

IDARA-E-JAAFERIYA

England & Wales · Charity number 260968

Details

Status Registered

Legal form Other

Registered 1970-04-24

Register [View on the Charity Commission register](#)

Contact

Address 18 Church Lane
London
SW17 9PP

Phone 020 8672 5373

Email info@idara-e-jaaferiya.org.uk

Website www.idara-e-jaaferiya.org.uk

Activities

Objects: THE PROMOTION AND MAINTENANCE OF THE DOCTRINES OF ISLAM AND TO ESTABLISH AND MAINTAIN A CHARITY ORGANISATION BASED ON FIQH-E-JAFFERIYA.

Activities: The Charity was established in 1965 (registered since 1970). Charity regularly arranges lectures from scholars invited from various part of the world on history, character building, educational and other topics of interest in English and urdu languages. Provides Sunday School activities for children. Provides help with various cultural related activities. Support Funeral related activities.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Religious Activities, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£239,933	£258,341	-	-
2023-12-31	£233,815	£300,956	-	-
2022-12-31	£249,079	£309,578	-	-
2021-12-31	£218,607	£200,512	-	-
2020-12-31	£189,973	£181,288	-	-

Trustees

Name	Role	Appointed
Arham Haidri	Chair	2016-09-01
Alamdar Hussain		2025-11-16
EHSAN RAZA		2013-12-24
Musayab Ali Jafri		2025-11-16
Nadeem Naqvi		2022-06-05
SAJJAD HUSSAIN		2025-11-16
SIKANDER MIRZA		2014-01-18
SYED HAMID RAZA		2025-11-16
Syed Muhammad Salman		2025-11-16
Syed Muhammad Yasir		2025-11-16
Syed Raza Ali Shah-Zaidi		2024-05-19
Zia Abbas Zaidi		2025-11-16

Accounts

REGISTERED CHARITY NUMBER: 260968

**Trustees' Report and
Unaudited Financial Statements
for the Year Ended 31st December 2024
for
Idara-e-Jaaferiya**

Naail & Co
Chartered Certified Accountants
69 Lambeth Walk
London
SE11 6DX

Idara-e-Jaaferiya

**Contents of the Financial Statements
for the Year Ended 31st December 2024**

	Page
Trustees' Report	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 13
Detailed Statement of Financial Activities	14 to 15

Idara-e-Jaaferiya
Trustees' Report
for the Year Ended 31st December 2024

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

Trustees' sincere thanks for your ongoing support.

During the year, Idara continued with regular lectures activities. The lectures covered a wide range of topics focusing on Character Building, Islamic History, Community development etc. The lectures were in English and Urdu. We had invited some renowned Scholars and Noha reciters to the centre to deliver lectures during Ramazan, Muharram and Safar Months. The Idara Ashura Jaloos was an enormous success.

The daily prayers program, the weekly Thursday and Friday program continue on regular basis.

Our focus continues to be on education apart from regular religious activities. School move to a school premises from Idara has been very successful. The school has been running successfully. The current student population is about 100 plus and keeps increasing. Your support for this project is appreciated. Many Thanks to all the Volunteer teachers for their support. Without their support it would not have been possible to run the school every Saturday.

We continue with the daily Quran Classes. This is one to one Quran teaching to the students, face to face or online. There are 40 plus students in daily Quran classes. The Quran classes are held Monday to Thursday. There are four teachers conducting these classes. 2 London base and 2 online from Pakistan.

Charity Commission started an investigation inquiry in the affairs of the Charity on concerned raised by some community members. The inquiry is ongoing in various operational and governance aspect. Trustees are fully co-operating with the Commission. Charity is working on actions plan as suggested by the Commission. A full report will be issued in due course.

2 receipt books (801 to 1000) went missing from the office. The matter has been reported to the Commission and to the Police. The investigation is currently on going.

Trustees' sincere thanks for your support. Please continue your support by donating funds for running of Idara. Without your support it would not be possible to conduct all the activities.

Thanks, and Regards
Mohammad Raza, President, Idara-e-Jaaferiya Executive Committee
president@idara-e-jaaferiya.org.uk

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Idara-e-Jaaferiya

**Trustees' Report
for the Year Ended 31st December 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

260968

Principal address

18 Church Lane
London
SW17 9PP

Trustees

Mr M Raza
Mr A H A Syed
Mr S A Jafri
Mr N Naqvi
Dr S H Ali
Mr S T M Jafri (resigned 19/5/2024)
Mr A Haidri
Mr S Mirza
Mr E Raza
Mr A Ali (resigned 16/9/2025)
Mr S R A S Zaidi (appointed 19/5/2024)
Mr S T Hassan

Independent Examiner

Syed H Murtaza FCCA, MCMI
Naail & Co
Chartered Certified Accountants
69 Lambeth Walk
London
SE11 6DX

Approved by order of the board of trustees on and signed on its behalf by:

Mohammed Raza

[Mohammed Raza \(Oct 17, 2025 16:47:25 GMT+1\)](#)

Mr M Raza - Chair

**Independent Examiner's Report to the Trustees of
Idara-e-Jaaferiya**

Independent examiner's report to the trustees of Idara-e-Jaaferiya

I report to the charity trustees on my examination of the accounts of Idara-e-Jaaferiya (the Trust) for the year ended 31st December 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

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.

Syed H Murtaza

Syed H Murtaza (Oct 17, 2025 17:04:49 GMT+1)

Syed H Murtaza FCCA, MCMI

Naail & Co
Chartered Certified Accountants
69 Lambeth Walk
London
SE11 6DX

Date:

Idara-e-Jaaferiya

**Statement of Financial Activities
for the Year Ended 31st December 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		217,008	21,269	238,277	231,936
Other income		<u>1,656</u>	<u>-</u>	<u>1,656</u>	<u>1,879</u>
Total		<u>218,664</u>	<u>21,269</u>	<u>239,933</u>	<u>233,815</u>
EXPENDITURE ON					
Raising funds	2	<u>240,063</u>	<u>18,178</u>	<u>258,241</u>	<u>300,956</u>
Net gains on investments		<u>-</u>	<u>-</u>	<u>-</u>	<u>489,329</u>
NET INCOME/(EXPENDITURE)		<u>(21,399)</u>	<u>3,091</u>	<u>(18,308)</u>	<u>422,188</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>5,191,819</u>	<u>-</u>	<u>5,191,819</u>	<u>4,769,631</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>5,170,420</u></u>	<u><u>3,091</u></u>	<u><u>5,173,511</u></u>	<u><u>5,191,819</u></u>

The notes form part of these financial statements

Idara-e-Jaaferiya

**Statement of Financial Position
31st December 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	5	4,546,349	-	4,546,349	4,559,716
Investment property	6	<u>658,000</u>	<u>-</u>	<u>658,000</u>	<u>658,000</u>
		5,204,349	-	5,204,349	5,217,716
CURRENT ASSETS					
Debtors	7	1,172	-	1,172	1,196
Cash at bank and in hand		<u>37,528</u>	<u>3,552</u>	<u>41,080</u>	<u>35,037</u>
		38,700	3,552	42,252	36,233
CREDITORS					
Amounts falling due within one year	8	(36,629)	(461)	(37,090)	(26,130)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>2,071</u>	<u>3,091</u>	<u>5,162</u>	<u>10,103</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		5,206,420	3,091	5,209,511	5,227,819
CREDITORS					
Amounts falling due after more than one year	9	(36,000)	-	(36,000)	(36,000)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET ASSETS		<u>5,170,420</u>	<u>3,091</u>	<u>5,173,511</u>	<u>5,191,819</u>
FUNDS					
Unrestricted funds	12			5,170,420	5,191,819
Restricted funds				<u>3,091</u>	<u>-</u>
TOTAL FUNDS				<u>5,173,511</u>	<u>5,191,819</u>

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

Mohammed Raza

Mohammed Raza (Oct 17, 2025 16:47:25 GMT+1)

Mr M Raza - Chair

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31st December 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, as modified by the revaluation of certain assets.

Income

All income is recognized 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.

Freehold property	- 2% on cost
Plant and machinery	- 18% on reducing balance
Fixtures and fittings	- 18% on reducing balance
Motor vehicles	- 18% on reducing balance

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

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.

Idara-e-Jaaferiya

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Support costs	<u>3,000</u>	<u>3,000</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2024 nor for the year ended 31st December 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	231,936
Other income	<u>1,879</u>
Total	<u>233,815</u>
 EXPENDITURE ON	
Raising funds	<u>300,956</u>
 Net gains on investments	489,329

Idara-e-Jaaferiya

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
NET INCOME	422,188
RECONCILIATION OF FUNDS	
Total funds brought forward	4,769,631
TOTAL FUNDS CARRIED FORWARD	<u><u>5,191,819</u></u>

5. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST OR VALUATION					
At 1st January 2024 and 31st December 2024	<u>4,718,000</u>	<u>128,561</u>	<u>13,704</u>	<u>24,119</u>	<u>4,884,384</u>
DEPRECIATION					
At 1st January 2024	183,681	123,353	9,733	7,901	324,668
Charge for year	<u>8,795</u>	<u>938</u>	<u>715</u>	<u>2,919</u>	<u>13,367</u>
At 31st December 2024	<u>192,476</u>	<u>124,291</u>	<u>10,448</u>	<u>10,820</u>	<u>338,035</u>
NET BOOK VALUE					
At 31st December 2024	<u><u>4,525,524</u></u>	<u><u>4,270</u></u>	<u><u>3,256</u></u>	<u><u>13,299</u></u>	<u><u>4,546,349</u></u>
At 31st December 2023	<u><u>4,534,319</u></u>	<u><u>5,208</u></u>	<u><u>3,971</u></u>	<u><u>16,218</u></u>	<u><u>4,559,716</u></u>

Cost or valuation at 31st December 2024 is represented by:

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
Valuation in 2024	<u><u>4,718,000</u></u>	<u><u>128,561</u></u>	<u><u>13,704</u></u>	<u><u>24,119</u></u>	<u><u>4,884,384</u></u>

Freehold property was valued on fair value basis on 31st May 2019 by Chartered Surveyors.

