

REGISTERED CHARITY NUMBER: 295830

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31  
DECEMBER 2022 FOR MILLAT-E-JAFFARIYA, 21 BROCK ROAD, CRAWLEY, WEST SUSSEX, RH11 7PT

Independent examiner's Name & Address:

Naeem Shahzad

AH Accountax Ltd, T/A Accountax Point, Suit 9, Kelvin Way, Crawley, West Sussex, RH10 9WE

## **MILLAT-E-JAFFARIYA**

### **CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 December 2022**

#### **Page**

Report of the Trustees 4 to 5

Independent Examiner's Report 6

Statement of Financial Activities 7

Balance Sheet 8

Notes to the Financial Statements 9 to 11

Detailed Statement of Financial Activities 12

**List of Executive Members and Trustees**

For the year ended 31 December, 2022

**Executive Members**

President: Hasnain Mohsin

Secretary: Syed Amjad Hussain Kazmi

Treasurer: Shehzad Ali

**Trustees:**

MR. DILAWAR HUSSAIN

MR. ISRAR ALAMDAR SHAH

MR. MAZHAR HUSSAIN

MR. ZAHEER HUSSAIN

MR. ZULFIQAR HUSSAIN PASHA

## **MILLAT-E-JAFFARIYA**

### **Trustee's Report**

#### **For the year ended 31 December 2022**

The Trustees present their report together with the financial statements of the charity for the year ended 31 December 2022.

#### **The Trustees:**

MR. DILAWAR HUSSAIN

MR. ISRAR ALAMDAR SHAH

MR. MAZHAR HUSSAIN

MR. ZAHEER HUSSAIN

MR. ZULFIQAR HUSSAIN PASHA

#### **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 system 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 Executive team 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. The trustees present their report with the financial statements of the charity for the year ended 31 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).

**Availability of Assets to fulfil obligations:**

The Charity has adequate reserves to fulfill its charitable obligations.

**Income** for year 2022 was £28,097/- as compared to the income of £36,974/- in year 2021. Prior year income includes £18,799/- realized against retrospective recoveries under gift aid scheme.

**Objectives and activities:**

Objectives and aims of Millet-e-Jaffariya Crawley (MJC) are to serve the local Shia Muslim community and to fulfil their religious, educational and charitable requirements. This includes organising religious gatherings during Islamic months of Ramadan, Muharram and Saffar, arranging Islamic lectures, hold functions on religious festivals i.e. Eid festivals to enhance community members awareness and prayers throughout the year.

**Trustees' responsibilities in relation to the financial statements:**

Law applicable to the charities in England and Wales require the trustees to prepare financial statements for the financial period, which give true and fair view of the charity's financial activities during the period and 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 16<sup>th</sup> September and signed in their behalf by:

ISRAR A. SHAH

Trustee Name:



Date: 29/10/23

SYED DILAWAR HUSSAIN

Trustee Name:



Date: 29/10/23



## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MILLAT-E-JAFFARIYA CRAWLEY

I report to the charity trustees on my examination of the accounts of Millat-e-Jaffariya (the Trust) for the year ended 31 December 2022.

### 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.

As explained 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 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.

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's Name

NAEEM SHAHZAD

Independent Examiner's Firm/Business Name

ACCOUNTAX POINT

Independent Examiner's Address

SUITE 9, KELVIN HOUSE,  
KELVIN WAY,  
CRAWLEY.

RH10 9WE.

**MILLAT-E-JAFFARIYA**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 December 2022

Details	Notes	Unrestricted Funds £	Restricted Funds £	31.12.22 Total funds £	31.12.21 Total funds £
<b>INCOME RESOURCES</b>					
Donations, Membership and other income		28,097		28,097	36,794
<b>Total Income Resources</b>		28,097	0	28,097	36,794
<b>RESOURCES EXPENDED</b>					
Charitable activities		(7,057)		(7,057)	(11,314)
<b>Mortgage Interest</b>		(4,537)		(4,537)	(3,291)
Other		(5,572)		(5,572)	(4,887)
<b>Total Resources Expended</b>		(17,166)	0	(17,166)	(19,492)
<b>Net Incoming / (Outgoing) Resources for the year</b>		<b>10,931</b>	<b>0</b>	<b>10,931</b>	<b>17,302</b>
Total Funds brought forward				0	0
<b>Total Funds carried forward</b>		<b>10,931</b>	<b>0</b>	<b>10,931</b>	<b>17,302</b>

