

**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**

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for the Year Ended 31st December 2022**

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**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**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>249,079</u>	<u>218,607</u>
<b>EXPENDITURE ON</b>			
Raising funds	2	309,578	195,629
Other		<u>-</u>	<u>4,816</u>
<b>Total</b>		<u>309,578</u>	<u>200,445</u>
<b>NET INCOME/(EXPENDITURE)</b>		(60,499)	18,162
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		4,830,130	4,811,968
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>			
Tangible assets	6	4,708,907	4,702,463
<b>CURRENT ASSETS</b>			
Debtors	7	1,800	-
Cash at bank and in hand		<u>136,349</u>	<u>172,034</u>
		138,149	172,034
<b>CREDITORS</b>			
Amounts falling due within one year	8	(32,370)	(8,367)
		<u>105,779</u>	<u>163,667</u>
<b>NET CURRENT ASSETS</b>			
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		4,814,686	4,866,130
<b>CREDITORS</b>			
Amounts falling due after more than one year	9	(45,055)	(36,000)
		<u>4,769,631</u>	<u>4,830,130</u>
<b>NET ASSETS</b>			
<b>FUNDS</b>	12		
Unrestricted funds		<u>4,769,631</u>	<u>4,830,130</u>
<b>TOTAL FUNDS</b>		<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-Jaferiya**


**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-Jaferiya**

**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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	<u>218,607</u>
<b>EXPENDITURE ON</b>	
Raising funds	195,629
Other	<u>4,816</u>
<b>Total</b>	<u>200,445</u>
<b>NET INCOME</b>	18,162
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	<u>4,811,968</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST OR VALUATION</b>					
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>
<b>DEPRECIATION</b>					
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>
<b>NET BOOK VALUE</b>					
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 £
<b>Unrestricted funds</b>			
General fund	4,830,130	(60,499)	4,769,631
	<u>4,830,130</u>	<u>(60,499)</u>	<u>4,769,631</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	249,079	(309,578)	(60,499)
	<u>249,079</u>	<u>(309,578)</u>	<u>(60,499)</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	4,811,968	18,162	4,830,130
	<u>4,811,968</u>	<u>18,162</u>	<u>4,830,130</u>
<b>TOTAL FUNDS</b>	<u>4,811,968</u>	<u>18,162</u>	<u>4,830,130</u>

**Idara-e-Jaaferiya**

**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 £
<b>Unrestricted funds</b>			
General fund	218,607	(200,445)	18,162
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	4,811,968	(42,337)	4,769,631
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	467,686	(510,023)	(42,337)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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>
<b>Total incoming resources</b>	249,079	218,607
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
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 £
<b>Other trading activities</b>		
<b>Investment management costs</b>		
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
<b>Support costs</b>		
<b>Other 2</b>		
Gain/Loss on disposal	<u>-</u>	<u>4,816</u>
Total resources expended	<u>309,578</u>	<u>200,445</u>
<b>Net (expenditure)/income</b>	<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)  
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-  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)  
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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