Idara-e-Jaaferiya

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

6. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1st January 2024	
and 31st December 2024	<u>658,000</u>
NET BOOK VALUE	
At 31st December 2024	<u>658,000</u>
At 31st December 2023	<u>658,000</u>
Fair value at 31st December 2024 is represented by:	
Valuation in 2024	<u>£ 658,000</u>

If it had not been revalued it would have been included at the following historical cost:

	2024	2023
	£	£
Cost	<u>137,900</u>	<u>137,900</u>
Aggregate depreciation	<u>(31,717)</u>	<u>(30,338)</u>

Investment property was valued on fair value basis on 31st December 2024 by the trustees.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	-	696
Prepayments	<u>1,172</u>	<u>500</u>
	<u>1,172</u>	<u>1,196</u>

Idara-e-Jaaferiya

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Restricted funds	461	-
Hire purchase (see note 11)	-	4,354
Trade creditors	3,434	200
Taxation and social security	268	1,116
Other creditors	<u>32,927</u>	<u>20,460</u>
	<u>37,090</u>	<u>26,130</u>

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Other creditors (see note 10)	<u>36,000</u>	<u>36,000</u>

10. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Qarz-e-Hasna	36,000	36,000

11. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	2024	2023
	£	£
Net obligations repayable:		
Within one year	<u>-</u>	<u>4,354</u>

Idara-e-Jaaferiya

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

12. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	5,191,819	(21,399)	5,170,420
Restricted funds			
Khums	-	2,630	2,630
Fitra	-	(461)	(461)
Special Projects	-	922	922
	<u>-</u>	<u>3,091</u>	<u>3,091</u>
TOTAL FUNDS	<u><u>5,191,819</u></u>	<u><u>(18,308)</u></u>	<u><u>5,173,511</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	218,664	(240,063)	(21,399)
Restricted funds			
Khums	12,692	(10,062)	2,630
Fitra	4,782	(5,243)	(461)
Special Projects	3,795	(2,873)	922
	<u>21,269</u>	<u>(18,178)</u>	<u>3,091</u>
TOTAL FUNDS	<u><u>239,933</u></u>	<u><u>(258,241)</u></u>	<u><u>(18,308)</u></u>

Idara-e-Jaaferiya

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	4,769,631	422,188	5,191,819
TOTAL FUNDS	<u>4,769,631</u>	<u>422,188</u>	<u>5,191,819</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	233,815	(300,956)	489,329	422,188
TOTAL FUNDS	<u>233,815</u>	<u>(300,956)</u>	<u>489,329</u>	<u>422,188</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	4,769,631	400,789	5,170,420
Restricted funds			
Khums	-	2,630	2,630
Fitra	-	(461)	(461)
Special Projects	-	922	922
	-	3,091	3,091
TOTAL FUNDS	<u>4,769,631</u>	<u>403,880</u>	<u>5,173,511</u>

Idara-e-Jaaferiya

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	452,479	(541,019)	489,329	400,789
Restricted funds				
Khums	12,692	(10,062)	-	2,630
Fitra	4,782	(5,243)	-	(461)
Special Projects	3,795	(2,873)	-	922
	<u>21,269</u>	<u>(18,178)</u>	<u>-</u>	<u>3,091</u>
TOTAL FUNDS	<u>473,748</u>	<u>(559,197)</u>	<u>489,329</u>	<u>403,880</u>

13. RELATED PARTY DISCLOSURES

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

Idara-e-Jaaferiya

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	63,725	79,994
Khums income	12,692	8,292
Hall collections & events	27,843	42,280
Sponsorship (Ramzan, Muharram)	62,799	46,219
Member's subscription	6,940	7,105
Educational fund	19,573	13,633
Shop income	600	653
Funeral services	16,325	18,260
Rent receivable	<u>27,780</u>	<u>15,500</u>
	238,277	231,936
Other income		
Employment allowance	<u>1,656</u>	<u>1,879</u>
Total incoming resources	239,933	233,815
EXPENDITURE		
Other trading activities		
Resident Alim	36,196	36,455
Employer's NI contributions	1,656	1,879
Employer's pension	906	906
Rates and water	2,096	3,305
Insurance	5,076	4,728
Light and heat	31,691	33,199
Cleaning	6,149	5,891
Repairs and maintenance	5,141	50,430
Khums	10,062	-
Fitra	5,243	4,300
Sadqa paid	-	4,990
Visiting speakers	25,050	22,350
Funeral services	3,481	6,448
School expenses	20,017	13,425
Printing, postage & stationery	166	2,044
Travelling & entertainment	5,058	9,440
Carried forward	157,988	199,790

This page does not form part of the statutory financial statements

Idara-e-Jaaferiya

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2024**

	2024 £	2023 £
Other trading activities		
Brought forward	157,988	199,790
Sundry	1,616	-
Bank charges	1,424	1,726
Muharram expenses	9,679	7,491
Pakistan ramzan & ration	2,873	3,395
Computer & software	1,966	-
Interest paid	358	-
Freehold property	8,795	8,795
Plant and machinery	938	1,143
Fixtures and fittings	715	872
Motor vehicles	2,919	3,560
Groceries, refreshments & niaz	<u>65,970</u>	<u>71,184</u>
	255,241	297,956
Support costs		
Governance costs		
Independent examiner's fee	<u>3,000</u>	<u>3,000</u>
Total resources expended	<u>258,241</u>	<u>300,956</u>
Net expenditure	<u>(18,308)</u>	<u>(67,141)</u>

This page does not form part of the statutory financial statements

Accounts

**Trustees' Report and
Unaudited Financial Statements
for the Year Ended 31st December 2023
for
Idara-e-Jaaferiya**

Naail & Co
Chartered Certified Accountants
69 Lambeth Walk
London
SE11 6DX

**Contents of the Financial Statements
for the Year Ended 31st December 2023**

	Page
Trustees' Report	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6 to 7
Notes to the Financial Statements	8 to 15
Detailed Statement of Financial Activities	16 to 17

Idara-e-Jaaferiya
Trustees' Report
for the Year Ended 31st December 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2023. 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).

Trustees' sincere thanks for your ongoing support.

During the year, Idara continued with regular lectures activities. The lectures covered a wide range of topics focusing on Character Building, Islamic History, Community development etc. The lectures were in English and Urdu. We had invited some renowned Scholars and Noha reciters to the centre to deliver lectures during Ramazan, Muharram and Safar Months. The Idara Ashura Jaloos was an enormous success

The daily prayers program, the weekly Thursday and Friday program continues on regular basis.

Our focus continues to be on Education. Location of Saturday Jaaferiya School was moved from Idara premises to Proper school setting. A nearby school rooms has been rented for every Saturday. The rent is £300 per Saturday. The change has been a remarkable success. It has improved the environment, working of the school and helped the progress. The current student population is about 100 and keeps increasing. Your support for this project is appreciated.

We continue with the daily Quran Classes. This is one to one Quran teaching to the students, face to face or online. There are 40+ students in daily Quran classes. The Quran classes are held Monday to Thursday. There four teachers conducting these classes. 2 London base and 2 online from Pakistan.

Thank you once again for continuous support financially, morally and physically. This has been a major source of encouragement for the Management Team to deliver all the activities to the people.

Please continue your support by donating funds for running of Idara. Without your support it would not be possible to conduct the activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

260968

Registered office

18 Church Lane
London
SW17 9PP

Idara-e-Jaaferiya
Trustees' Report
for the Year Ended 31st December 2023

Trustees

Mr M Raza
Mr A H A Syed (appointed 20/4/2023)
Mr S A Jafri (appointed 20/4/2023)
Mr N Naqvi
Mr S H Ali
Mr A Haidri
Mr S Mirza
Mr E Raza
Mr A Ali (appointed 20/4/2023)
Mr S R A S Zaidi (appointed 19/5/2024)
Mr S T Hassan (appointed 17/4/2023)

Independent Examiner

Syed H Murtaza FCCA, MCMI
Naail & Co
Chartered Certified Accountants
69 Lambeth Walk
London
SE11 6DX

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Idara-e-Jaaferiya for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Idara-e-Jaaferiya

**Trustees' Report
for the Year Ended 31st December 2023**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on and signed on its behalf by:


Mohammed Raza (Oct 30, 2024 23:20 GMT+5)

Mr M Raza - Trustee

**Independent Examiner's Report to the Trustees of
Idara-e-Jaaferiya**

Independent examiner's report to the trustees of Idara-e-Jaaferiya ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.


[Syed H Murtaza \(Oct 31, 2024 10:31 GMT\)](#)

Syed H Murtaza FCCA, MCMI

Naail & Co
Chartered Certified Accountants
69 Lambeth Walk
London
SE11 6DX

Date:

Idara-e-Jaaferiya

**Statement of Financial Activities
for the Year Ended 31st December 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		231,936	249,079
Other income		<u>1,879</u>	<u>-</u>
Total		<u>233,815</u>	<u>249,079</u>
 EXPENDITURE ON			
Raising funds	2	<u>300,956</u>	<u>309,578</u>
Gain on revaluation	7	<u>489,329</u>	<u>-</u>
NET INCOME/(EXPENDITURE)		422,188	(60,499)
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>4,769,631</u>	<u>4,830,130</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>5,191,819</u></u>	<u><u>4,769,631</u></u>

The notes form part of these financial statements

Idara-e-Jaaferiya

**Statement of Financial Position
31st December 2023**

		2023 Unrestricted fund £	2022 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	6	4,559,716	4,708,907
Investment property	7	<u>658,000</u>	<u>-</u>
		5,217,716	4,708,907
CURRENT ASSETS			
Debtors	8	1,196	1,800
Cash at bank and in hand		<u>35,037</u>	<u>136,349</u>
		36,233	138,149
CREDITORS			
Amounts falling due within one year	9	(26,130)	(32,370)
		<u>10,103</u>	<u>105,779</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		5,227,819	4,814,686
CREDITORS			
Amounts falling due after more than one year	10	(36,000)	(45,055)
		<u>5,191,819</u>	<u>4,769,631</u>
NET ASSETS			
FUNDS	13		
Unrestricted funds		<u>5,191,819</u>	<u>4,769,631</u>
TOTAL FUNDS		<u>5,191,819</u>	<u>4,769,631</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2023 in accordance with Section 476 of the Companies Act 2006.

Idara-e-Jaaferiya

Statement of Financial Position - continued
31st December 2023

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

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


Mohammed Raza (Oct 30, 2024 23:20 GMT+5)

Mr M Raza - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31st December 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income

All income is recognized 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.

Freehold property	- 2% on cost
Plant and machinery	- 18% on reducing balance
Fixtures and fittings	- 18% on reducing balance
Motor vehicles	- 18% on reducing balance

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation

The charity is exempt from corporation 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.

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Support costs	<u>3,000</u>	<u>-</u>

3. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	14,370	17,675
Hire of plant and machinery	33,199	24,566
Other operating leases	<u>5,891</u>	<u>6,145</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2023 nor for the year ended 31st December 2022.

Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>249,079</u>
EXPENDITURE ON	
Raising funds	<u>309,578</u>
NET INCOME/(EXPENDITURE)	(60,499)
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>4,830,130</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>4,769,631</u></u>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST OR VALUATION					
At 1st January 2023	4,855,900	128,561	10,625	24,119	5,019,205
Additions	-	-	3,079	-	3,079
Reclassification	<u>(137,900)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(137,900)</u>
At 31st December 2023	<u>4,718,000</u>	<u>128,561</u>	<u>13,704</u>	<u>24,119</u>	<u>4,884,384</u>
DEPRECIATION					
At 1st January 2023	174,886	122,210	8,861	4,341	310,298
Charge for year	<u>8,795</u>	<u>1,143</u>	<u>872</u>	<u>3,560</u>	<u>14,370</u>
At 31st December 2023	<u>183,681</u>	<u>123,353</u>	<u>9,733</u>	<u>7,901</u>	<u>324,668</u>
NET BOOK VALUE					
At 31st December 2023	<u>4,534,319</u>	<u>5,208</u>	<u>3,971</u>	<u>16,218</u>	<u>4,559,716</u>
At 31st December 2022	<u>4,681,014</u>	<u>6,351</u>	<u>1,764</u>	<u>19,778</u>	<u>4,708,907</u>

Idara-e-Jaaferiya

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

6. TANGIBLE FIXED ASSETS - continued

Cost or valuation at 31st December 2023 is represented by:

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
Valuation in 2023	<u>4,718,000</u>	<u>128,561</u>	<u>13,704</u>	<u>24,119</u>	<u>4,884,384</u>

Freehold property was valued on fair value basis on 31st May 2019 by Chartered Surveyors.