**MILLAT-E-JAFFARIYA****BALANCE SHEET**

FOR THE YEAR ENDED 31 DECEMBER 2022

Details	Notes	Unrestricted Funds £	Restricted Funds £	31.12.22 Total funds £	31.12.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible Assets		478,641		478,641	478,641
<b>CURRENT ASSETS</b>					
Cash at Bank and in hand		22,537		22,537	20,128
<b>NET CURRENT ASSETS</b>		22,537		22,537	20,128
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		501,178		501,178	498,769
<b>AMOUNT FALLING DUE AFTER ONE YEAR</b>					
Mortgage		(120,396)		(120,396)	(128,917)
<b>NET ASSETS</b>		380,783	0	380,783	369,852
<b>FUNDS</b>					
Unrestricted funds		380,783		380,783	369,852
Restricted funds					
<b>TOTAL FUNDS</b>		380,783	0	380,783	369,852

The financial statements were approved by the Board of Trustees and authorised for issue on 30-Jun-2023 and were signed on its behalf by:

ISRAAR ASHAH  
 Full Name  
 Trustee  
 Date: 29/10/23

SYED DILAWAR HUSSAIN  
 Full Name  
 Trustee  
 Date: 29/10/2023



## **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.

### **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**

Tangible fixed assets consist of freehold land and building, owned by the Trust, are stated at cost price.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## **2. TRUSTEES' REMUNERATION AND BENEFITS**

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

### **Trustees' expenses**

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

### 3. STAFF COSTS

Charity did not have any staff during the financial year 2022 and no employees received emoluments in excess of £60,000.

### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

Details	Notes	Unrestricted Funds £	Restricted Funds £	31.12.22 Total funds £	31.12.21 Total funds £
<b>INCOME RESOURCES</b>					
Donations		14,602		14,602	17,995
Income resources from Charitable activities					
Government grants					
Other income		13,495		13,495	18,799
<b>Total Income Resources</b>		28,097		28,097	36,794
<b>RESOURCES EXPENDED</b>					
Charitable activities		(17,166)		(17,166)	(19,492)
Other					
<b>Total Resources Expended</b>		(17,166)		(17,166)	(19,492)
<b>Net Incoming / (Outgoing) Resources for the year</b>		<b>10,931</b>	<b>0</b>	<b>10,931</b>	<b>17,302</b>
Total Funds brought forward					
<b>Total Funds carried forward</b>		<b>10,931</b>	<b>0</b>	<b>10,931</b>	<b>17,302</b>

## 5. MOVEMENT IN FUNDS

### MOVEMENT IN FUNDS MILLAT-E-JAFFARIYA

	A	At 1.1.22	Net Movement in funds	At 31.12.22		At 1.1.21	Net Movement in funds	At 31.12.21
<b>Unrestricted funds</b>								
General funds		369,852	10,931	380,783		351,203	18,649	369,852
Designated fund								
		369,852	10,931	380,783		351,203	18,649	369,852
<b>Restricted funds</b>								
Restricted fund								
<b>TOTAL FUNDS</b>		369,852	10,931	380,783		351,203	18,649	369,852

Net movement in funds included in the above are as below:

	A	Incoming resources	Resources expended	Movement in Funds		Incoming resources	Resources expended	Movement in Funds
<b>Unrestricted funds</b>								
General funds		28,097	17,166	10,931		36,794	18,145	18,649
Designated fund						-		
		18,649	17,166	10,931		36,794	18,145	18,649
<b>Restricted funds</b>								
Restricted fund								
<b>TOTAL FUNDS</b>		18,649	17,166	10,931		36,794	18,145	18,649

## 6. DETAILED STATEMENT OF FINANCIAL ACTIVITIES

### MILLAT-E-JAFFARIYA

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 December 2022

Details	31.12.22 Total funds £	31.12.21 Total funds £
<b>INCOME RESOURCES</b>		
Donations - General	14,602	17,995
Donations - Building		
Members' Subscription		
Income resources from Charitable activities		
Gift Aid - Refund (retrospective recovery)	13,495	18,799
Government grants		
Other income		
<b>Total Income Resources</b>	<b>28,097</b>	<b>36,794</b>
<b>RESOURCES EXPENDED</b>		
Charitable activities	(7,057)	(11,314)
Mortgage Interest	(4,537)	(3,291)
<b>Other Expenses</b>		
Rates and Water	(3,157)	(2,770)
Electricity	(897)	(717)
Oil Charges - Heating	(994)	(875)
Other	(525)	(525)
<b>Total Resources Expended</b>	<b>(17,167)</b>	<b>(19,492)</b>
<b>Net Incoming / (Outgoing) Resources for the year</b>	<b>10,930</b>	<b>17,302</b>
Total Funds brought forward		
<b>Total Funds carried forward</b>	<b>10,930</b>	<b>17,302</b>