

**THE MUSLIM YOUTH FOUNDATION**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021**

Riley Moss 2018 Limited  
Riley House  
183-185 North Road  
Preston  
Lancashire  
PR1 1YQ

**THE MUSLIM YOUTH FOUNDATION**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2021**

---

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Statement of Financial Position</b>	6
<b>Notes to the Financial Statements</b>	7 to 12
<b>Detailed Statement of Financial Activities</b>	13 to 14

**THE MUSLIM YOUTH FOUNDATION**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 AUGUST 2021**

---

<b>Trustees</b>	Dr M Fayez Al-Hamad Mr F Ahmed Mr S Al-Aqel Mr M A Malek Mr G Al-Shamy
<b>Principal address</b>	Clydesdale House 27 Turner Street Piccadilly Manchester M4 1DY
<b>Registered charity number</b>	327233
<b>Independent examiner</b>	Riley Moss 2018 Limited Riley House 183-185 North Road Preston Lancashire PR1 1YQ

# THE MUSLIM YOUTH FOUNDATION

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

---

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **Objectives and activities**

The Muslim Youth Foundation was established in 1983 by a group of academics and business people to promote Islam to both Muslims and Non-Muslims. The objectives of the trust are to advance the religion of Islam and the teachings of Islamic education. In setting objectives and planning activities, the trustees have given careful consideration to Charity Commission's guidelines of public benefit. The trustees have reviewed the major risks to which the charity is exposed and the topic is regularly discussed at trustees' meetings.

The Muslim Youth Foundation is a place of worship, a mosque with approximately 600 people attending Jumah (Friday congregational prayer) and over 200 people daily for other prayers. The congregation is from many different ethnic backgrounds, Arab, Pakistani, Bengali, White, African, Malaysian etc. The people who attend the MYF include students, professionals and others working in the City Centre. The MYF was one of the pioneers in the UK in using the English language as its medium for all its programmes including the Friday Khutbah (sermon) as part of the Jumah Salah (Friday congregational prayer). Initially, the focus was the development of the Muslim youth through various educational, social and spiritual programmes, including national youth camps with many of these youth going on to becoming active in the wider Muslim community.

Now, the MYF has various projects and services related to the fields of education, social welfare, and culture. As well as the mosque, there are regular adult education programmes such as lectures and seminars and weekly study circle. The MYF also works with schools. There are visits to the mosque by trainee teachers plus schools. The MYF also works with children in Bosnia funding educational, cultural and sports programmes. Another programme of the MYF is providing a rota of Khateeds (Islamic preachers) to local universities prayer halls, 2 mosques and a hospital for the congregational Friday prayer.

The MYF is used as a resource by the community hosting various activities such as weekly talk on Islam, weekly fitness classes for women, occasional programmes for a Muslim Deaf Group. The MYF regularly has collections for various relief agencies.

When planning activities for the year, the trustees have considered the Commission's guidance on public benefit.

### **Achievement and performance**

Over the last year, the Muslim Youth Foundation has been cooperating with partnerships such as the local interfaith organisation and university and working its various projects which were developed to be more professional. These projects include developing magazines and holding regular educational activities such as lectures and seminars.

### **Financial review**

The trust received its income from a variety of sources which were mainly individual donations of £44,529 (2020: £39,682)

### **Future plans**

The MYF plans to further develop its project and services to higher quality. It also intends to develop partnerships with other organisations including the delivery of multi cultural awareness courses. Plans include more work within the schools through interfaith project and MYF is developing the second phase of an educational magazine for schools together with DVD for deaf people. There are plans to extend the counselling service and MYF also intends to explore different options of funding to enable further developments of its projects and services. The MYF will also embark on a further regeneration project to refurbish its premises.