Asset shown under freehold property has now been correctly reclassified under investment property.

7. INVESTMENT PROPERTY

	£
FAIR VALUE	
Additions	30,771
Revaluation	489,329
Reclassification	<u>137,900</u>
At 31st December 2023	<u>658,000</u>
NET BOOK VALUE	
At 31st December 2023	<u>658,000</u>
At 31st December 2022	<u>-</u>

Asset shown under freehold property has now been correctly reclassified under investment property.

Fair value at 31st December 2023 is represented by:

	£
Valuation in 2023	<u>658,000</u>

If it had not been revalued would have been included at the following historical cost:

	2023 £	2022 £
Cost	<u>137,900</u>	<u>-</u>
Aggregate depreciation	<u>(30,338)</u>	<u>-</u>

Investment property was valued on fair value basis on 31st March 2023 by the trustees.

Idara-e-Jaaferiya

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	696	-
Prepayments	<u>500</u>	<u>1,800</u>
	<u>1,196</u>	<u>1,800</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Hire purchase (see note 12)	4,354	-
Trade creditors	200	1
Social security and other taxes	511	888
Pension	605	302
Other creditors	379	4,537
Net wages	3,262	5,241
Accrued expenses	<u>16,819</u>	<u>21,401</u>
	<u>26,130</u>	<u>32,370</u>

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Other loans (see note 11)	36,000	36,000
Hire purchase (see note 12)	<u>-</u>	<u>9,055</u>
	<u>36,000</u>	<u>45,055</u>

11. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due in more than five years:		
Repayable by instalments:		
Qarz-e-Hasna	36,000	36,000

Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**12. LEASING AGREEMENTS**

Minimum lease payments under hire purchase fall due as follows:

	2023 £	2022 £
Net obligations repayable:		
Within one year	4,354	-
Between one and five years	<u>-</u>	<u>9,055</u>
	<u>4,354</u>	<u>9,055</u>

13. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	4,769,631	422,188	5,191,819
	<u>4,769,631</u>	<u>422,188</u>	<u>5,191,819</u>
TOTAL FUNDS	<u>4,769,631</u>	<u>422,188</u>	<u>5,191,819</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	233,815	(300,956)	489,329	422,188
	<u>233,815</u>	<u>(300,956)</u>	<u>489,329</u>	<u>422,188</u>
TOTAL FUNDS	<u>233,815</u>	<u>(300,956)</u>	<u>489,329</u>	<u>422,188</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	4,830,130	(60,499)	4,769,631
	<u>4,830,130</u>	<u>(60,499)</u>	<u>4,769,631</u>
TOTAL FUNDS	<u>4,830,130</u>	<u>(60,499)</u>	<u>4,769,631</u>

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

13. 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	249,079	(309,578)	(60,499)
TOTAL FUNDS	<u>249,079</u>	<u>(309,578)</u>	<u>(60,499)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	4,830,130	361,689	5,191,819
TOTAL FUNDS	<u>4,830,130</u>	<u>361,689</u>	<u>5,191,819</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	482,894	(610,534)	489,329	361,689
TOTAL FUNDS	<u>482,894</u>	<u>(610,534)</u>	<u>489,329</u>	<u>361,689</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2023.

Idara-e-Jaaferiya

Detailed Statement of Financial Activities for the Year Ended 31st December 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	79,994	78,035
Khums income	8,292	21,538
Hall collections & events	42,280	33,103
Sponsorship (Ramzan, Muharram)	46,219	57,039
Member's subscription	7,105	8,098
Sunday school	13,633	8,689
Shop income	653	1,037
Funeral services	18,260	22,930
Rent receivable	15,500	18,610
	<u>231,936</u>	<u>249,079</u>
Other income		
Employment allowance	<u>1,879</u>	<u>-</u>
Total incoming resources	233,815	249,079
EXPENDITURE		
Other trading activities		
Resident Alim & Sunday school	36,455	35,962
Employer's NI contributions	1,879	2,126
Employer's pension	906	906
Rates and water	3,305	1,856
Insurance	4,728	6,442
Light and heat	33,199	24,566
Cleaning	5,891	6,145
Repairs and maintenance	50,430	18,480
Khums paid	-	11,529
Fitra	4,300	3,369
Sadqa paid	4,990	25,328
Visiting speakers	22,350	31,070
Funeral services	6,448	16,110
School expenses	13,425	8,881
Printing, postage & stationery	2,044	1,674
Travelling & entertainment	9,440	19,858
Sundry	-	1,846
Bank charges	1,726	1,893
Muharram expenses	7,491	-
Pakistan ramzan & ration	3,395	-
Carried forward	<u>212,402</u>	<u>218,041</u>

This page does not form part of the statutory financial statements

Idara-e-Jaaferiya

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2023**

	2023 £	2022 £
Other trading activities		
Brought forward	212,402	218,041
Depreciation of tangible fixed assets	14,370	17,676
Groceries, refreshments & niaz	<u>71,184</u>	<u>70,861</u>
	297,956	306,578
Support costs		
Governance costs		
Independent examiner's fee	<u>3,000</u>	<u>3,000</u>
Total resources expended	<u>300,956</u>	<u>309,578</u>
Net expenditure	<u>(67,141)</u>	<u>(60,499)</u>

This page does not form part of the statutory financial statements

Idara-e-Jaaferiya

Final Audit Report

2024-10-31

Created:	2024-10-30
By:	Naail & Co (info@naailandco.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAADmIQ7yvuGDt_EST_NdZ-TwWxB5TLcjkL

"Idara-e-Jaaferiya" History

-  Document created by Naail & Co (info@naailandco.com)
2024-10-30 - 11:11:42 AM GMT- IP address: 51.52.201.93
-  Document emailed to president@idara-e-jaaferiya.org.uk for signature
2024-10-30 - 11:13:34 AM GMT
-  Document emailed to syed@naailandco.com for signature
2024-10-30 - 11:13:34 AM GMT
-  Email viewed by syed@naailandco.com
2024-10-30 - 11:29:34 AM GMT- IP address: 104.28.40.147
-  Email viewed by president@idara-e-jaaferiya.org.uk
2024-10-30 - 6:11:41 PM GMT- IP address: 86.161.39.177
-  Signer president@idara-e-jaaferiya.org.uk entered name at signing as Mohammed raza
2024-10-30 - 6:20:04 PM GMT- IP address: 86.5.54.72
-  Document e-signed by Mohammed raza (president@idara-e-jaaferiya.org.uk)
Signature Date: 2024-10-30 - 6:20:06 PM GMT - Time Source: server- IP address: 86.5.54.72
-  Signer syed@naailandco.com entered name at signing as Syed H Murtaza
2024-10-31 - 10:31:23 AM GMT- IP address: 51.52.201.93
-  Document e-signed by Syed H Murtaza (syed@naailandco.com)
Signature Date: 2024-10-31 - 10:31:25 AM GMT - Time Source: server- IP address: 51.52.201.93
-  Agreement completed.
2024-10-31 - 10:31:25 AM GMT

Accounts

REGISTERED CHARITY NUMBER: 260968

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st December 2022
for
Idara e-Jaaferiya**

Naail & Co
Chartered Certified Accountants
69 Lambeth Walk
London
SE11 6DX

Idara-e-Jaaferiya

**Contents of the Financial Statements
for the Year Ended 31st December 2022**

	Page
Trustees' Report	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Statement of Financial Position	5 to 6
Notes to the Financial Statements	7 to 14
Detailed Statement of Financial Statements	15 to 16

Idara-e-Jaaferiya
Trustees' Report
for the Year Ended 31st December 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2022. 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).

2022 was first year after covid restrictions were removed.

During the year, Idara continued with regular lectures activities. The lectures covered a wide range of topics focusing on Character Building, Islamic History, Community development etc. The lectures were in English and Urdu.

The daily prayers program, the weekly Thursday and Friday program continues on regular basis. Our focus continues to be on Education. Regular daily Quran classes were held on online and on face to face basis. There are 40+ students in daily Quran classes. The Quran classes are held 4 times a week- Monday to Thursday. The weekly school day is Saturday. Saturday school is back to normal and during 2022 this was held in Idara on regular basis. The number of students is continuous increasing. Currently there are 80 students enrolled in Saturday school. Idara management is thankful to all the volunteers who helped the running of the school.

Charity raised funds for Pakistan floods. Charity remitted about £25k (including sadqa) that was used to support the flood activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

260968

Registered office

18 Church Lane
London
SW17 9PP

Idara-e-Jaaferiya
Trustees' Report
for the Year Ended 31st December 2022

Trustees

Mr M Raza
Mr A H A Syed (appointed 20/4/2023)
Mr S A Jafri (appointed 20/4/2023)
Mr N Naqvi (appointed 5/6/2022)
Mr S H Ali
Mr S T M Jafri
Mr A Haidri
Mr S Mirza
Mr A Raza
Mr A Ali (appointed 20/4/2023)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Idara-e-Jaaferiya for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on.....and signed on its behalf by:


Mohammad Raza (Oct 29, 2023 19:51 GMT)
.....
Mr M Raza - Trustee

Idara-e-Jaaferiya

**Independent Examiner's Trustees Report
for the Year Ended 31st December 2022**

Independent examiner's report to the trustees of Idara-e-Jaaferiya ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Independent Examiner

Syed H Murtaza FCCA, MCMI
Naail & Co
Chartered Certified Accountants
69 Lambeth Walk
London
SE11 6DX


Syed H Murtaza (Oct 30, 2023 01:29 GMT+5)
.....

