

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
MAJLIS AL-FALAH TRUST (UK)**

Prestons & Jacksons Partnership LLP
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MAJLIS AL-FALAH TRUST (UK)

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FOR THE YEAR ENDED 31 MARCH 2024**

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MAJLIS AL-FALAH TRUST (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives are helping poor people throughout the world. Projects include providing emergency humanitarian assistance in the form of food distribution, housing shelter in the form of tents, water provision in drought ridden communities, educational grants and medical aid where needed.

Public Benefit

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year, we committed and dedicated ourselves to complete various overseas projects. The projects we supported included:

- Turkey earthquake -£139,500
- Food distribution - £134,600
- Qurbani - £8,000
- Mosque - £54,400
- Water wells - £3,000
- Educational grants -£12,000
- Housing - £2,200

FINANCIAL REVIEW

Reserves & Financial Performance

The Charity raised £456,711 (2023: £273,525) in income for this period and have distributed £382,064 (2023: £205,599) to worthy causes.

At the end of the year, the Trust has a reserves of £735,055 (2023: £660,408) to be carried forward, out of which £336,643 (2023: £236,826) were unrestricted reserves and £398,412 (2023: £423,582) were restricted.

The charity has sufficient reserves to cover expenses for more than six months. The Charity has minimized overheads and has sufficient general reserves to continue as a going concern.

The charity's main focus was centred on providing emergency humanitarian aid to victims of the Turkey earthquake and on supporting the poor and needy around the world by providing a large number of food distributions. We also created much needed water wells in areas where water is in short supply. In addition, educational and training support provided for children with disability and women needing work skills in order to provide for their families.

MAJLIS AL-FALAH TRUST (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FUTURE PLANS

The Trustees are confident that the Charity can continue functioning and meeting its charitable aims. However it is realised that funds collection by personal visits is becoming less sustainable and more modern methods are necessary. With this in mind the Charity's website is being brought up to standard to encourage more effective on-line communication and encourage higher on-line donations.

Food distribution and water well commissioning has taken place in Africa in the last couple of years. Contacts have been established with charities in Gambia, Kenya, Uganda, Tanzania and Sudan and the Trustees look forward to continue working in these areas in the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity governing document is a CIO foundation model constitution registered with Charity Commission on 15th March 2023.

The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation (CIO) as defined by Charities Act 2011.

The old Trust transferred all its assets and liabilities to the new CIO on 1st April 2023.

Recruitment and appointment of new trustees

The existing Trustees are responsible for the recruitment of new Trustees. In selecting new Trustees, we seek to identify people who are committed individuals whose views are aligned to the charity's vision in addition to being able to offer relevant skills and experience.

Potential Trustees are invited to attend Trustees' meetings to meet the Trustees and have an informal interview and are given more details about the charity's aims and activities and, if all agree, they are then proposed as new Trustees at the subsequent Trustees' meeting.

This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

Organisational structure

The charity Trustees are responsible for the general control and management of the charity. The Trustees meet regularly as a body and are responsible for the overall governance of Majlis Al-Falah Trust and to oversee the management and day to day running of the charity. One Trustee resigned for health reasons. Two new Trustees have been appointed to strengthen the Board and the charity now has a full complement of Trustees. A number of volunteers also are critical in helping the charity with administration and general support for which the Trustees are extremely grateful.

Induction and training of new trustees

Following appointment, the new Trustees are introduced to their new role and given copies of the governing document, a copy of the most recent, "The Essential Trustee' guidance booklet, and a guide to the policies and procedures adopted by our charity.

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 the public benefit.

This ensures that new Trustees are aware of the scope of their responsibilities under the Charities Act. Initially, new Trustees work with an existing trustee assisting on particular activities and projects run by the charity. After satisfactory feedback from existing Trustees, they are given the task of leading a particular activity or project, reporting progress at trustee's meetings.