## THE MUSLIM YOUTH FOUNDATION

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

---

#### **Structure, governance and management**

The Muslim Youth Foundation (MYF) is constituted under a trust deed dated 23 July 1983 and is a registered charity (Charity number 327233). The MYF is governed by a board of trustees. The trustees may be appointed and discharged by the board of trustees and may serve without time limit. The trustees are encouraged to attend relevant external briefings and training courses. Every decision of the trustees shall be determined by the majority of votes of the trustees present and voting on the question. There shall be a quorum when three trustees are present at any meeting. The MYF also has salaried staff and volunteers who implement the work of the charity.

Approved by order of the board of trustees on 27 June 2022 and signed on its behalf by:

Mr G Al-Shamy - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE MUSLIM YOUTH FOUNDATION

---

## **Independent examiner's report to the trustees of The Muslim Youth Foundation**

I report to the charity trustees on my examination of the accounts of The Muslim Youth Foundation (the Trust) for the year ended 31 August 2021.

### **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.

Farook Patel  
FCA  
Riley Moss 2018 Limited  
Riley House  
183-185 North Road  
Preston  
Lancashire  
PR1 1YQ

27 June 2022

THE MUSLIM YOUTH FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2021

		2021 Unrestricted fund £	2020 Total funds £
<b>Income and endowments from</b>	<b>Notes</b>		
Donations and legacies		33,129	29,482
Investment income	2	11,400	10,202
Other income		46,928	22,774
<b>Total</b>		<u>91,457</u>	<u>62,458</u>
<b>Expenditure on</b>			
<b>Charitable activities</b>	<b>3</b>		
Charitable expenditure		87,225	68,916
<b>NET INCOME/(EXPENDITURE)</b>		<u>4,232</u>	<u>(6,458)</u>
<b>Reconciliation of funds</b>			
<b>Total funds brought forward</b>		188,280	194,738
<b>Total funds carried forward</b>		<u><u>192,512</u></u>	<u><u>188,280</u></u>

The notes form part of these financial statements

THE MUSLIM YOUTH FOUNDATION

STATEMENT OF FINANCIAL POSITION  
31 AUGUST 2021

		2021 Unrestricted fund £	2020 Total funds £
<b>Fixed assets</b>	<b>Notes</b>		
Tangible assets	7	78,217	82,013
<b>Current assets</b>			
Debtors	8	1,805	2,232
Cash at bank and in hand		116,802	106,548
		<u>118,607</u>	<u>108,780</u>
<b>Creditors</b>			
Amounts falling due within one year	9	(4,312)	(2,513)
		<u>114,295</u>	<u>106,267</u>
<b>Net current assets</b>			
		<u>192,512</u>	<u>188,280</u>
<b>Total assets less current liabilities</b>			
		<u>192,512</u>	<u>188,280</u>
<b>NET ASSETS</b>		<u>192,512</u>	<u>188,280</u>
<b>Funds</b>	10		
Unrestricted funds		192,512	188,280
<b>Total funds</b>		<u>192,512</u>	<u>188,280</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 June 2022 and were signed on its behalf by:

Mr G Al-Shamy - Trustee

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 incoming resources are included in the statement of financial activities when the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received and the amount of income receivable can be measured reliably. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Gifts in kind for distribution are included in the accounts as incoming resources and resources expended when they are distributed at their approximate market value at the date of distribution.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

Income tax recoverable under the Gift Aid Scheme is recognised where there is an entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

**Expenditure**

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.

Expenditure on grants is recorded once the trust has made an unconditional commitment to pay the grant and this is communicated to the beneficiary or the grant has been paid, whichever is earlier.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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 an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

THE MUSLIM YOUTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021

---

1. Accounting policies - continued

**Tangible fixed assets**

Improvements to property - 15% on reducing balance  
Fixtures and fittings - 15% on reducing balance

**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.

**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. Investment income

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Rents received	11,400	10,200
Bank interest receivable	-	2
	<u>11,400</u>	<u>10,202</u>

