

MUSLIM MOSQUE TRUST (CHAPEL WALK MOSQUE)

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

CHARITY NUMBER 505942

CONTENTS**PAGES**

Legal and administrative information	1
Report of the trustees	2-3
Independent examiners report	4
Statement of financial activities	5
Charity balance Sheet	6
Notes forming part of the Financial Statements	7-11

MUSLIM MOSQUE TRUST (CHAPEL WALK MOSQUE)

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2020

TRUSTEES:

Mr. Ghulam Yasseen
Mr. Mohammed Akram
Mr. Mohammed Afzal
Mr. Mohammed Siddiq

REGISTERED OFFICE:

24 Broom Road
Rotherham
South Yorkshire
S60 2TA

CHARITY NUMBER:

505942

ACCOUNTANTS:

Smart Accounting Ltd
1 Ronald Road
Darnall
Sheffield
S9 4RH

BANKERS:

Yorkshire Bank
1 Frederick Street
Rotherham
South Yorkshire
S60 1QP

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

MUSLIM MOSQUE TRUST (CHAPEL WALK MOSQUE)

CHARITY NUMBER 505942

24 Broom Road
Rotherham
South Yorkshire
S60 2TA

TRUSTEES

OFFICE

Mr. Mohammed Afzal
Mr. Mohammed Akram
Mr. Ghulam Yasseen
Mr. Mohammed Siddiq

Chairman

Secretary

STRUCTURE, GOVERNANCE AND MANAGEMENT

Type of governing document	Memorandum and Articles of Association
How the charity is constituted	Memorandum and Articles of Association
Trustees Selection Method	Voting

Objectives and activities

The Muslim Mosque Trust (Chapel Walk Mosque) is constituted by memorandum and Articles of Association under the charity no 505942.

The objectives of the trust are to deliver Mosque services for the benefit and use of the Muslim Pakistani / Kashmiri Community of Rotherham including:

- To establish, Operate and maintain Masjid(s) for the performance of congregational and other prayers and religious rites and activities.
- To establish, Operate and maintain institutions for the dissemination of Islamic or what is deemed as a corollary to Islamic teaching, training and education to young people, elderly people, people with disabilities and individuals from a ethnic minority background.
- The provision of opportunities for communities to use the Mosque facilities to deliver faith activities.
- To co-operate with other institutions having similar aims and objectives and affiliations.
- To undertake any other religious and educational purposes of a charitable nature as the Trustees may from time to time determine.

Organisation

The trustees who have served during the year and since the year end are set out on page 1. Trustees are appointed by the board of trustees by the majority vote. They will serve as a trustee until they resign or removed from the board by majority vote. Trustee meet regularly as and when required discuss any project or general progress.

Income Generation

Income was generated by the Local Muslim community to promote the objective.

Risk Management

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

Financial review

Charity does not have any specific policy to maintain reserve funds. It will call at local community to donate funds when charity is short of funds and needs money for any specific project.

Declaration

Signed on behalf of charity's trustees

Signature

Full name	Mr. Ghulam Yasseen
Position	Trustee
Date	15.11.2021

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MUSLIM MOSQUE TRUST (CHAPEL WALK MOSQUE)

FOR THE YEAR ENDED 31 DECEMBER 2020

CHARITY NUMBER 505942

We report on the accounts of MUSLIM MOSQUE TRUST (CHAPEL WALK MOSQUE) for the year ended 31 December 2020, which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed .

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Direction given by the Charity Commission (under section 145(5)(b) of the 2011 Act,) and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general directions given by the charity commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanation from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair " view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention (other than that disclosed below*)

(1) Which gives us reasonable cause to believe that in, any material respect, the requirements:

- to keep Proper accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which , in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed

Date

Name:

Abdul Rashid

Abdul Rashid

Relevant Professional qualifications or body:

Chartered Certified Accountants

Address:

1 Ronald Road Sheffield S9 4RH

MUSLIM MOSQUE TRUST (CHAPEL WALK MOSQUE)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2020

		2020			2019
		£	£	£	£
		<u>UNRESTRICTED</u>	<u>RESTRICTED</u>	<u>TOTAL</u>	<u>TOTAL</u>
<u>INCOMING RESOURCES</u>					
Donations:	2	48,860	-	48,860	69,581
Interest received		12		12	
Activities in furtherance of the charity's objective:					
Activities for generating funds:					
		<u>48,872</u>	<u>-</u>	<u>48,872</u>	<u>69,581</u>
<u>RESOURCES EXPENDED</u>					
Cost of generating funds:		-	-	-	
Charitable expenditure :	5	0	-	-	
Cost of activities in furtherance of the charity's objective:					
Establishment and education.	5	31,473	-	31,473	32,668
Management and administration.	5	240	-	240	-
Total resources expended		<u>31,713</u>	<u>-</u>	<u>31,713</u>	<u>32,668</u>
NET INCOMING RESOURCES	6	<u>17,159</u>	<u>-</u>	<u>17,159</u>	<u>36,913</u>
<u>NET MOVEMENT IN FUNDS</u>					
Funds balances B/fwd at 01/01/2020		<u>572,386</u>	<u>-</u>	<u>572,386</u>	<u>535,473</u>
Funds balances C/fwd at 31/12/2020		<u>589,545</u>	<u>-</u>	<u>589,545</u>	<u>572,386</u>

All incoming resources and resources expended derive from containing activities.