Idara-e-Jaaferiya

**Statement of Financial Activities
for the Year Ended 31st December 2022**

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		<u>249,079</u>	<u>218,607</u>
EXPENDITURE ON			
Raising funds	2	309,578	195,629
Other		<u>-</u>	<u>4,816</u>
Total		<u>309,578</u>	<u>200,445</u>
NET INCOME/(EXPENDITURE)		(60,499)	18,162
RECONCILIATION OF FUNDS			
Total funds brought forward		4,830,130	4,811,968
TOTAL FUNDS CARRIED FORWARD		<u>4,769,631</u>	<u>4,830,130</u>

The notes form part of these financial statements

Idara-e-Jaaferiya

**Statement of Financial Position
31st December 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	6	4,708,907	4,702,463
CURRENT ASSETS			
Debtors	7	1,800	-
Cash at bank and in hand		<u>136,349</u>	<u>172,034</u>
		138,149	172,034
CREDITORS			
Amounts falling due within one year	8	(32,370)	(8,367)
		<u>105,779</u>	<u>163,667</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		4,814,686	4,866,130
CREDITORS			
Amounts falling due after more than one year	9	(45,055)	(36,000)
		<u>4,769,631</u>	<u>4,830,130</u>
NET ASSETS			
FUNDS	12		
Unrestricted funds		<u>4,769,631</u>	<u>4,830,130</u>
TOTAL FUNDS		<u>4,769,631</u>	<u>4,830,130</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2022 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

Idara-e-Jaaferiya

Statement of Financial Position - continued
31st December 2022

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

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


Mohammad Raza (Oct 29, 2023 19:51 GMT)

Mr M Raza - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31st December 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

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.

Freehold property	- 2% on cost
Plant and machinery	- 18% on reducing balance
Fixtures and fittings	- 18% on reducing balance
Motor vehicles	- 18% on reducing balance

Taxation

The charity is exempt from corporation 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.

Hire purchase and leasing commitments

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

Idara-e-Jaafariya

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. RAISING FUNDS

Investment management costs

	2022	2021
	£	£
Staff costs	22,858	6,556
Bank charges	1,893	1,067
Sundry	<u>1,846</u>	<u>170</u>
	<u>26,597</u>	<u>7,793</u>

3. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	17,675	13,725
Hire of plant and machinery	26,459	10,200
Other operating leases	<u>7,991</u>	<u>7,059</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

Idara-e-Jaaferiya

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>218,607</u>
EXPENDITURE ON	
Raising funds	195,629
Other	<u>4,816</u>
Total	<u>200,445</u>
NET INCOME	18,162
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>4,811,968</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>4,830,130</u></u>

Idara-e-Jaaferiya

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST OR VALUATION					
At 1st January 2022	577,636	128,561	10,625	-	716,822
Additions	-	-	-	24,119	24,119
Revaluations	<u>4,278,264</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,278,264</u>
At 31st December 2022	<u>4,855,900</u>	<u>128,561</u>	<u>10,625</u>	<u>24,119</u>	<u>5,019,205</u>
DEPRECIATION					
At 1st January 2022	163,334	120,815	8,474	-	292,623
Charge for year	<u>11,552</u>	<u>1,395</u>	<u>387</u>	<u>4,341</u>	<u>17,675</u>
At 31st December 2022	<u>174,886</u>	<u>122,210</u>	<u>8,861</u>	<u>4,341</u>	<u>310,298</u>
NET BOOK VALUE					
At 31st December 2022	<u>4,681,014</u>	<u>6,351</u>	<u>1,764</u>	<u>19,778</u>	<u>4,708,907</u>
At 31st December 2021	<u>414,302</u>	<u>7,746</u>	<u>2,151</u>	<u>-</u>	<u>424,199</u>

Cost or valuation at 31st December 2022 is represented by:

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
Valuation in 2022	<u>4,855,900</u>	<u>128,561</u>	<u>10,625</u>	<u>24,119</u>	<u>5,019,205</u>

Freehold property was valued on fair value basis on 31st May 2019 by Chartered Surveyors.

Idara-e-Jaaferiya

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Prepayments	<u>1,800</u>	<u>-</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	1	-
Social security and other taxes	888	1,160
Pension	302	-
Other creditors	4,537	2,372
Net wages	5,241	-
Accrued expenses	<u>21,401</u>	<u>4,835</u>
	<u>32,370</u>	<u>8,367</u>

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Other loans (see note 10)	36,000	36,000
Hire purchase (see note 11)	<u>9,055</u>	<u>-</u>
	<u>45,055</u>	<u>36,000</u>

10. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due in more than five years:		
Repayable by instalments:		
Qarz-e-Hasna	36,000	36,000

Idara-e-Jaferiya

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

11. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	2022 £	2021 £
Net obligations repayable: Between one and five years	<u>9,055</u>	<u>-</u>

12. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	4,830,130	(60,499)	4,769,631
	<u>4,830,130</u>	<u>(60,499)</u>	<u>4,769,631</u>
TOTAL FUNDS	<u>4,830,130</u>	<u>(60,499)</u>	<u>4,769,631</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	249,079	(309,578)	(60,499)
	<u>249,079</u>	<u>(309,578)</u>	<u>(60,499)</u>
TOTAL FUNDS	<u>249,079</u>	<u>(309,578)</u>	<u>(60,499)</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	4,811,968	18,162	4,830,130
	<u>4,811,968</u>	<u>18,162</u>	<u>4,830,130</u>
TOTAL FUNDS	<u>4,811,968</u>	<u>18,162</u>	<u>4,830,130</u>

Idara-e-Jaferiya

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

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	218,607	(200,445)	18,162
TOTAL FUNDS	<u>218,607</u>	<u>(200,445)</u>	<u>18,162</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	4,811,968	(42,337)	4,769,631
TOTAL FUNDS	<u>4,811,968</u>	<u>(42,337)</u>	<u>4,769,631</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	467,686	(510,023)	(42,337)
TOTAL FUNDS	<u>467,686</u>	<u>(510,023)</u>	<u>(42,337)</u>

Idara-e-Jaafariya

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2022.

Idara-e-Jaaferiya

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	78,035	132,362
Khums income	21,538	-
Hall collections & events	33,103	5,885
Sponsorship (Ramzan, Muharram)	57,039	-
Government grant	-	17,004
Member's subscription	8,098	5,900
Sunday school	8,689	4,786
Shop income	1,037	2,810
Funeral services	22,930	29,967
Rent receivable	<u>18,610</u>	<u>19,893</u>
	<u>249,079</u>	<u>218,607</u>
Total incoming resources	249,079	218,607
EXPENDITURE		
Other trading activities		
Resident Alim & Sunday school	35,962	30,196
Employer's NI contributions	2,126	1,730
Employer's pension	906	906
Rates and water	1,856	385
Insurance	6,442	6,010
Light and heat	24,566	9,133
Cleaning	6,145	6,889
Repairs and maintenance	18,480	30,895
Khums paid	11,529	6,772
Fitra	3,369	1,513
Sadqa paid	25,328	6,127
Visiting speakers	31,070	15,578
Funeral services	16,110	7,904
School expenses	8,881	6,523
Printing, postage & stationery	1,674	3,249
Depreciation of tangible fixed assets	17,676	13,725
Groceries, refreshments & niaz	<u>70,861</u>	<u>40,301</u>
	282,981	187,836

This page does not form part of the statutory financial statements

Idara-e-Jaaferiya

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2022**

	2022 £	2021 £
Other trading activities		
Investment management costs		
Telephone	-	675
Travelling	19,858	1,381
Auditors remuneration	-	4,500
Independent examiner's fees	3,000	-
Bank charges	1,893	1,067
Sundry	<u>1,846</u>	<u>170</u>
	26,597	7,793
Support costs		
Other 2		
Gain/Loss on disposal	<u>-</u>	<u>4,816</u>
Total resources expended	<u>309,578</u>	<u>200,445</u>
Net (expenditure)/income	<u>(60,499)</u>	<u>18,162</u>

This page does not form part of the statutory financial statements

Full accounts

Final Audit Report

2023-10-29

Created:	2023-10-27
By:	S Murtaza (info@naailandco.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAYR7MYpKxmqmHDxf8an648nVXqkR6n7dV

"Full accounts" History

-  Document created by S Murtaza (info@naailandco.com)
2023-10-27 - 1:50:38 PM GMT- IP address: 51.52.201.93
-  Document emailed to info@idara-e-jaaferiya.org.uk for signature
2023-10-27 - 1:52:01 PM GMT
-  Email viewed by info@idara-e-jaaferiya.org.uk
2023-10-27 - 1:59:34 PM GMT- IP address: 212.103.241.42
-  Signer info@idara-e-jaaferiya.org.uk entered name at signing as Mohammad Raza
2023-10-29 - 7:51:26 PM GMT- IP address: 92.40.212.21
-  Document e-signed by Mohammad Raza (info@idara-e-jaaferiya.org.uk)
Signature Date: 2023-10-29 - 7:51:28 PM GMT - Time Source: server- IP address: 92.40.212.21
-  Document emailed to syed@naailandco.com for signature
2023-10-29 - 7:51:30 PM GMT
-  Email viewed by syed@naailandco.com
2023-10-29 - 7:58:15 PM GMT- IP address: 104.28.38.72
-  Signer syed@naailandco.com entered name at signing as Syed H Murtaza
2023-10-29 - 8:29:20 PM GMT- IP address: 202.47.48.14
-  Document e-signed by Syed H Murtaza (syed@naailandco.com)
Signature Date: 2023-10-29 - 8:29:22 PM GMT - Time Source: server- IP address: 202.47.48.14
-  Agreement completed.
2023-10-29 - 8:29:22 PM GMT

Accounts

Idara-e-Jaaferiya

Trustees' Report And Financial Statements

For the year ended 31 December 2021

Charity Registration No 260968

M ZAIDI AND CO.

CHARTERED ACCOUNTANTS & STATUTORY AUDITORS

241 Mitcham Road, London, SW17 9JQ

Telephone: 0208 767 2300

Fax: 0208 7679 110

Idara-e-Jaaferiya

Contents	Page
List of Trustees and Members of the Executive Committee	1
Trustees' Report	2
Auditor's Report	4
Statement of Financial Activities	7
Balance Sheet	8
Notes to the accounts	9 - 15
Income and Expenditure Account	16

Idara-e-Jaaferiya

List of Trustees and Executive Members

For the year ended 31 December 2021

President: Mr. M Raza

Secretary: M Abbas Jaffri

Treasurer: S Zeeshan Zaidi

Other Trustees: Syed Turab Mohsin Jafri

Mr. Hamid Raza

Mr. Sikandar Mirza

Mr. Arhum Haidri

Mr. Zia Abbas Zaidi

Mr. Shan ul Haq

Mr. Ehsan Raza

Mr. Shiraz Mehdi Zaidi

Qaseem Syed Mohammed

Dr Hasan Ali

(Resigned June 21)

(Appointed June 21)

Idara-e-Jaaferiya

Trustee's Report

For the year ended 31 December 2021

The Trustees present their report together with the financial statements of the charity for the year ended 31 December 2021.

The Trustees

Mr. Mohammed Raza	
Mr. M Abbas Jaffri	
Mr. S Zeeshan Zaidi	
Syed Turab Mohsin Jafri	
Mr. Hamid Raza	
Mr. Sikandar Mirza	
Mr. Arhum Haidri	
Mr. Zia Abbas Zaidi	
Mr. Shan ul Haq	
Mr. Ehsan Raza	
Mr. Shiraz Mehdi Zaidi	(Resigned June 21)
Qaseem Syed Mohammed	
Dr Hasan Ali	(Appointed June 21)

Governing Instrument

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that the systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

The Trustees have delegated responsibilities for regular review of the risk and reporting overall compliance and any exceptions to the Board in a timely manner. We are of the opinion that these measures are appropriate to the Charity's size and the nature of its operations.