MAJLIS AL-FALAH TRUST (UK)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1202336

Principal address
10 Dunbar Road
London
E7 9NQ

Trustees

Abdul Adam Patel (Chair)
Hanif Mohammed Sheth
Mahfuz Ahmed - Appointed 23rd April 2024
Vali Patel - Appointed 23rd April 2024
Ibrahim Adam Patel - Resigned 31st July 2023

Independent Examiner

Anwer Patel BA(Hons), BFP, FCA
Prestons & Jacksons Partnership LLP
364 - 368 Cranbrook Road
Ilford
Essex
IG2 6HY

Approved by order of the board of trustees on ..18/12/2024..... and signed on its behalf by:

Abdul Adam Patel

A. Patel.....
Trustee

HANIF SHETH



Mahfuz Ahmed

VALI Abdulrahman PATEL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MAJLIS AL-FALAH TRUST (UK)

Independent examiner's report to the trustees of Majlis Al-Falah Trust (UK)

I report to the charity trustees on my examination of the accounts of Majlis Al-Falah Trust (UK) (the Trust) for the year ended 31 March 2024.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

A. PATEL

Anwer Patel BA(Hons), BFP, FCA

Prestons & Jacksons Partnership LLP
364 - 368 Cranbrook Road
Ilford
Essex
IG2 6HY

Date:19/12/2024.....

MAJLIS AL-FALAH TRUST (UK)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations	2	128,199	327,959	456,158	273,341
Investment income	3	-	553	553	184
Total		128,199	328,512	456,711	273,525
EXPENDITURE ON					
Charitable activities					
Support cost		25,582	-	25,582	34,084
Charitable Activities		2,800	353,682	356,482	170,515
Total		28,382	353,682	382,064	204,599
NET INCOME/(EXPENDITURE)		99,817	(25,170)	74,647	68,926
RECONCILIATION OF FUNDS					
Total funds brought forward		236,826	423,582	660,408	591,482
TOTAL FUNDS CARRIED FORWARD		336,643	398,412	735,055	660,408

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

MAJLIS AL-FALAH TRUST (UK)

BALANCE SHEET 31 MARCH 2024

	Notes	31.3.24 £	31.3.23 £
FIXED ASSETS			
Investment property	8	332,000	332,000
CURRENT ASSETS			
Debtors	9	21,758	-
Cash at bank and in hand		384,097	331,008
		<u>405,855</u>	<u>331,008</u>
CREDITORS			
Amounts falling due within one year	10	(2,800)	(2,600)
NET CURRENT ASSETS		<u>403,055</u>	<u>328,408</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>735,055</u>	<u>660,408</u>
NET ASSETS		<u>735,055</u>	<u>660,408</u>
FUNDS	12		
Unrestricted funds		336,643	236,826
Restricted funds		398,412	423,582
TOTAL FUNDS		<u>735,055</u>	<u>660,408</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18/12/2024 and were signed on its behalf by:

A. Patel
Trustee

H. Seth
Trustee

M. Ahmed

Abdul Adam Patel
VALI Abdulullah PATEL

HANIF SHETH

MANIZ AHMED

The notes form part of these financial statements

MAJLIS AL-FALAH TRUST (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 Jan 2019 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention.

Statutory Information

Majlis Al Falah Trust (UK) is a charitable incorporated organisation (CIO) registered with Charity Commission in England and Wales. The registered office address can be found at the information page.

Going Concern

The Board is confident that they have sufficient funds to carry out all their charitable activities under the CIO for the next twelve months. As a result, the accounts have been prepared on a going concern basis.

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.

Donations are recognised once the Charity receives them.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Investment property

Investment property is shown at fair value. Any aggregate surplus or deficit arising from changes in fair value is transferred to a revaluation reserve.

MAJLIS AL-FALAH TRUST (UK)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

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. DONATIONS

	Unrestricted funds	Restricted funds	31.3.24 Total funds	31.3.23 Total funds
	£	£	£	£
Donations	92,058	327,959	420,017	241,292
Gift Aid	36,141	-	36,141	32,049
	<u>128,199</u>	<u>327,959</u>	<u>456,158</u>	<u>273,341</u>

3. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	31.3.24 Total funds	31.3.23 Total funds
	£	£	£	£
Deposit account interest	-	553	553	184
	<u>-</u>	<u>553</u>	<u>553</u>	<u>184</u>

4. GRANTS PAYABLE

	31.3.24	31.3.23
	£	£
Charitable Activities	<u>353,682</u>	<u>170,515</u>

MAJLIS AL-FALAH TRUST (UK)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

4. GRANTS PAYABLE - continued

The total grants paid to individuals during the year was as follows:

	31.3.24	31.3.23
	£	£
Mosques/ Community Centres Constructions	54,400	3,545
Rohinghya	-	6,000
Qurbani	8,000	8,140
Water Projects	3,000	9,000
Food Relief	134,600	66,430
Housing	2,200	-
Flood Relief	-	10,000
Educational Grants	12,000	-
Turkey Earthquake	139,482	61,400
Medical Aid	-	6,000
	<u>353,682</u>	<u>170,515</u>

5. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Support cost	1,133	265	23,830	25,228
Charitable Activities	-	-	2,800	2,800
	<u>1,133</u>	<u>265</u>	<u>26,630</u>	<u>28,028</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

Key Management Personnel

The trustees' consider themselves to be the Key Management Personnel

Trustees' expenses

	31.3.24	31.3.23
	£	£
Trustees' expenses	<u>354</u>	<u>256</u>

MAJLIS AL-FALAH TRUST (UK)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

7. INDEPENDENT EXAMINERS FEES

	31.3.2024	31.3.2023
	£	£
Independent Examiners Fees	<u>£2,800</u>	<u>£2,600</u>

8. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2023 and 31 March 2024	<u>332,000</u>
NET BOOK VALUE	
At 31 March 2024	<u>332,000</u>
At 31 March 2023	<u>332,000</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Other debtors	<u>21,758</u>	<u>-</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Accrued expenses	<u>2,800</u>	<u>2,600</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
Investments	-	332,000	332,000	332,000
Current assets	339,443	66,412	405,855	331,008
Current liabilities	<u>(2,800)</u>	<u>-</u>	<u>(2,800)</u>	<u>(2,600)</u>
	<u>336,643</u>	<u>398,412</u>	<u>735,055</u>	<u>660,408</u>

MAJLIS AL-FALAH TRUST (UK)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

12. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	236,826	99,817	336,643
Restricted funds			
Resticted Fund	423,582	(25,170)	398,412
TOTAL FUNDS	<u>660,408</u>	<u>74,647</u>	<u>735,055</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	128,199	(28,382)	99,817
Restricted funds			
Resticted Fund	328,512	(353,682)	(25,170)
TOTAL FUNDS	<u>456,711</u>	<u>(382,064)</u>	<u>74,647</u>

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	259,482	(22,656)	236,826
Restricted funds			
Resticted Fund	332,000	91,582	423,582
TOTAL FUNDS	<u>591,482</u>	<u>68,926</u>	<u>660,408</u>

MAJLIS AL-FALAH TRUST (UK)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,428	(34,084)	(22,656)
Restricted funds			
Resticted Fund	262,097	(170,515)	91,582
TOTAL FUNDS	<u>273,525</u>	<u>(204,599)</u>	<u>68,926</u>

Restricted Funds as at 31st March 2024

	31.3.2024 (£)	31.3.2023 (£)
Investment Property	332,000	332,000
Zakaat	66,412	91,582
Total	<u>398,412</u>	<u>423,582</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

14. CHANGE IN LEGAL STRUCTURE

As outlined from paragraph 27.14 of the SORP, Majlis Al Falah Trust (previously registered under charity number 1135864), has registered itself as a Charitable Incorporated Organisation (CIO) under a new charity number 1202336 on the 15th March 2023. The entity is now known as Majils Al Falah Trust (UK) which started trading as from 1st Apr 2023. The charitable objectives remain unchanged and all assets and liabilities were taken over by the new trust.

The current year's figure represent the merged figures for the year ended 31st March 2024. The comparative figures relate to the old charity.

MAJLIS AL-FALAH TRUST (UK)

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations		
Donations	420,017	241,292
Gift Aid	36,141	32,049
	<u>456,158</u>	<u>273,341</u>
Investment income		
Deposit account interest	553	184
	<u>553</u>	<u>184</u>
Total incoming resources	<u>456,711</u>	<u>273,525</u>
EXPENDITURE		
Charitable activities		
Trustees' expenses	354	256
Donations Paid	353,682	170,515
	<u>354,036</u>	<u>170,771</u>
Support costs		
Management		
Insurance	840	703
Advertising	293	-
Travelling	-	1,383
	<u>1,133</u>	<u>2,086</u>
Finance		
Bank charges	265	544
Governance costs		
Postage and stationery	1,395	466
Independent Examiner Fees	2,800	2,450
Website	5,255	3,315
Professional Fees	5,250	23,752
AGM and Event Costs	11,930	1,215
	<u>26,630</u>	<u>31,198</u>
Total resources expended	<u>382,064</u>	<u>204,599</u>
Net income	<u>74,647</u>	<u>68,926</u>

This page does not form part of the statutory financial statements