MUSLIM MOSQUE TRUST (CHAPEL WALK MOSQUE)

CHARITY BALANCE SHEET
AS AT 31 DECEMBER 2020

		2020	2019
		£	£
FIXED ASSETS			
Tangible assets	7	551,985	548,990
CURRENT ASSETS			
Cash at bank & in hand		41,117	30,564
		593,102	579,554
CREDITORS			
Amounts falling due within one year	9	555	167
TOTAL ASSETS LESS CURRENT LIABILITIES		592,547	579,387
CREDITORS			
Amounts falling due after more than one year	9	3,000	7,000
NET ASSETS OVER LIABILITIES		589,545	£572,386
FUNDS ACCOUNT:			
UNRESTRICTED FUNDS		£589,545	£572,386

Approved by the Board of Trustees:

Mr. Ghulam Yasseen Trustee

MUSLIM MOSQUE TRUST (CHAPEL WALK MOSQUE)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

(a) Basis of preparation

The financial statements have been prepared on basis of historic cost (except that investments are shown at market value) in accordance with:
Accounting and Reporting by Charities-Statement of Recommended Practice (SORP 2005).
With accounting standards and with the Charities Act 2011.

(b) Charity status

The charity is governed by trust deed. The trustees are named on page 1.

(c) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

(d) Restricted funds

These are to be used for specific purposes as laid down by the donor- Expenditure that meets these criteria is charged to fund, together with a fair allocation of management and support cost.

(e) Incoming resources

All incoming resources are included in the SORP when the charity is legally entitled to the income and the amount can be qualified with reasonable accuracy.

(f) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

(g) Tangible fixed assets and depreciation

Tangible fixed assets costing more than £100 are capitalised and included at cost including any incidental expenses of acquisition. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:

Land and Building	0 %	on cost
Fixture and Fitting	10%	on net book value

2. DONATIONS

2020

48,860

2019

69,581

Donations include general donations and collection made on Friday, Eid and during Ramadan month from people attending mosque.

3. Charity owned a property sometime ago, which is sold to buy new property for the Mosque.

	2020			2019
	£	£	£	£
	<u>UNRESTRICTED</u>	<u>RESTRICTED</u>	<u>TOTAL</u>	<u>TOTAL</u>
Children's' parents regular monthly donations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

MUSLIM MOSQUE TRUST (CHAPEL WALK MOSQUE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

5. TOTAL RESOURCES EXPENDED

	<u>UNRESTRICTED</u>	<u>RESTRICTED</u>	<u>TOTAL</u>	<u>TOTAL</u>
	£	£	2020	2019
	£		£	£
Establishment and Education				
Water rates	628	-	628	1,385
Light and heat	5,677	-	5,677	6,366
Telephone and stationary	339	-	339	306
Staff & Teaching costs	22,107	-	22,107	22,518
Repairs & renewals	530	-	530	0
Building Insurance	2,191	-	2,191	2,092
Professional & Legal Fees		-	-	-
	<u>31,473</u>	<u>-</u>	<u>31,473</u>	<u>32,668</u>
Management and Administration				
Bank charges		-		0
Sundry & cleaning	240	-	240	0
	<u>240</u>	<u>-</u>	<u>240</u>	<u>0</u>
Total resources expended	<u>31,713</u>	<u>-</u>	<u>31,713</u>	<u>32,668</u>

6. NET INCOMING REOURCES FOR THE YEAR

This is after charging:	<u>2020</u>	<u>2019</u>
	£	£
Depreciation	<u> </u>	<u> </u>

MUSLIM MOSQUE TRUST (CHAPEL WALK MOSQUE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

6. STAFF COSTS AND NUMBERS

Staff costs were as follows:

	<u>2020</u>	<u>2019</u>
	£	£
Wages and Teaching Cost	21,826	21,905
Social Security costs	0	611
Pension	282	613
	<u>22,107</u>	<u>23,129</u>

Staff numbers were as follows:

	<u>2020</u>	<u>2019</u>
	£	£
Teaching and traing	<u>2</u>	<u>2</u>

7. TANGIBLE FIXED ASSETS

	New Mosque Buildings £	Total £
COST		
As at 1st January 2020	548,990	548,990
Additions new mosque building.	2,996	2,996
At 31st December 2020	<u>551,985</u>	<u>551,985</u>
DEPRECIATION		
As at 1st January 2020	-	-
At 31st December 2020	<u>-</u>	<u>-</u>
NET BOOK VALUE		
At 31st December 2020	<u>551,985</u>	<u>551,985</u>
As at 1st January 2020	<u>548,990</u>	<u>548,990</u>

MUSLIM MOSQUE TRUST (CHAPEL WALK MOSQUE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

8. DEBTORS

<u>2020</u>	<u>2019</u>
£	£
Nil	Nil

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2020</u>	<u>2019</u>
	£	£
Taxation and social security costs	502	111
Pension	53	56
	<u>555</u>	<u>167</u>

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

	<u>2020</u>	<u>2019</u>
	£	£
Interest free loans (repayable on demand)	<u>3,000</u>	<u>7,000</u>