To protect against any financial misappropriation, Trustees and accounting staff regularly monitor and supervise the financial affairs of the charity.

Accounting Policies

The Accounting Policies adopted by the Charity are detailed in Note 1 to the financial statement. There have been no changes to the accounting policies during the year.

Availability of Assets to fulfil obligations

The Charity has adequate reserves to fulfil its charitable obligations.

Trustee's Report

For the year ended 31 December 2021

(Continued)

Trustees' responsibilities in relation to the financial statement

Law applicable to the charities in England and Wales require the trustees to prepare financial statements for each financial period, which give true and fair view of the charity's financial activities during the period and of its financial positions at the end of the period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departing disclosed and explained in the financial statements;
- 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 the financial positions of the Charity and which enable them ensure that the financial statements comply with applicable law, regulations and trust deed. 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.

This report has been approved by the Board of Trustees on 9/2/2023 and signed in their behalf by:



Mr. M Raza
Trustee



Mr. Zeeshan Zaidi
Trustee

Date: 09/02/2023

Date: 09/02/2023

Independent Auditor's Report To
The Trustees of Idara-e-Jaaferiya
For the year ended 31 December 2021

OPINION

We have audited the financial statements of Idara-e-Jaaferiya for the year ended 31 December 2021, which comprise the statement of financial activities, the balance sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

*give true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;

*have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

*have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS OF OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

*the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

*the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when financial statements are authorised for issue.

Independent Auditor's Report To
The Trustees of Idara-e-Jaaferiya
For the year ended 31 December 2021

(Continued)

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report;
- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine if necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under the Charities Act 2011, s. 144 and report in accordance with regulations made under the Act and relevant regulations made or having effect thereunder.

Independent Auditor's Report To
The Trustees of Idara-e-Jaaferiya
For the year ended 31 December 2021

(Continued)

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.



.....
Mr. Mannan Zaidi (Senior Statutory Auditor)
For and on behalf of M Zaidi & Co.
Chartered Accountants & Statutory Auditors
241 Mitcham Road
London
SW17 9JQ

Date: 10-02-2023

Idara-e-Jaaferiya

Statements of Financial Activities

For the year ended 31 December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Incoming Resources					
Voluntary Income		141,563		141,563	126,562
Incoming resources from Charities activities		40,147		40,147	30,276
Investment Income		19,893		19,893	17,525
Government Grant		17,004		17,004	15,610
Total Incoming Resources	2	218,607	-	218,607	189,973
Resources Expended					
Charitable Activities		158,594		158,594	156,223
Investment Management Costs		30,895		30,895	15,590
Governance Costs		11,023		11,023	9,475
Total Resources Expended	3	200,512	-	200,512	181,288
Net Incoming/(Outgoing) Resources for the year		18,095		18,095	8,685
Total funds brought forward		533,771		533,771	525,086
Total funds carried forward		551,866	-	551,866	533,771

The statement of financial activities includes all gains and lossess in the year. All incoming resources and resources expended derive from continuing activities.

Idara-e-Jaafariya

Balance sheet
as at 31 December 2021

	Notes	£	2021 £	£	2020 £
Fixed assets					
Tangible Assets	6		4,702,464		4,720,256
Current assets					
Cash at bank and in hand			172,033	136,399	
			172,033	136,399	
Creditors					
Amounts falling due within one year	7	(8,367)		(8,620)	
Net current assets			163,666		127,779
Total assets less current liabilities			4,866,130		4,848,035
Creditors					
Amounts falling due after more than one year	8		(36,000)		(36,000)
Net assets			4,830,130		4,812,035
Funds					
Unrestricted funds			4,830,130		4,812,035
Total funds			4,830,130		4,812,035

The financial statements were approved by the Board of Trustees on 9/2/2023 and signed on its behalf by:


Mr. M Raza
Trustee


Mr. Zeeshan Zaidi
Trustee

Date: 09/02/2023

Date: 09/02/2023

Notes to the financial statements
Year ended 31 December 2021

1. Accounting policies

1.1. Accounting convention

The financial statements have been prepared under historical cost convention, in accordance with Accounting and Reporting by Charities - Charities Act 2011 and with applicable Accounting Standards.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.2. Incoming Resources

Recognition of Incoming Resources

These are included in Statement of Financial Activities (SoFA) when:

- the charity became entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fund raising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

School Fees

School fees that have been received prior to the year end, and which relate to activities in subsequent years, are treated as deferred income in the year of receipt and are released in the relevant period thereafter.

Grants and Donations

Grants and donations only included in the SoFA when charity has unconditional entitlement to the resources.

Contractual Income and performance related grants

This is only included in SoFA once the related goods and services have been delivered.

Other Income

This included in the accounts when received.

Volunteers Services

The value of services provided by volunteers has not been included.

Notes to the financial statements (continued)
Year ended 31 December 2021

1.3. 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:

Cost of generating funds comprise the costs associated with attracting voluntary income.

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 indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fee and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on the appropriate basis.

1.4. Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the Statement of Financial Activities on a straight line basis over the life of the lease.

1.5. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold buildings	-	2% on straight line
Plant and machinery	-	18% on reducing balance
Fixtures, fittings and equipment	-	18% on reducing balance
Motor vehicles	-	18% on reducing balance

Idara-e-Jaaferiya

Notes to the financial statements (continued)
Year ended 31 December 2021

2. Total Incoming Resources

	Unrestricted Funds £	Restricted Funds £	Total Funds 31/12/21 £	Total Funds 31/12/20 £
Voluntary Income				
Donations-Fitra	3,984		3,984	3,979
Donations-General	123,840		123,840	108,211
Donations-Building	3,053		3,053	4,580
Member's Subscription	5,900		5,900	5,763
Sunday school	4,786		4,786	4,029
	<u>141,563</u>	<u>-</u>	<u>141,563</u>	<u>126,562</u>
Incoming Resources from Charitable Activities				
Shop income	2,810		2,810	649
Events bookings	5,885		5,885	7,841
Funeral services	29,967		29,967	21,780
Commissions receivable	1,485	-	1,485	6
Gift Aid Refund	-	-	-	-
	<u>40,147</u>	<u>-</u>	<u>40,147</u>	<u>30,276</u>
Investment Income				
Rent receivable	19,893		19,893	17,525
	<u>19,893</u>	<u>-</u>	<u>19,893</u>	<u>17,525</u>
Government Grant	17,004	-	17,004	15,610
Total Incoming Resources	<u><u>218,607</u></u>	<u><u>-</u></u>	<u><u>218,607</u></u>	<u><u>189,973</u></u>

Idara-e-Jaaferiya

Notes to the financial statements (continued)
Year ended 31 December 2021

3. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total Funds 31/12/21 £	Total Funds 31/12/20 £
Charitable activities				
Wages and salaries	30,196	-	30,196	40,987
Employer's NI contributions	1,730	-	1,730	-
Employer's pension	906	-	906	906
Rates and water	385	-	385	1,000
Insurance	6,010	-	6,010	5,859
Light and heat	9,133	-	9,133	7,864
Cleaning	6,889	-	6,889	4,286
Fitra	1,513	-	1,513	-
Visiting Alims	15,578	-	15,578	15,731
Funeral services	7,904	-	7,904	18,088
Printing, postage and stationery	3,249	-	3,249	1,758
Refreshments & niaz	40,301	-	40,301	21,127
Telephone	675	-	675	914
Advertisement	-	-	-	6
Computer costs	67	-	67	-
Travelling	1,381	-	1,381	783
Youth Activities	-	-	-	110
Khums Paid	6,772	-	6,772	2,763
Sadqa Paid	6,127	-	6,127	17,691
Bank charges	1,067	-	1,067	1,184
Gain/loss on disposal of tangible assets	4,816	-	4,816	-
Sundry expenses	170	-	170	172
Depreciation of tangible assets	13,725	-	13,725	14,994
	158,594	-	158,594	156,223
Investment Management Costs				
Repairs and maintenance	30,895	-	30,895	15,590
	30,895	-	30,895	15,590
Governance costs				
School expenses	6,523	-	6,523	5,875
Audit Fees	4,500	-	4,500	3,600
	11,023	-	11,023	9,475
Total Resources Expended	<u>200,512</u>	<u>-</u>	<u>200,512</u>	<u>181,288</u>

Idara-e-Jaaferiya

Notes to the financial statements (continued)
Year ended 31 December 2021

4. Staff Costs

	31/12/21	31/12/20
	£	£
Wages and Salaries (Including employer's NIC)	<u>31,926</u>	<u>40,987</u>
Average number of monthly employees	<u>2</u>	<u>2</u>

No employees were paid above £60,000 neither in the current year, nor the preceding year.

5. Trustees' Remuneration and Benefits

Trustees' Remuneration

There were no Trustees' remuneration or other benefits for the year ended 31 December 2021.

Trustees' Expenses

There were no Trustees' expenses paid for the year ended 31 December 2021.

Idara-e-Jaaferiya

Notes to the financial statements (continued)
Year ended 31 December 2021

6. Tangible assets

	Property freehold	Plant and machinery	Fixtures Fittings & Equipment	Motor vehicles	Total
Cost					
At 1st January 2021	577,636	128,561	9,876	15,000	731,073
Revaluation	4,278,264	-	-	-	4,278,264
Additions	-	-	749	-	749
Disposals	-	-	-	(15,000)	(15,000)
At 31st December 2021	4,855,900	128,561	10,625	-	4,995,086
Depreciation					
At 1st January 2021	151,781	119,114	8,002	10,184	289,081
On disposals	-	-	-	(10,184)	(10,184)
Charge for the year	11,553	1,700	472	-	13,725
At 31st December 2021	163,334	120,814	8,474	-	292,622
Net book values					
At 31st December 2021	4,692,566	7,747	2,151	-	4,702,464
At 31st December 2020	4,704,119	9,447	1,874	4,816	4,720,256

The freehold property 18 Church Lane, Tooting, London, SW17 9PP was revalued by Chartered Surveyors in May 2019. The total revalued market value of the freehold property is now £4,855,900.

7. Current liabilities

	31/12/21 £	31/12/20 £
Taxes and social security costs	1,160	2,549
Other creditors	2,372	2,471
Accruals	4,835	3,600
	<u>8,367</u>	<u>8,620</u>

Idara-e-Jaaferiya

Notes to the financial statements (continued)
Year ended 31 December 2021

8. Long-term liabilities

	31/12/21	31/12/20
	£	£
Qarz-e-Hasna	36,000	36,000
	<u>36,000</u>	<u>36,000</u>

9. Accumulated Funds Account

	31/12/2021	31/12/2020
	£	£
Unrestricted funds brought forward	533,771	525,086
Excess of expenditure over income	18,095	8,685
Total accumulated funds	<u>551,866</u>	<u>533,771</u>

10. Bank Security:

Barclays bank has a charge over 220 Links Road Tooting, London, SW17 9ER, on the Banks standard form dated 27/06/2001.

