

**THE HILLFIELDS MUSLIM ASSOCIATION**  
**Charity Number 512053**

**REPORT AND ACCOUNTS**

**YEAR TO 5th APRIL 2021**

**TRUSTEES' ANNUAL REPORT**  
**HILLFIELDS MUSLIM ASSOCIATION - CHARITY NO 512053**

Trustees

- Dr M F Suleman
- Mr G Sheikh
- Mr I Kathawala

The trustees present their annual report annual report and the accounts for the year to 5th April 2021 together with the independent examiner's report.

Constitution and Governing

The Hillfields Muslim Association is registered with the Charity Commission (No 512053).The Association was established on 12th September 1976 and is governed by it's constitution created at the time of it's establishment.

Professional Services

During the year the Association used services provided by the following: -

- |             |   |  |
|-------------|---|--|
| Bankers     | : | Lloyds Bank plc<br>Gosford Street<br>Coventry  |
| Solicitors  | : | Kundert & Co<br>Coventry   |
| Accountants | : | Mr Akbar Dedat<br>Crystal Business Services Limited<br>Chartered Accountants<br>Coventry |

Aims, Objectives, Activities

The Association is responsible for the maintenance and operation of the 'mosque' complex situated at numbers 1-5, Berry Street, Hillfields, Coventry.

The principal objects of the Association is the advancement of Islamic values and education amongst the Muslims living in the Hillfields area of the city of Coventry.

These objectives are achieved by the running of the mosque which provides daily prayer facilities; organising of classes for both adults and children; providing a community facility for the inhabitants of Hillfields; and providing guidance on social and religious matters when requested.

The trustees are mindful of the Charities Commission guidance on public benefit and believe that the services and facilities provided by the Association do provide public benefit

Administration

The trustees are responsible for the general control and management of the Association. No remunerations are paid to any of the trustees.

The trustees meet regularly and although they are responsible for all the decisions there are regular consultations with community elders and other meetings of the congregation.

Some of the day-to-day management of the Association are delegated to volunteers who are changed on a regular basis.

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**TRUSTEES' ANNUAL REPORT**  
**HILLFIELDS MUSLIM ASSOCIATION - CHARITY NO 512053**

Trustees

The task of appointing new trustees is principally the responsibility of the existing trustees. Again, detailed consultations are made with community elders and other members of the congregation.

It is important that any new trustee is a regular congregation member and is well aware of the Association's objectives and operations. This ensures that the smooth operations of the Association at all time.

Risk Management

The trustees regularly assess the risks faced by the Association and the measures that are in place to address them.

Grants

The Association does not make any grants.

Investments

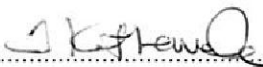
The Association owns a freehold residential property situated at 29, Berry Street, Hillfields, Coventry. Surplus monies are not invested in any deposit accounts or in shares and securities.

Financial Review

During the year the Association had net incoming resources of £7,883 (2020- £7,513 ) and at the end of the year the unrestricted reserves were £331,378 (2020- £323,495).The trustees consider this level of reserves to be satisfactory and adequate to meet the Association's objectives in the foreseeable future.

This report was approved by the trustees on 3rd February 2022

.....Trustee ..... Trustee GULAM SHAIKH

.....Trustee ..... Trustee ISUF KATHAWALA.

**Independent Examiner's Report to the Trustees of  
HILLFIELDS MUSLIM ASSOCIATION - CHARITY NO 512053**

We report on the accounts for the year ended 5th April 2021 which are set out on pages 4 to 7.

**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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:-

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities 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 the General Directions given by the Charity Commissioners. 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 explanations from you as 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 my examination, no matter has come to my attention:-

- (1) which gives me reasonable cause to believe that in any material respects the requirements
  - to keep accounting records in accordance with section 130 of the Charities Act;
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met ; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

3rd February 2022



Mr AKBAR DEDAT (Chartered Accountant)  
CRYSTAL BUSINESS SERVICES LTD  
Chartered Accountants  
264 Stoney Stanton Road  
COVENTRY. CV1 4FP

