hussain	-	Trustee
4. Richard Howell	-	Trustee
5. Nusrat Jabeen Hussain	-	Trustee
6. Asmah Khaliq	-	Trustee
7. Yusuf Haamid	-	Trustee
8. Harold Osei - Poku	-	Trustee

#### **Structure, Governance and Management**

##### **Governing Document**

Al Madaar is constituted as a charitable trust registered with the Charity Commission on August 28, 2018 under the charity number 1179678. It is controlled by its own constitution.

##### **Recruitment and appointment of new trustees**

Pursuant to the constitution registered with the charity commission the board of trustees is a self-appointing body. New trustees are appointed in the event of a resignation, death or where the numbers fall below the minimum stipulated in its constitution. In the event of an appointment the existing trustees are invited to nominate suitable candidates from among the community who are familiar with the work of the trust and whom the existing trustees feel can contribute to the trust and agree who should be approached. If the candidate agrees then the trustees invite him /her for an interview and then formally vote on the candidate.

##### **Induction and Training Of New Trustees**

As new trustees are chosen from among the local community they are familiar with the work of the charity hence there has to date not been a need to organise any formal training sessions. However, all new trustees are given an orientation session where they are briefed on their obligations to the trust under the law. A number of publications from the Charity Commission are also provided including the guidance on charities and public benefit and on the advancement of religion for public benefit.

##### **Organisational Structure**

The board of trustees which meets regularly takes the overall accountability for ensuring that current legislations and rules of the constitution are complied with. The trustees are assisted by the service committee (whose members are made up of volunteers) in carrying out the day to day activities.

## **Structure, Governance and Management**

### **Wider Network**

The Charity operates from a single office whose address is given as above.

### **Related Parties**

None

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objects of the charity as set out in its constitution registered with the charity commission are summarised as follows:

- (a) To advance education and religion in accordance with the tenets and doctrines of Islamic faith contained in the Quran and Sunnah in particular by providing or assisting in the provision of courses, lectures, seminars and other classes;
- (b) Provides religious and secular education to the public by providing regular classes, workshops, events and lectures. We provide a comfortable environment for people to learn about both Islam and beneficial knowledge that will help them in this life and the next.
- (c) To advance such other charitable purpose or purposes as the managing committee or the society shall from time to time decide.

Our objectives are set out to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

## **ACHIEVEMENT AND PERFORMANCE**

The charity is committed to serving the spiritual and academic needs of local and wider communities across our diverse & multicultural society. The trustees consider that these activities summarised below, provide benefit to those who regularly use our services and the wider community.

Throughout the year Al Madaar organised and hosted daily and weekly classes for both adults and the youth, producing educational video material, organised radio programmes discussing important issues related to our society, produced meaningful and inspirational visual material and provided facilities for the local community to use for their own needs.

During the year, Amazon wanted to use our facility for the purpose of the training their drivers. This came at a perfect time as this was also the same when we have the major cover lockdowns. They used our facilities for a total of 7 months, some times using two of our largest rooms to deliver their training. They needed 1m spacing between each participant and therefore required a lot of space. Through this, and the grants given to us by the government for the lockdowns, we were able to settle many of our expenses. During this period, over 100 people were trained on site. During this period, we also received charitable donations from the Amazon smile program, which is a program whereby anyone who buys things from Amazon can donate a portion of their fees to us.

Additionally, during the period, we managed to print course material for our madrasah, both in teaching the children Tajweed, and how to read the Arabic language, but also to teach children Islamic legal maxims so that it can help them navigate their lives. We printed level 1-4 of tajweed, which comprised of one book each, a book 1-3 of the Islamic studies curriculum. We also printed

a few books targeting adults which had book 1 - 4 of the tajweed series but in one volume and with only tajweed lessons in them. We have them on offer for sale as well as give them to our students when they join classes.

### **Volunteers**

The charity is grateful for the unstinting efforts of its volunteers who are involved in the service provision. None of the education we deliver or support we provide would be possible without our local and foreign donors.

We hope that this support continues which helps us to reach out to more beneficiaries. All our trustees also give their time freely and receive no remuneration or other financial benefits.

### **FINANCIAL REVIEW**

The funds of the charity are unrestricted and amounted to £ 98,417 as at January 1, 2021.

### **FUTURE DEVELOPMENTS**

Moving forward the charity intends to expand its scope of providing a unique educational experience to the community from providing youth club activities, more educational videos and audio content, publishing materials and providing support to the local community for affairs and efforts relevant to them.

### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales, the Charities Act 1993, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- 1) select suitable accounting policies and then apply them consistently;
- 2) observe the methods and principles in the Charity SORP;
- 3) make judgements and estimates that are reasonable and prudent;
- 4) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust constitution. 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.

### **ON BEHALF OF THE BOARD:**

Jamah Tucker

Date September 2021



**Al Madaar**  
**Profit and Loss Account**  
**for the year ended 1 January 2021**

		<b>2021</b> <b>£</b>	<b>2020</b> <b>£</b>
<b>Income</b>		98,046	62,123
Donation Received		371	1,020
<b>Total Income</b>		<u>98,417</u>	<u>63,143</u>
Administrative expenses		(82,870)	(97,767)
<b>Excess of Income over Expenditure</b>		<u>15,547</u>	<u>(34,624)</u>
	<b>b/f</b>	(34,624)	
<b>Surplus of Income over Expenditure</b>	<b>c/f</b>	<u><u>(19,077)</u></u>	<u><u>(34,624)</u></u>

**Al Madaar**  
**Notes to the Accounts**  
**for the year ended 1 January 2021**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

***Investments***

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

**Al Madaar**  
**Notes to the Accounts**  
**for the year ended 1 January 2021**

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

***Foreign currency translation***

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

***Leased assets***

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**2 Employees**

<b>2021</b>	<b>2020</b>
<b>Number</b>	<b>Number</b>

**Al Madaar**  
**Notes to the Accounts**  
**for the year ended 1 January 2021**

Average number of persons employed by the company	<u>5</u>	<u>4</u>
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**3 Creditors: amounts falling due within one year**

<b>2021</b>	<b>2020</b>
<b>£</b>	<b>£</b>

Other creditors	<u>(500)</u>	<u>(500)</u>
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**4 Other information**

Al Madaar is a private company limited by shares and incorporated in England. Its registered office is:  
 439 - 443 High Road  
 Leyton  
 London  
 E10 5EL

**Al Madaar****Detailed profit and loss account****for the year ended 1 January 2021***This schedule does not form part of the statutory accounts*

	<b>2021</b> <b>£</b>	<b>2020</b> <b>£</b>
<b>Sales</b>		
Sales	<u>98,046</u>	<u>62,123</u>
<b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	26,035	23,761
Employer's NI	<u>1,378</u>	<u>1,581</u>
	<u>27,413</u>	<u>25,342</u>
Premises costs:		
Rent	42,000	61,192
Rates	<u>4,064</u>	<u>2,404</u>
	<u>46,064</u>	<u>63,596</u>
General administrative expenses:		
Telephone and internet	869	1,378
Stationery and printing	3,665	2,733
Subscriptions	105	-
Bank charges	58	233
Equipment expensed	890	2,600
Sundry expenses	<u>682</u>	<u>708</u>
	<u>6,269</u>	<u>7,652</u>
Legal and professional costs:		
Advertising and PR	2,644	1,177
Other legal and professional	<u>480</u>	<u>-</u>
	<u>3,124</u>	<u>1,177</u>
	<u>82,870</u>	<u>97,767</u>