Idara-e-Jaaferiya

Income and Expenditure Account for the year ended 31st December 2021

	31/12/2021 £	31/12/2020 £
Income		
Donations-Fitra	3,984	3,979
Donations-General	123,840	108,211
Donations-Building	3,053	4,580
Member's Subscription	5,900	5,763
Sunday school	4,786	4,029
Shop income	2,810	649
Events bookings	5,885	7,841
Funeral services	29,967	21,780
Rent receivable	19,893	17,525
Gift Aid Refund	-	-
Commission Receivable	1,485	6
Government Grant	17,004	15,610
	<u>218,607</u>	<u>189,973</u>
Expenditure		
Resident Alim & Sunday School	30,196	40,987
Employer's NI contributions	1,730	-
Employer's pension	906	906
Rates and water	385	1,000
Insurance	6,010	5,859
Light and heat	9,133	7,864
Cleaning	6,889	4,286
Repairs and maintenance	30,895	15,590
Khums Paid	6,772	2,763
Fitra	1,513	-
Sadqa Paid	6,127	17,691
Visiting Alims	15,578	15,731
Funeral services	7,904	18,088
School expenses	6,523	5,875
Printing, postage and stationery	3,249	1,758
Marketing	-	6
Refreshments & niaz	40,301	21,127
Telephone	675	914
Travelling	1,381	783
Youth Activities	-	110
Auditors remuneration	4,500	3,600
Bank charges	1,067	1,184
Sundry expenses	170	172
Depreciation of tangible assets	13,725	14,994
Gain/loss on disposal of tangible assets	4,816	-
	<u>(200,512)</u>	<u>(181,288)</u>
Excess of expenditure over income	<u>18,095</u>	<u>8,685</u>

Accounts

Idara e Jaaferiya Report 2020

2020 was an unusual year for Idara, given the covid restrictions. We had to manage all our activities in light of limitation/ guidance provided by the Government for Covid. A number of usual activities were held at Idara during the year, though, the presence of members and supporters were limited, in line with Government guidance.

During the year, Idara continued with regular lectures. We could not invite outside speakers due to travel restriction and our concern regarding covid issues. The lectures covered a wide range of topics focusing on Character Building, Islamic History, Community development etc. The lectures were in English and Urdu

The daily prayers program, the weekly Thursday and Friday program continues on regular basis though with limited attendance. Our focus continues to be on Education. Regular daily Quran classes were held on online basis. The weekly school day is Saturday. Weekly school every Saturday was also on online basis. It was a new experience for the school. School has managed the change very well.

Interfaith programs were not conducted due to covid restriction.

Youth activities during the year have been limited due to covid restriction

Charity raised funds for Covid Ration for Pakistan and arranged distribution totaling around £21k

Thank you once again for continuous support financially, morally, and physically. This has been a major source of encouragement for the Management Team to deliver all the activities to the people.

Thanks, and Regards

Mohammad Raza, President, Idara-e-Jaaferiya Executive Committee
president@idara-e-jaaferiya.org.uk

Idara-e-Jaaferiya

Trustees' Report And Financial Statements

For the year ended 31 December 2020

Charity Registration No 260968

M ZAIDI AND CO.

CHARTERED ACCOUNTANTS & STATUTORY AUDITORS

241 Mitcham Road, London, SW17 9JQ

Telephone: 0208 767 2300

Fax: 0208 7679 110

Idara-e-Jaafariya

Contents	Page
List of Trustees and Members of the Executive Committee	1
Trustees' Report	2
Auditor's Report	4
Statement of Financial Activities	7
Balance Sheet	8
Notes to the accounts	9 - 15
Income and Expenditure Account	16

Idara-e-Jaafariya

List of Trustees and Executive Members

For the year ended 31 December 2020

President:	Mr. M Raza	
Secretary:	M Abbas Jaffri	
Treasurer:	S Zeeshan Zaidi	
Other Trustees:	Syed Turab Mohsin Jafri	
	Mr. Hamid Raza	
	Mr. Sikandar Mirza	
	Mr. Arhum Haidri	
	Mr. Zia Abbas Zaidi	
	Syed Wajeeh Hussain	(Term Ended-July 2020)
	Mr. Shan ul Haq	
	Mr. Ehsan Raza	
	Mr. Shiraz Mehdi Zaidi	
	Qaseem Syed Mohammed	(Appointed-July-2020)

Idara-e-Jaafariya

Trustee's Report

For the year ended 31 December 2020

The Trustees present their report together with the financial statements of the charity for the year ended 31 December 2020.

The Trustees

Mr. Mohammed Raza
Mr. M Abbas Jaffri
Mr. S Zeeshan Zaidi
Syed Turab Mohsin Jafri
Mr. Hamid Raza
Mr. Sikandar Mirza
Mr. Arhum Haidri
Mr. Zia Abbas Zaidi
Syed Wajeeh Hussain (Term Ended-July 2020)
Mr. Shan ul Haq
Mr. Ehsan Raza
Mr. Shiraz Mehdi Zaidi
Qaseem Syed Mohammed (Appointed-July 2020)

Governing Instrument

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that the systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

The Trustees have delegated responsibilities for regular review of the risk and reporting overall compliance and any exceptions to the Board in a timely manner. We are of the opinion that these measures are appropriate to the Charity's size and the nature of its operations.

To protect against any financial misappropriation, Trustees and accounting staff regularly monitor and supervise the financial affairs of the charity.

Accounting Policies

The Accounting Policies adopted by the Charity are detailed in Note 1 to the financial statement. There have been no changes to the accounting policies during the year.

Availability of Assets to fulfil obligations

The Charity has adequate reserves to fulfil its charitable obligations.

Idara-e-Jaaferiya

Trustee's Report

For the year ended 31 December 2020

(Continued)

Trustees' responsibilities in relation to the financial statement

Law applicable to the charities in England and Wales require the trustees to prepare financial statements for each financial period, which give true and fair view of the charity's financial activities during the period and of its financial positions at the end of the period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departing disclosed and explained in the financial statements;
- 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 the financial positions of the Charity and which enable them ensure that the financial statements comply with applicable law, regulations and trust deed. 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.

This report has been approved by the Board of Trustees on and signed in their behalf by:


.....
Mr. M Raza
Trustee


.....
Mr. Zeeshan Zaidi
Trustee

Date: 15-10-2021

Date: 15-10-2021

Independent Auditor's Report To
The Trustees of Idara-e-Jaaferiya
For the year ended 31 December 2020

OPINION

We have audited the financial statements of Idara-e-Jaaferiya for the year ended 31 December 2020, which comprise the statement of financial activities, the balance sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

*give true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;

*have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

*have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS OF OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard; and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

*the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

*the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when financial statements are authorised for issue.

Independent Auditor's Report To
The Trustees of Idara-e-Jaafariya
For the year ended 31 December 2020

(Continued)

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report;
- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine if necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under the Charities Act 2011, s. 144 and report in accordance with regulations made under the Act and relevant regulations made or having effect thereunder.

Independent Auditor's Report To
The Trustees of Idara-e-Jaaferiya
For the year ended 31 December 2020

(Continued)

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.



.....
Mr. Mannan Zaidi (Senior Statutory Auditor)
For and on behalf of M Zaidi & Co.
Chartered Accountants & Statutory Auditors
241 Mitcham Road
London
SW17 9JQ

Date: 18-10-2021

Idara-e-Jaaferiya

Statements of Financial Activities

For the year ended 31 December 2020

	Notes	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Incoming Resources					
Voluntary Income		126,562		126,562	202,171
Incoming resources from Charities activities		30,276		30,276	29,460
Investment Income		17,525		17,525	20,325
Government Grant		15,610		15,610	-
Total Incoming Resources	2	189,973	-	189,973	251,956
Resources Expended					
Charitable Activities		156,223		156,223	212,022
Investment Management Costs		15,590		15,590	34,528
Governance Costs		9,475		9,475	9,139
Total Resources Expended	3	181,288	-	181,288	255,689
Net Incoming/(Outgoing) Resources for the year		8,685		8,685	(3,733)
Total funds brought forward		525,086		525,086	528,820
Total funds carried forward		533,771	-	533,771	525,087

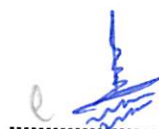
The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Idara-e-Jaaferiya

**Balance sheet
as at 31 December 2020**

	Notes	£	2020 £	£	2019 £
Fixed assets					
Tangible Assets	6		4,720,256		4,734,667
Current assets					
Cash at bank and in hand		136,399		120,586	
		<u>136,399</u>		<u>120,586</u>	
Creditors					
Amounts falling due within one year	7	(8,620)		(15,902)	
Net current assets			<u>127,779</u>		<u>104,684</u>
Total assets less current liabilities			4,848,035		4,839,351
Creditors					
Amounts falling due after more than one year	8		(36,000)		(36,000)
Net assets			<u>4,812,035</u>		<u>4,803,351</u>
Funds					
Unrestricted funds			4,812,035		4,803,351
Total funds			<u>4,812,035</u>		<u>4,803,351</u>

The financial statements were approved by the Board of Trustees on and signed on its behalf by:


.....
Mr. M Raza
Trustee


.....
Mr. Zeeshan Zaidi
Trustee

Date: 15-10-2021.....

Date: 15-10-2021.....

**Notes to the financial statements
Year ended 31 December 2020**

1. Accounting policies

1.1. Accounting convention

The financial statements have been prepared under historical cost convention, in accordance with Accounting and Reporting by Charities - Charities Act 2011 and with applicable Accounting Standards.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.2. Incoming Resources

Recognition of Incoming Resources

These are included in Statement of Financial Activities (SoFA) when:

- the charity became entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fund raising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

School Fees

School fees that have been received prior to the year end, and which relate to activities in subsequent years, are treated as deferred income in the year of receipt and are released in the relevant period thereafter.

Grants and Donations

Grants and donations only included in the SoFA when charity has unconditional entitlement to the resources.

Contractual Income and performance related grants

This is only included in SoFA once the related goods and services have been delivered.

Other Income

This included in the accounts when received.

Volunteers Services

The value of services provided by volunteers has not been included.

Notes to the financial statements (continued)
Year ended 31 December 2020

1.3. 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:

Cost of generating funds comprise the costs associated with attracting voluntary income.

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 indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fee and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on the appropriate basis.

1.4. Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the Statement of Financial Activities on a straight line basis over the life of the lease.

