

REGISTERED CHARITY NUMBER: 295830

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31
DECEMBER 2023 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

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MILLAT-E-JAFFARIYA

List of Executive Members and Trustees

For the year ended 31 December, 2023

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 2023

The Trustees present their report together with the financial statements of the charity for the year ended 31 December 2023.

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 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).

Availability of Assets to fulfil obligations:

The Charity has adequate reserves to fulfill its charitable obligations.

Income for year 2023 was £31,411/- as compared to the income of £28,097/- in year 2022.

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 31st July and signed in their behalf by:

SYED DILAWAR HUSSAIN
.....
SD Hussain

Trustee Name:

Date: 14/8/2024

ZAHHEER HUSSAIN
.....
Z Hussain

Trustee Name:

Date: 14/8/2024

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 2023.

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.

NAEEM SHAHZAD

Independent Examiner's Name

Independent Examiner's Firm/Business Name

ACCOUNTAX POINT

Independent Examiner's Address

SUITE 9, KELVIN HOUSE
KELVIN WAY
CRAWLEY

RH10 9WE

Naeem

MILLAT-E-JAFFARIYA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 December 2023

Details	Notes	Unrestricted Funds £	Restricted Funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME RESOURCES					
Donations, Membership and other income		31,411		31,411	28,097
Total Income Resources		31,411	0	31,411	28,097
RESOURCES EXPENDED					
Charitable activities		(8,672)		(8,672)	(7,057)
Mortgage Interest		(7,490)		(7,490)	(4,537)
Other		(5,343)		(5,343)	(5,572)
Total Resources Expended		(21,505)	0	(21,505)	(17,166)
Net Incoming / (Outgoing) Resources for the year		9,906	0	9,906	10,931
Total Funds brought forward				0	0
Total Funds carried forward		9,906	0	9,906	10,931

MILLAT-E-JAFFARIYA

BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2023

Details	Notes	Unrestricted Funds £	Restricted Funds £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible Assets		478,641		478,641	478,641
CURRENT ASSETS					
Cash at Bank and in hand		29,678		29,678	22,537
NET CURRENT ASSETS					
Current Liabilities		29,678		29,678	22,537
TOTAL ASSETS LESS CURRENT LIABILITIES					
		(5,150)		(5,150)	0
AMOUNT FALLING DUE AFTER ONE YEAR					
Mortgage		503,169		503,169	501,178
		(112,480)		(112,480)	(120,396)
NET ASSETS					
		390,689	0	390,689	380,783
FUNDS					
Unrestricted funds					
Restricted funds		390,689		390,689	380,783
TOTAL FUNDS					
		390,689	0	390,689	380,783

The financial statements were approved by the Board of Trustees and authorised for issue on 31-Jul-2024 and were signed on its behalf by:

SYED DILAWAR HUSSAIN

Full Name

Trustee

Date: 14/8/2024

ZAHED HUSSAIN

Full Name

Trustee

Date: 14-08-2024

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 December 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, and 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 restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for 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 2023 nor for the year ended 31 December 2022.

Trustees' expenses

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

3. STAFF COSTS

Charity did not have any staff during the financial year 2023 and no employees received emoluments more than £60,000.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

MILLAT-E-JAFFARIYA

COMPARATIVES - STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 December 2023

Details	Notes	Unrestricted Funds £	Restricted Funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME RESOURCES					
Donations					
Income resources from Charitable activities		18,303		18,303	14,602
Government grants					
Other income					
Total Income Resources		<u>13,108</u>		<u>13,108</u>	<u>13,495</u>
RESOURCES EXPENDED					
Charitable activities		31,411		31,411	28,097
Other		(21,505)		(21,505)	(17,166)
Total Resources Expended		<u>(21,505)</u>		<u>(21,505)</u>	<u>(17,166)</u>
Net Incoming / (Outgoing) Resources for the year		<u>9,906</u>	<u>0</u>	<u>9,906</u>	<u>10,931</u>
Total Funds brought forward					
Total Funds carried forward		<u>9,906</u>	<u>0</u>	<u>9,906</u>	<u>10,931</u>

5. MOVEMENT IN FUNDS

MOVEMENT IN FUNDS
MILLAT-E-JAFFARIYA

A	At 1.1.23	Net Movement in funds	At 31.12.23	At 1.1.22	Net Movement in funds	At 31.12.22
Unrestricted funds						
General funds	380,783	9,906	390,689	369,852	10,931	380,783
Designated fund	380,783	9,906	390,689	369,852	10,931	380,783
Restricted funds						
Restricted fund						
	380,783	9,906	390,689	369,852	10,931	380,783
TOTAL FUNDS						

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
Unrestricted funds						
General funds	31,411	21,505	9,906	28,097	17,166	10,931
Designated fund	18,649	21,505	9,906	18,649	23,919	10,931
Restricted funds						
Restricted fund						
	18,649	21,505	9,906	18,649	23,919	10,931
TOTAL FUNDS						

6. DETAILED STATEMENT OF FINANCIAL ACTIVITIES

MILLAT-E-JAFFARIYA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 December 2023

Details	31.12.23 Total funds £	31.12.22 Total funds £
INCOME RESOURCES		
Donations - General	18,303	14,602
Donations - Building		
Members' Subscription		
Income resources from Charitable activities		
Gift Aid - Refund (retrospective recovery)	13,108	13,495
Government grants		
Other income		
Total Income Resources	31,411	28,097
RESOURCES EXPENDED		
Charitable activities	(8,672)	(7,057)
Mortgage Interest	(7,490)	(4,537)
Other Expenses		
Rates and Water	(3,018)	(3,157)
Electricity	(1,109)	(897)
Oil Charges - Heating	(1,170)	(994)
Other	(47)	(525)
Total Resources Expended	(21,505)	(17,167)
Net Incoming / (Outgoing) Resources for the year	9,906	10,930
Total Funds brought forward		
Total Funds carried forward	9,906	10,930