

Charity number: 1179776

**Darul Uloom Moeenul Tham
Charitable Incorporated Organisation (C.I.O.)**

**Trustees' report and unaudited financial statements
for the year ended 31 March 2021**

Darul Uloom Moeenul Tham

Contents

	Page
Legal and administrative information	1
Trustees report	2 - 3
Independent examiners' report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 9

Darul Uloom Moeenul Tham

Legal and administrative information

Charity number	1179776
Business address	14 Chorlton Street Blackburn Lancashire BB1 6NF
Trustees	Nisar Vali Gorji Dawood Valli Gorji Mohamed Shamim Gorji
Accountants	AKT Accountants Matrix House 14 Strawberry Bank Blackburn Lancashire BB2 6AA
Bankers	Barclays Bank 8 - 14 Darwen Street Blackburn Lancashire BB2 2BZ

Darul Uloom Moeenul Tham

Report of the trustees for the year ended 31 March 2021

The trustees present their report and the financial statements for the year ended 31 March 2021. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The charity is incorporated as a charitable incorporated organisation (C.I.O.) on 3 September 2018. Its governing document is the constitution as adopted on 3 September 2018.

Its aims and objectives are as set out below.

Objectives and activities

The charities objective is to provide relief and assistance in relation to poverty in India by means of assistance in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.

Support for the poor

The relief of poverty in the UK and India by providing items and services to individuals in need and/or charities, or other organisations working to relieve poverty.

Achievements and performance

The charity is generating funds through donations to pursue its aims to help the poor in India and elsewhere so that the provisions of education, training, healthcare and support which is designed to enable individuals to generate a sustainable income and be self-sufficient.

Financial review

The charity continues to raise funds in pursuit of its aims. The charities trustees will be distributing the amounts to the allocated projects in India and elsewhere. The charity has continued to raise funds and in the year to 31 March 2021, a total of £17,296 was raised.

Property purchase

The charity in the year ended 31 March 2020 purchased a property to let. Rental income has been generated from the property and this will be utilised to support the projects of the charity.

Statement of trustees' responsibilities

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

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 charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Darul Uloom Moeenul Tham

**Report of the trustees
for the year ended 31 March 2021**

The trustees are responsible for keeping proper accounting records which 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. 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.

AKT Accountants were appointed accountants during the year and the trustees recommend that AKT Accountants remain in office until further notice.

On behalf of the board

**Dawood Valli Gorji
Trustee**

29 March 2022

Darul Uloom Moeenul Tham

Independent examiner's report to the trustees on the unaudited financial statements of Darul Uloom Moeenul Tham.

I report on the financial statements of Darul Uloom Moeenul Tham for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charities Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent examiner

AKT Accountants

Matrix House

14 Strawberry Bank

Blackburn

Lancashire

BB2 6AA

Date: 29 March 2022

Darul Uloom Moeenul Tham**Statement of financial activities****For the year ended 31 March 2021**

	Notes	Unrestricted funds £	2021 Total £	2020 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	17,296	17,296	15,060
Investment income	3	4,800	4,800	53
Other incoming resources	4	64	64	-
Total incoming resources		<u>22,160</u>	<u>22,160</u>	<u>15,113</u>
Resources expended				
Establishment costs		407	407	340
Accountancy fees		300	300	600
Legal and professional fees		217	217	7,684
Interest payable and similar charges		-	-	61
Total resources expended		<u>924</u>	<u>924</u>	<u>8,685</u>
Net income for the year		21,236	21,236	6,428
Total funds brought forward		<u>93,133</u>	<u>93,133</u>	<u>86,705</u>
Total funds carried forward		<u>114,369</u>	<u>114,369</u>	<u>93,133</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 7 to 9 form an integral part of these financial statements.

Darul Uloom Moeenul Tham

Balance sheet as at 31 March 2021

		2021	2020
	Notes	£	£
Fixed assets			
Tangible assets	5	45,000	45,000
Current assets			
Cash at bank and in hand		70,270	48,733
		70,270	48,733
Creditors: amounts falling due within one year	6	(900)	(600)
Net current assets		69,370	48,133
Net assets		114,370	93,133
Funds	7		
Unrestricted income funds		114,370	93,133
Total funds		114,370	93,133

The financial statements were approved by the on 29 March 2022 and signed on its behalf by

Dawood Valli Gorji
Trustee

The notes on pages 7 to 9 form an integral part of these financial statements.

**Notes to financial statements
for the year ended 31 March 2021**

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice' issued in January 2015 (FRS 102 SORP 2015) and the Charities Act 2011.

1.2. Cashflow

The charity has taken advantage of the exemption under charities SORP (FRS 102) from the requirement to produce a cashflow statement because it is a small charity.

1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost residual value of each asset over its expected useful life, as follows:

Land and buildings - Straight line over years

Darul Uloom Moeenul Tham

Notes to financial statements for the year ended 31 March 2021

2. Voluntary income

	Unrestricted funds £	2021 Total £	2020 Total £
Donations - Zakaat	16,994	16,994	15,060
Donations - Sadaqah	220	220	-
Donations - Lillah	57	57	-
Donation - Fitra	25	25	-
	<u>17,296</u>	<u>17,296</u>	<u>15,060</u>

3. Investment income

	Unrestricted funds £	2021 Total £	2020 Total £
Income from UK investment properties	4,800	4,800	-
Bank interest receivable	-	-	53
	<u>4,800</u>	<u>4,800</u>	<u>53</u>

4. Other incoming resources

	Unrestricted funds £	2021 Total £	2020 Total £
Other income	64	64	-
	<u>64</u>	<u>64</u>	<u>-</u>

5. Tangible fixed assets

	Land and buildings freehold £	Total £
Cost		
At 1 April 2020 and At 31 March 2021	<u>45,000</u>	<u>45,000</u>
Net book values		
At 31 March 2021	<u>45,000</u>	<u>45,000</u>
At 31 March 2020	<u>45,000</u>	<u>45,000</u>

Darul Uloom Moeenul Tham

**Notes to financial statements
for the year ended 31 March 2021**

6. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	900	600
	<u>900</u>	<u>600</u>

7. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	£
Fund balances at 31 March 2021 as represented by:		
Tangible fixed assets	45,000	45,000
Current assets	70,270	70,270
Current liabilities	(900)	(900)
	<u>114,370</u>	<u>114,370</u>

8. Unrestricted funds

	At 1 April 2020 £	Incoming resources £	Outgoing resources £	At 31 March 2021 £
Unrestricted Funds	<u>93,134</u>	<u>22,160</u>	<u>(924)</u>	<u>114,370</u>