1.5. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold buildings	-	2% on straight line
Plant and machinery	-	18% on reducing balance
Fixtures, fittings and equipment	-	18% on reducing balance
Motor vehicles	-	18% on reducing balance

Idara-e-Jaaferiya

Notes to the financial statements (continued)
Year ended 31 December 2020

2. Total Incoming Resources

	Unrestricted Funds £	Restricted Funds £	Total Funds 31/12/20 £	Total Funds 31/12/19 £
Voluntary Income				
Donations-Fitra	3,979		3,979	5,704
Donations-General	108,211		108,211	173,337
Donations-Building	4,580		4,580	5,620
Member's Subscription	5,763		5,763	10,425
Sunday school	4,029		4,029	7,085
	<u>126,562</u>	<u>-</u>	<u>126,562</u>	<u>202,171</u>
Incoming Resources from Charitable Activities				
Shop income	649		649	2,681
Events bookings	7,841		7,841	6,260
Funeral services	21,780		21,780	15,400
Commissions receivable	6	-	6	-
Gift Aid Refund	-	-	-	5,119
	<u>30,276</u>	<u>-</u>	<u>30,276</u>	<u>29,460</u>
Investment Income				
Rent receivable	17,525		17,525	20,325
	<u>17,525</u>	<u>-</u>	<u>17,525</u>	<u>20,325</u>
Government Grant	15,610	-	15,610	-
Total Incoming Resources	<u><u>189,973</u></u>	<u><u>-</u></u>	<u><u>189,973</u></u>	<u><u>251,956</u></u>

Idara-e-Jaafariya

Notes to the financial statements (continued)
Year ended 31 December 2020

3. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total Funds 31/12/20 £	Total Funds 31/12/19 £
Charitable activities				
Wages and salaries	40,987	-	40,987	29,114
Employer's pension	906	-	906	874
Rates and water	1,000	-	1,000	624
Insurance	5,859	-	5,859	5,243
Light and heat	7,864	-	7,864	8,398
Cleaning	4,286	-	4,286	12,124
Fitra	-	-	-	5,704
Visiting Alims	15,731	-	15,731	60,268
Funeral services	18,088	-	18,088	3,073
Printing, postage and stationery	1,758	-	1,758	1,741
Refreshments & niaz	21,127	-	21,127	48,512
Telephone	914	-	914	928
Advertisement	6	-	6	-
Travelling	783	-	783	1,715
Youth Activities	110	-	110	650
Khums Paid	2,763	-	2,763	11,374
Sadqa Paid	17,691	-	17,691	4,910
Bank charges	1,184	-	1,184	1,788
Sundry expenses	172	-	172	528
Depreciation of tangible assets	14,994	-	14,994	15,702
	<u>156,223</u>	<u>-</u>	<u>156,223</u>	<u>212,022</u>
Investment Management Costs				
Repairs and maintenance	15,590	-	15,590	34,528
	<u>15,590</u>	<u>-</u>	<u>15,590</u>	<u>34,528</u>
Governance costs				
School expenses	5,875	-	5,875	5,539
Audit Fees	3,600	-	3,600	3,600
	<u>9,475</u>	<u>-</u>	<u>9,475</u>	<u>9,139</u>
Total Resources Expended	<u><u>181,288</u></u>	<u><u>-</u></u>	<u><u>181,288</u></u>	<u><u>255,689</u></u>

Idara-e-Jaaferiya

Notes to the financial statements (continued)
Year ended 31 December 2020

4. Staff Costs

	31/12/20	31/12/19
	£	£
Wages and Salaries (Including employer's NIC)	<u>40,987</u>	<u>29,114</u>
Average number of monthly employees	<u>3</u>	<u>2</u>

No employees were paid above £60,000 neither in the current year, nor the preceding year.

5. Trustees' Remuneration and Benefits

Trustees' Remuneration

There were no Trustees' remuneration or other benefits for the year ended 31 December 2020.

Trustees' Expenses

There were no Trustees' expenses paid for the year ended 31 December 2020.

Idara-e-Jaafariya

Notes to the financial statements (continued)
Year ended 31 December 2020

6. Tangible assets

	Property freehold	Plant and machinery	Fixtures Fittings & Equipment	Motor vehicles	Total
Cost					
At 1st January 2020	577,636	128,561	9,293	15,000	730,490
Revaluation	4,278,264	-	-	-	4,278,264
Additions	-	-	583	-	583
At 31st December 2020	4,855,900	128,561	9,876	15,000	5,009,337
Depreciation					
At 1st January 2020	140,228	117,040	7,692	9,127	274,087
Charge for the year	11,553	2,074	310	1,057	14,994
At 31st December 2020	151,781	119,114	8,002	10,184	289,081
Net book values					
At 31st December 2020	4,704,119	9,447	1,874	4,816	4,720,256
At 31st December 2019	4,715,672	11,521	1,601	5,873	4,734,667

The freehold property 18 Church Lane, Tooting, London, SW17 9PP was revalued by Chartered Surveyors in May 2019. The total revalued market value of the freehold property is now £4,855,900.

7. Current liabilities

	31/12/20 £	31/12/19 £
Taxes and social security costs	2,549	2,857
Other creditors	2,471	9,445
Accruals	3,600	3,600
	<u>8,620</u>	<u>15,902</u>

Idara-e-Jaafariya

Notes to the financial statements (continued)
Year ended 31 December 2020

8. Long-term liabilities

	31/12/20	31/12/19
	£	£
Qarz-e-Hasna	36,000	36,000
	<u>36,000</u>	<u>36,000</u>

9. Accumulated Funds Account

	31/12/2020	31/12/2019
	£	£
Unrestricted funds brought forward	525,086	528,820
Excess of expenditure over income	8,685	(3,733)
Total accumulated funds	<u>533,771</u>	<u>525,087</u>

10. Bank Security:

Barclays bank has a charge over 220 Links Road Tooting, London, SW17 9ER, on the Banks standard form dated 27/06/2001.

Idara-e-Jaaferiya

Income and Expenditure Account
for the year ended 31st December 2020

	31/12/2020 £	31/12/2019 £
Income		
Donations-Fitra	3,979	5,704
Donations-General	108,211	173,337
Donations-Building	4,580	5,620
Member's Subscription	5,763	10,425
Sunday school	4,029	7,085
Shop income	649	2,681
Events bookings	7,841	6,260
Funeral services	21,780	15,400
Rent receivable	17,525	20,325
Gift Aid Refund	-	5,119
Commission Receivable	6	-
Government Grant	15,610	-
	<u>189,973</u>	<u>251,956</u>
Expenditure		
Resident Alim & Sunday School	40,987	29,114
Employer's pension	906	874
Rates and water	1,000	(624)
Insurance	5,859	5,243
Light and heat	7,864	8,398
Cleaning	4,286	12,124
Repairs and maintenance	15,590	34,528
Khums Paid	2,763	11,374
Fitra	-	5,704
Sadqa Paid	17,691	4,910
Visiting Alims	15,731	60,268
Funeral services	18,088	3,073
School expenses	5,875	5,539
Printing, postage and stationery	1,758	1,741
Marketing	6	-
Refreshments & niaz	21,127	48,512
Telephone	914	928
Travelling	783	1,715
Youth Activities	110	650
Auditors remuneration	3,600	3,600
Bank charges	1,184	1,788
Sundry expenses	172	528
Depreciation of tangible assets	14,994	15,702
	<u>(181,288)</u>	<u>(255,689)</u>
Excess of expenditure over income	<u><u>8,685</u></u>	<u><u>(3,733)</u></u>

Idara-e-Jaaferiya

Trustees' Report And Financial Statements

For the year ended 31 December 2020

Charity Registration No 260968

M ZAIDI AND CO.

CHARTERED ACCOUNTANTS & STATUTORY AUDITORS

241 Mitcham Road, London, SW17 9JQ

Telephone: 0208 767 2300

Fax: 0208 7679 110

Idara-e-Jaafariya

Contents	Page
List of Trustees and Members of the Executive Committee	1
Trustees' Report	2
Auditor's Report	4
Statement of Financial Activities	7
Balance Sheet	8
Notes to the accounts	9 - 15
Income and Expenditure Account	16

Idara-e-Jaafariya

List of Trustees and Executive Members

For the year ended 31 December 2020

President:	Mr. M Raza	
Secretary:	M Abbas Jaffri	
Treasurer:	S Zeeshan Zaidi	
Other Trustees:	Syed Turab Mohsin Jafri	
	Mr. Hamid Raza	
	Mr. Sikandar Mirza	
	Mr. Arhum Haidri	
	Mr. Zia Abbas Zaidi	
	Syed Wajeeh Hussain	(Term Ended-July 2020)
	Mr. Shan ul Haq	
	Mr. Ehsan Raza	
	Mr. Shiraz Mehdi Zaidi	
	Qaseem Syed Mohammed	(Appointed-July-2020)

Idara-e-Jaaferiya

Trustee's Report

For the year ended 31 December 2020

The Trustees present their report together with the financial statements of the charity for the year ended 31 December 2020.

The Trustees

Mr. Mohammed Raza
Mr. M Abbas Jaffri
Mr. S Zeeshan Zaidi
Syed Turab Mohsin Jafri
Mr. Hamid Raza
Mr. Sikandar Mirza
Mr. Arhum Haidri
Mr. Zia Abbas Zaidi
Syed Wajeeh Hussain (Term Ended-July 2020)
Mr. Shan ul Haq
Mr. Ehsan Raza
Mr. Shiraz Mehdi Zaidi
Qaseem Syed Mohammed (Appointed-July 2020)

Governing Instrument

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that the systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

The Trustees have delegated responsibilities for regular review of the risk and reporting overall compliance and any exceptions to the Board in a timely manner. We are of the opinion that these measures are appropriate to the Charity's size and the nature of its operations.

To protect against any financial misappropriation, Trustees and accounting staff regularly monitor and supervise the financial affairs of the charity.

Accounting Policies

The Accounting Policies adopted by the Charity are detailed in Note 1 to the financial statement. There have been no changes to the accounting policies during the year.

Availability of Assets to fulfil obligations

The Charity has adequate reserves to fulfil its charitable obligations.

Idara-e-Jaaferiya

Trustee's Report

For the year ended 31 December 2020

(Continued)

Trustees' responsibilities in relation to the financial statement

Law applicable to the charities in England and Wales require the trustees to prepare financial statements for each financial period, which give true and fair view of the charity's financial activities during the period and of its financial positions at the end of the period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departing disclosed and explained in the financial statements;
- 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 the financial positions of the Charity and which enable them ensure that the financial statements comply with applicable law, regulations and trust deed. 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.

This report has been approved by the Board of Trustees on and signed in their behalf by:


.....
Mr. M Raza
Trustee


.....
Mr. Zeeshan Zaidi
Trustee

Date: 15-10-2021

Date: 15-10-2021

Independent Auditor's Report To
The Trustees of Idara-e-Jaaferiya
For the year ended 31 December 2020

OPINION

We have audited the financial statements of Idara-e-Jaaferiya for the year ended 31 December 2020, which comprise the statement of financial activities, the balance sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

*give true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;

*have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

*have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS OF OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard; and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

*the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

*the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when financial statements are authorised for issue.

Independent Auditor's Report To
The Trustees of Idara-e-Jaafariya
For the year ended 31 December 2020

(Continued)

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report;
- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine if necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under the Charities Act 2011, s. 144 and report in accordance with regulations made under the Act and relevant regulations made or having effect thereunder.