3. Charitable activities costs

	<b>Direct Costs</b>	<b>Support costs (see note 4)</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable expenditure	<u>84,458</u>	<u>2,767</u>	<u>87,225</u>

**THE MUSLIM YOUTH FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021**

---

**4. Support costs**

	<b>Governance costs</b>
	<b>£</b>
Charitable expenditure	<u>2,767</u>

Support costs, included in the above, are as follows:

**Governance costs**

	<b>2021 Charitable expenditure £</b>	<b>2020 Total activities £</b>
Accountancy and legal fees	<u>2,767</u>	<u>2,782</u>

**5. Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

**6. Staff costs**

The average monthly number of employees during the year was as follows:

	<b>2021</b>	<b>2020</b>
Admin	<u>2</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

THE MUSLIM YOUTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021

7. Tangible fixed assets

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
<b>Cost</b>				
At 1 September 2020	47,189	115,195	105,075	267,459
Additions	-	-	1,680	1,680
At 31 August 2021	47,189	115,195	106,755	269,139
<b>Depreciation</b>				
At 1 September 2020	-	99,141	86,305	185,446
Charge for year	-	2,408	3,068	5,476
At 31 August 2021	-	101,549	89,373	190,922
<b>Net book value</b>				
At 31 August 2021	47,189	13,646	17,382	78,217
At 31 August 2020	47,189	16,054	18,770	82,013

8. Debtors: amounts falling due within one year

	2021 £	2020 £
Prepayments	1,805	2,232

9. Creditors: amounts falling due within one year

	2021 £	2020 £
Taxation and social security	3,442	1,434
Other creditors	870	1,079
	4,312	2,513

10. Movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>			
General fund	188,280	4,232	192,512
<b>TOTAL FUNDS</b>	188,280	4,232	192,512

THE MUSLIM YOUTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021

10. Movement in funds - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	91,457	(87,225)	4,232
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>91,457</u>	<u>(87,225)</u>	<u>4,232</u>

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
<b>Unrestricted funds</b>			
General fund	194,738	(6,458)	188,280
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>194,738</u>	<u>(6,458)</u>	<u>188,280</u>

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	62,458	(68,916)	(6,458)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>62,458</u>	<u>(68,916)</u>	<u>(6,458)</u>

**THE MUSLIM YOUTH FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021**

---

**11. Related party disclosures**

There were no related party transactions for the year ended 31 August 2021.

**THE MUSLIM YOUTH FOUNDATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	33,129	29,482
<b>Investment income</b>		
Rents received	11,400	10,200
Bank interest receivable	-	2
	<u>11,400</u>	<u>10,202</u>
<b>Other income</b>		
Covid Council Grant	18,901	10,000
JRS Grant	28,027	12,774
	<u>46,928</u>	<u>22,774</u>
<b>Total incoming resources</b>	<u>91,457</u>	<u>62,458</u>
<b>Expenditure</b>		
<b>Charitable activities</b>		
Wages	40,172	45,351
Pensions	923	924
Rates and water	214	147
Insurance	3,134	1,646
Light and heat	7,654	7,440
Telephone	1,168	1,245
Postage and stationery	1,089	1,081
Advertising & Promotion	8,595	-
Sundries	-	42
Repairs and maintenance	1,060	-
Catering	25	1,442
Cleaning	579	671
Donations	14,370	-
Improvements to property	2,408	2,833
Fixtures and fittings	3,067	3,312
	<u>84,458</u>	<u>66,134</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	2,767	2,782
<b>Total resources expended</b>	<u>87,225</u>	<u>68,916</u>
<b>Net income/(expenditure)</b>	<u>4,232</u>	<u>(6,458)</u>

This page does not form part of the statutory financial statements

**THE MUSLIM YOUTH FOUNDATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2021**

---

<b>2021</b>	<b>2020</b>
<b>£</b>	<b>£</b>
<u>          </u>	<u>          </u>

This page does not form part of the statutory financial statements