

THE HILLFIELDS MUSLIM ASSOCIATION
Charity Number 512053

REPORT AND ACCOUNTS

YEAR TO 5th APRIL 2023

TRUSTEES' ANNUAL REPORT
HILLFIELDS MUSLIM ASSOCIATION - CHARITY NO 512053

Trustees

- Dr M F Suleman
- Mr I Kathawala

The trustees present their annual report and the accounts for the year to 5th April 2023 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 its constitution created at the time of its establishment.

Professional Services

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

Bankers	:	Lloyds Bank plc Gosford Street Coventry
Solicitors	:	Kundert & Co Coventry
Accountants	:	Mr Akbar Dedat Crystal Business Services Limited Chartered Accountants 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.

.....Continued

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 times.

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.

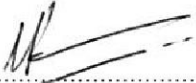
Financial Review

During the year the Association had net incoming resources of £4,859 (2022- £8,315) and at the end of the year the unrestricted reserves were £344,552 (2022- £339,693). 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 9th February 2024


.....Trustee

ISUF KATHAWALA


.....Trustee

Dr. M.F. Suleman

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HILLFIELDS MUSLIM ASSOCIATION**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5th April 2023 which are set out on pages 4 to 7.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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:-

accounting records were not kept in respect of the charity as required by section 130 of the Act; or

the accounts do not accord with those records, or

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.



9th February 2024

Mr AKBAR DEDAT (member ICAEW)
CRYSTAL BUSINESS SERVICES LTD.
Chartered Accountants
265, STONEY STANTON RD.
COVENTRY. CV1 4FP

HILLFIELDS MUSLIM ASSOCIATION
Charity Number 512053

Statement of Financial Activities For The Year To 5th April 2023

	<u>£</u>	<u>2023</u> <u>£</u>	<u>£</u>	<u>2022</u> <u>£</u>
<u>INCOMING RESOURCES</u>				
<u>Incoming resources from Charitable Activities</u>				
Sale of books	1,498		2,109	
Membership fees	<u>4,526</u>		<u>50</u>	
		6,024		2,159
<u>Incoming Resources From Generated Funds</u>				
Donations and collections	59,188		63,295	
Investment incomes (rents)	<u>6,600</u>		<u>6,250</u>	
		65,788		69,545
<u>Total Incoming Resources</u>		<u>71,812</u>		<u>71,704</u>
<u>RESOURCES EXPENDED</u>				
<u>Charitable Activities</u>				
Wages	52,424		53,599	
Job retention scheme grants	-		(1,144)	
Light & heat	6,138		2,722	
Insurance	942		807	
Water rates	1,011		477	
Repairs & renewals	1,157		2,880	
Books	1,942		1,759	
Teaching aids	1,332		-	
Ppe supplies	44		201	
Sundry expenses	<u>1,963</u>		<u>2,088</u>	
<u>Total Resources Expended</u>		66,953		63,389
<u>NET INCOMING RESOURCES</u>		<u>4,859</u>		<u>8,315</u>
TOTAL FUNDS BROUGHT FORWARD		339,693		331,378
<u>TOTAL FUNDS CARRIED FORWARD</u>		<u>344,552</u>		<u>339,693</u>

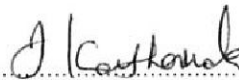
ALL OF THE CHARITY FUNDS ARE UNRESTRICTED

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


HILLFIELDS MUSLIM ASSOCIATION
Charity No 512053
Balance Sheet As At 5th April 2023

	<u>£</u>	<u>2023</u> <u>£</u>	<u>£</u>	<u>2022</u> <u>£</u>
FUNDS ACCOUNT				
General Funds - Unrestricted		344,552		339,693
		<u>344,552</u>		<u>339,693</u>
 <u>Represented by:-</u>				
FIXED ASSETS				
<u>Freehold Properties</u>				
<u>Functional</u>				
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>
 <u>Investment</u>				
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>
 CURRENT ASSETS				
Cash In Hand		2,710		3,077
Bank Balance - Lloyds TSB		133,690		128,607
Paye Debtor		143		
		<u>136,543</u>		<u>131,684</u>
		<u>344,552</u>		<u>339,693</u>
	<u>£</u>	<u>344,552</u>	<u>£</u>	<u>339,693</u>

Approved by the trustees on 9th February 2024

.....  Trustee

I S U F KATRAWALA.

.....  Trustee

Dr. M. F. Sulena

HILLFIELDS MUSLIM ASSOCIATION

Notes to the Accounts For The Year Ended 5th April 2023

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 2023

(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 13 (2022 - 13). 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 2023. The analysis of payroll is as follows:-

	2023 £	2022 £
Gross salaries	<u>52,424</u>	<u>53,599</u>
	<u>52,424</u>	<u>53,599</u>