Independent Auditor's Report To
The Trustees of Idara-e-Jaaferiya
For the year ended 31 December 2020

(Continued)

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.



.....
Mr. Mannan Zaidi (Senior Statutory Auditor)
For and on behalf of M Zaidi & Co.
Chartered Accountants & Statutory Auditors
241 Mitcham Road
London
SW17 9JQ

Date: 18-10-2021

Idara-e-Jaaferiya

Statements of Financial Activities

For the year ended 31 December 2020

	Notes	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Incoming Resources					
Voluntary Income		126,562		126,562	202,171
Incoming resources from Charities activities		30,276		30,276	29,460
Investment Income		17,525		17,525	20,325
Government Grant		15,610		15,610	-
Total Incoming Resources	2	189,973	-	189,973	251,956
Resources Expended					
Charitable Activities		156,223		156,223	212,022
Investment Management Costs		15,590		15,590	34,528
Governance Costs		9,475		9,475	9,139
Total Resources Expended	3	181,288	-	181,288	255,689
Net Incoming/(Outgoing) Resources for the year		8,685		8,685	(3,733)
Total funds brought forward		525,086		525,086	528,820
Total funds carried forward		533,771	-	533,771	525,087

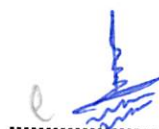
The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Idara-e-Jaaferiya

Balance sheet
as at 31 December 2020

	Notes	£	2020 £	£	2019 £
Fixed assets					
Tangible Assets	6		4,720,256		4,734,667
Current assets					
Cash at bank and in hand		136,399		120,586	
		<u>136,399</u>		<u>120,586</u>	
Creditors					
Amounts falling due within one year	7	(8,620)		(15,902)	
Net current assets			<u>127,779</u>		<u>104,684</u>
Total assets less current liabilities			4,848,035		4,839,351
Creditors					
Amounts falling due after more than one year	8		(36,000)		(36,000)
Net assets			<u>4,812,035</u>		<u>4,803,351</u>
Funds					
Unrestricted funds			4,812,035		4,803,351
Total funds			<u>4,812,035</u>		<u>4,803,351</u>

The financial statements were approved by the Board of Trustees on and signed on its behalf by:


.....
Mr. M Raza
Trustee


.....
Mr. Zeeshan Zaidi
Trustee

Date: 15-10-2021

Date: 15-10-2021

**Notes to the financial statements
Year ended 31 December 2020**

1. Accounting policies

1.1. Accounting convention

The financial statements have been prepared under historical cost convention, in accordance with Accounting and Reporting by Charities - Charities Act 2011 and with applicable Accounting Standards.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.2. Incoming Resources

Recognition of Incoming Resources

These are included in Statement of Financial Activities (SoFA) when:

- the charity became entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fund raising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

School Fees

School fees that have been received prior to the year end, and which relate to activities in subsequent years, are treated as deferred income in the year of receipt and are released in the relevant period thereafter.

Grants and Donations

Grants and donations only included in the SoFA when charity has unconditional entitlement to the resources.

Contractual Income and performance related grants

This is only included in SoFA once the related goods and services have been delivered.

Other Income

This included in the accounts when received.

Volunteers Services

The value of services provided by volunteers has not been included.

Notes to the financial statements (continued)
Year ended 31 December 2020

1.3. 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:

Cost of generating funds comprise the costs associated with attracting voluntary income.

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 indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fee and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on the appropriate basis.

1.4. Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the Statement of Financial Activities on a straight line basis over the life of the lease.

1.5. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold buildings	-	2% on straight line
Plant and machinery	-	18% on reducing balance
Fixtures, fittings and equipment	-	18% on reducing balance
Motor vehicles	-	18% on reducing balance

Idara-e-Jaaferiya

Notes to the financial statements (continued)
Year ended 31 December 2020

2. Total Incoming Resources

	Unrestricted Funds £	Restricted Funds £	Total Funds 31/12/20 £	Total Funds 31/12/19 £
Voluntary Income				
Donations-Fitra	3,979		3,979	5,704
Donations-General	108,211		108,211	173,337
Donations-Building	4,580		4,580	5,620
Member's Subscription	5,763		5,763	10,425
Sunday school	4,029		4,029	7,085
	<u>126,562</u>	<u>-</u>	<u>126,562</u>	<u>202,171</u>
Incoming Resources from Charitable Activities				
Shop income	649		649	2,681
Events bookings	7,841		7,841	6,260
Funeral services	21,780		21,780	15,400
Commissions receivable	6	-	6	-
Gift Aid Refund	-	-	-	5,119
	<u>30,276</u>	<u>-</u>	<u>30,276</u>	<u>29,460</u>
Investment Income				
Rent receivable	17,525		17,525	20,325
	<u>17,525</u>	<u>-</u>	<u>17,525</u>	<u>20,325</u>
Government Grant	15,610	-	15,610	-
Total Incoming Resources	<u><u>189,973</u></u>	<u><u>-</u></u>	<u><u>189,973</u></u>	<u><u>251,956</u></u>

Idara-e-Jaaferiya

Notes to the financial statements (continued)
Year ended 31 December 2020

3. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total Funds 31/12/20 £	Total Funds 31/12/19 £
Charitable activities				
Wages and salaries	40,987	-	40,987	29,114
Employer's pension	906	-	906	874
Rates and water	1,000	-	1,000	624
Insurance	5,859	-	5,859	5,243
Light and heat	7,864	-	7,864	8,398
Cleaning	4,286	-	4,286	12,124
Fitra	-	-	-	5,704
Visiting Alims	15,731	-	15,731	60,268
Funeral services	18,088	-	18,088	3,073
Printing, postage and stationery	1,758	-	1,758	1,741
Refreshments & niaz	21,127	-	21,127	48,512
Telephone	914	-	914	928
Advertisement	6	-	6	-
Travelling	783	-	783	1,715
Youth Activities	110	-	110	650
Khums Paid	2,763	-	2,763	11,374
Sadqa Paid	17,691	-	17,691	4,910
Bank charges	1,184	-	1,184	1,788
Sundry expenses	172	-	172	528
Depreciation of tangible assets	14,994	-	14,994	15,702
	<u>156,223</u>	<u>-</u>	<u>156,223</u>	<u>212,022</u>
Investment Management Costs				
Repairs and maintenance	15,590	-	15,590	34,528
	<u>15,590</u>	<u>-</u>	<u>15,590</u>	<u>34,528</u>
Governance costs				
School expenses	5,875	-	5,875	5,539
Audit Fees	3,600	-	3,600	3,600
	<u>9,475</u>	<u>-</u>	<u>9,475</u>	<u>9,139</u>
Total Resources Expended	<u><u>181,288</u></u>	<u><u>-</u></u>	<u><u>181,288</u></u>	<u><u>255,689</u></u>

Idara-e-Jaaferiya

Notes to the financial statements (continued)
Year ended 31 December 2020

4. Staff Costs

	31/12/20	31/12/19
	£	£
Wages and Salaries (Including employer's NIC)	<u>40,987</u>	<u>29,114</u>
Average number of monthly employees	<u>3</u>	<u>2</u>

No employees were paid above £60,000 neither in the current year, nor the preceding year.

5. Trustees' Remuneration and Benefits

Trustees' Remuneration

There were no Trustees' remuneration or other benefits for the year ended 31 December 2020.

Trustees' Expenses

There were no Trustees' expenses paid for the year ended 31 December 2020.

Idara-e-Jaafariya

Notes to the financial statements (continued)
Year ended 31 December 2020

6. Tangible assets

	Property freehold	Plant and machinery	Fixtures Fittings & Equipment	Motor vehicles	Total
Cost					
At 1st January 2020	577,636	128,561	9,293	15,000	730,490
Revaluation	4,278,264	-	-	-	4,278,264
Additions	-	-	583	-	583
At 31st December 2020	4,855,900	128,561	9,876	15,000	5,009,337
Depreciation					
At 1st January 2020	140,228	117,040	7,692	9,127	274,087
Charge for the year	11,553	2,074	310	1,057	14,994
At 31st December 2020	151,781	119,114	8,002	10,184	289,081
Net book values					
At 31st December 2020	4,704,119	9,447	1,874	4,816	4,720,256
At 31st December 2019	4,715,672	11,521	1,601	5,873	4,734,667

The freehold property 18 Church Lane, Tooting, London, SW17 9PP was revalued by Chartered Surveyors in May 2019. The total revalued market value of the freehold property is now £4,855,900.

7. Current liabilities

	31/12/20 £	31/12/19 £
Taxes and social security costs	2,549	2,857
Other creditors	2,471	9,445
Accruals	3,600	3,600
	<u>8,620</u>	<u>15,902</u>

Idara-e-Jaafariya

Notes to the financial statements (continued)
Year ended 31 December 2020

8. Long-term liabilities

	31/12/20	31/12/19
	£	£
Qarz-e-Hasna	36,000	36,000
	<u>36,000</u>	<u>36,000</u>

9. Accumulated Funds Account

	31/12/2020	31/12/2019
	£	£
Unrestricted funds brought forward	525,086	528,820
Excess of expenditure over income	8,685	(3,733)
Total accumulated funds	<u>533,771</u>	<u>525,087</u>

10. Bank Security:

Barclays bank has a charge over 220 Links Road Tooting, London, SW17 9ER, on the Banks standard form dated 27/06/2001.

Idara-e-Jaaferiya

Income and Expenditure Account
for the year ended 31st December 2020

	31/12/2020 £	31/12/2019 £
Income		
Donations-Fitra	3,979	5,704
Donations-General	108,211	173,337
Donations-Building	4,580	5,620
Member's Subscription	5,763	10,425
Sunday school	4,029	7,085
Shop income	649	2,681
Events bookings	7,841	6,260
Funeral services	21,780	15,400
Rent receivable	17,525	20,325
Gift Aid Refund	-	5,119
Commission Receivable	6	-
Government Grant	15,610	-
	<u>189,973</u>	<u>251,956</u>
Expenditure		
Resident Alim & Sunday School	40,987	29,114
Employer's pension	906	874
Rates and water	1,000	(624)
Insurance	5,859	5,243
Light and heat	7,864	8,398
Cleaning	4,286	12,124
Repairs and maintenance	15,590	34,528
Khums Paid	2,763	11,374
Fitra	-	5,704
Sadqa Paid	17,691	4,910
Visiting Alims	15,731	60,268
Funeral services	18,088	3,073
School expenses	5,875	5,539
Printing, postage and stationery	1,758	1,741
Marketing	6	-
Refreshments & niaz	21,127	48,512
Telephone	914	928
Travelling	783	1,715
Youth Activities	110	650
Auditors remuneration	3,600	3,600
Bank charges	1,184	1,788
Sundry expenses	172	528
Depreciation of tangible assets	14,994	15,702
	<u>(181,288)</u>	<u>(255,689)</u>
Excess of expenditure over income	<u><u>8,685</u></u>	<u><u>(3,733)</u></u>