**HILLFIELDS MUSLIM ASSOCIATION**  
**Charity Number 512053**

**Statement of Financial Activities For The Year To 5th April 2021**

	<u>£</u>	<u>2021</u> <u>£</u>	<u>£</u>	<u>2020</u> <u>£</u>
<b><u>INCOMING RESOURCES</u></b>				
<b><u>Incoming resources from Charitable Activities</u></b>				
Sale of books	986		1,581	
Membership fees	1,916		1,835	
		2,902		3,416
<b><u>Incoming Resources From Generated Funds</u></b>				
Donations and collections	41,874		49,778	
Investment incomes (rents)	6,000		5,500	
		47,874		55,278
<b><u>Total Incoming Resources</u></b>		<u>50,776</u>		<u>58,694</u>
<b><u>RESOURCES EXPENDED</u></b>				
<b><u>Charitable Activities</u></b>				
Wages	42,423		39,534	
Job retention scheme grants	(11,313)		-	
Light & heat	2,327		2,948	
Insurance	983		1,055	
Water rates	743		725	
Repairs & renewals	2,672		2,922	
Books	1,552		1,743	
Ppe Supplies	2,085		-	
Sundry expenses	1,421		2,254	
<b><u>Total Resources Expended</u></b>		42,893		51,181
<b><u>NET INCOMING RESOURCES</u></b>		<u>7,883</u>		<u>7,513</u>
Funds Balance at 6th April 2020		323,495		315,982
<b><u>Funds Balance at 5th April 2021</u></b>		<u>331,378</u>		<u>323,495</u>

**ALL OF THE CHARITY FUNDS ARE UNRESTRICTED**

**ALL OF THE CHARITY'S ACTIVITIES ARE ON A CONTINUING BASIS**

**HILLFIELDS MUSLIM ASSOCIATION**  
**Charity No 512053**  
**Balance Sheet As At 5th April 2021**

	<u>£</u>	<u>2021</u> <u>£</u>	<u>£</u>	<u>2020</u> <u>£</u>
<b><u>FUNDS ACCOUNT</u></b>				
General Funds - Unrestricted		331,378		323,495
		<u>331,378</u>		<u>323,495</u>
 <b>Represented by:-</b>				
<b><u>FIXED ASSETS</u></b>				
<b><u>Freehold Properties</u></b>				
<b><u>Functional</u></b>				
1, Berry Street, Coventry		16,736		16,736
3, Berry Street, Coventry		40,293		40,293
5, Berry Street, Coventry		70,631		70,631
		<u>127,660</u>		<u>127,660</u>
<b><u>Investment</u></b>				
29, Berry Street, Coventry		9,106		9,106
		<u>136,766</u>		<u>136,766</u>
 Fixtures & Fittings, Improvements		 71,243		 71,243
		<u>208,009</u>		<u>208,009</u>
<b><u>CURRENT ASSETS</u></b>				
Grant debtor		572		-
Bank Balance - Lloyds TSB		122,797		115,819
		<u>123,369</u>		<u>115,819</u>
<b><u>CURRENT LIABILITIES</u></b>				
PAYE		-		333
		<u>-</u>		<u>333</u>
		331,378		323,495
		<u>£ 331,378</u>		<u>£ 323,495</u>

Approved by the trustees on 3rd February 2022

..... *U. S. H. 17/1/21* ..... Trustees *GULAM SHAIKH*

..... *J. Kathawa* ..... Trustees *ISUF KATHAWA*

## **HILLFIELDS MUSLIM ASSOCIATION**

### **Notes to the Accounts For The Year Ended 5th April 2021**

#### **1 Summary of significant accounting policies**

##### **(a) General information and basis of preparation**

The Hillfields Muslim Association is a charity registered in England. The nature of the charity's operations and principal activities are set out in the trustees' report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have not departed from the Charities (Accounts and Reports) Regulations 2008 in order to provide a 'true and fair view'.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **(b) Funds**

Unrestricted funds 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.

##### **(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

##### **(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

##### **(e) Tangible fixed assets**

The trustees consider that the depreciation of land and buildings is not appropriate. Smaller moveable fixed assets are expenses in the revenue account.

##### **(g) Creditors payable within one year**

Creditors with no stated interest rate and payable within one year are recorded at transaction price.

**HILLFIELDS MUSLIM ASSOCIATION**  
**Notes to the Accounts For The Year Ended 5th April 2021**

**(h) Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

**(j) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable organisation for UK corporation tax purposes.

**3 Payroll costs**

The average number of full and part-time employees in the year was 10 (2020 - 12). There are no employees who received emoluments exceeding £60,000 in the year.

There were no remunerations or disbursements for the active trustees during the year to 5th April 2021. The analysis of payroll is as follows:-

	<b>£</b>	<b>£</b>
Gross salaries	<u>42,423</u>	<u>39,535</u>
	<u>42,423</u>	<u>39,535</u>