

Charity Reference Number: 516867

Masjid Bilal and Islamic Centre

Report and financial statements

for the year ended 31 March 2022

Masjid Bilal and Islamic Centre
Charity Reference Number: 516867
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Masjid Bilal and Islamic Centre
Reference and administrative details
for the year ended 31 March 2022

Charity Registration No: 516867

Principal Office: Masjid Bilal and Islamic Centre
2-4 Beaconsfield Street
Haslingden
Rossendale
Lancashire
BB4 5TD

Trustees: Mr Mohammed Iftikhar Khan (Chair)
Mr Adam Nawaz (secretary)
Mr Mohammed Rahman
Mr Asif Mahmood
Mr Muhammad Zahid

Bankers: TSB Bank
Henry Duncan House
120 George Street
Edinburgh
EH2 4LH

Accountants: H&A Consultancy Services Ltd
Ground Floor Front
185 Audley Range
Blackburn
Lancashire
BB1 1TH

Masjid Bilal and Islamic Centre
Charity Reference Number: 516867

Trustee's Annual Report
for the year ended 31 March 2022

The Trustees present their report and accounts for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The trustees named on the preceding page under 'Legal and administrative information' have served throughout the year. Appointment of trustees is governed by the Trust Deed of the charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

Our objectives

The objectives, as defined by the Charity Constitution, are:

- (a) To provide facilities in Haslingden for worship according to the Islamic faith and for the practice of beliefs according to the institutions of Islam and to provide for the religious interests of Muslims in the community.
- (b) to provide religious education for members of the Muslim community of Haslingden.
- (c) to promote throughout the community of Haslingden knowledge and understanding of the beliefs and institutions of Islam.

Achievements and performance

Prayers - The Masjid is open all day for the five daily prayers as well as Friday prayers and prayers to commemorate the dead.

Education - The Masjid provides Children's after school Arabic classes.

Festivals - The mosque provides food free of charge to the local community during the month of Ramadan.

Funding - To raise funds by means of donations, gifts, legacies, grant aid from statutory authorities and other loans and fundraising events.

The Masjid also holds meetings and consultations with major stakeholders i.e. police and schools.

Future Plans

The charity aims to continue with its activities long term for the benefit of the community.

Risk management

The trustees actively review the major risk which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined the operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Masjid Bilal and Islamic Centre
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Trustee's Annual Report
for the year ended 31 March 2022

Reserves policy

The Reserve Fund represents unrestricted funds. The Trustees aim to maintain sufficient reserves so as to give flexibility to cover temporary timing differences for donations received, adequate working capital for core costs and which will allow them to respond quickly to the needs of the Charity.

Trustees' responsibilities

The Charities Act require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in existence

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 22 June 2023 and signed on its behalf by:

Mohammed Iftikhar Khan
Chair

Adam Nawaz
Secretary

Masjid Bilal and Islamic Centre
Charity Reference Number: 516867
Independent Examiner's Statement, Report and Opinion on the Accounts

I report on the accounts of the charity for the year ended 31 March 2022.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period 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 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 explanations 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 my examination, no material matters have come to my attention

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

I Mulla (AFA MIPA) for and behalf of
H&A Consultancy Services Ltd
Ground Floor Front
185 Audley Range
Blackburn
Lancashire
BB1 1TH

22 June 2023

Masjid Bilal and Islamic Centre
Charity Reference Number: 516867
Statement of Financial Activities
for the year ended 31 March 2022

		<u>Unrestricted</u> <u>Funds</u> 2022 £	<u>Unrestricted</u> <u>Funds</u> 2021 £
<u>Incoming resources from generated funds</u>			
Grants and donations		23,691	25,171
Gift Aid		2,574	3,297
HMRC furlough grants		1,366	6,500
		<u>27,631</u>	<u>34,968</u>
<u>Resources expended</u>			
Charitable activities	2	30,126	32,401
Governance costs	3	460	300
		<u>30,586</u>	<u>32,701</u>
		<u>(2,955)</u>	<u>2,267</u>
Net incoming/(outgoing) resources for the year			
Total funds brought forward at 1 April 2021		277,763	275,496
Total funds carried forward at 31 March 2022		<u>274,808</u>	<u>277,763</u>

There are no gains or losses other than those recognised in the Statement of Financial Activities

All incoming resources and resources expended are derived from continuing activities

The notes attached on pages 7 to 9 form part of these accounts

Masjid Bilal and Islamic Centre
Charity Reference Number: 516867
Balance Sheet
as at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	4	250,000	250,000
Current assets			
Cash at bank and in hand		25,582	28,769
		<u>25,582</u>	<u>28,769</u>
Current liabilities			
Other liabilities and accruals	5	774	1,006
		<u>774</u>	<u>1,006</u>
Net current assets		24,808	27,763
Net assets		<u>274,808</u>	<u>277,763</u>
Funded by			
Endowment Fixed Asset Funds		250,000	250,000
Unrestricted Revenue Funds		24,808	27,763
Total Funds		<u>274,808</u>	<u>277,763</u>

Approved by the trustees on 22 June 2023 and signed on its behalf by:

Mohammed Iftikhar Khan
Chair

Adam Nawaz
Secretary

Masjid Bilal and Islamic Centre
Charity Reference Number: 516867
Notes to the Accounts
for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention.

The Charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small charity.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the coming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has been given notification of entitlement is received and the amount receivable can be measured with sufficient reliability.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Gift in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts.

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.

Masjid Bilal and Islamic Centre
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Notes to the Accounts
for the year ended 31 March 2022

Tangible fixed assets

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

Plant and machinery 25% reducing balance

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors

Creditors and provision are measured and accounted for in accordance with usually accepted accruals principles.

Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

2 Charitable activities	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Employee costs:		
Wages and salaries	22,867	23,676
	<u>22,867</u>	<u>23,676</u>
Premises costs:		
Rates and insurances	306	276
Light and heat	3,951	3,418
	<u>4,257</u>	<u>3,694</u>
General administrative expenses:		
Repairs and maintenance	2,604	4,575
Stationery and printing	-	210
Bank charges	123	171
	<u>2,727</u>	<u>4,956</u>
Legal and professional costs:		
Radio Licence and subscriptions	75	75
Professional fees	200	-
	<u>275</u>	<u>75</u>
Total	<u><u>30,126</u></u>	<u><u>32,401</u></u>

Masjid Bilal and Islamic Centre
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Notes to the Accounts
for the year ended 31 March 2022

3 Governance	<u>2022</u>	<u>2021</u>
	£	£
Accountants fees	460	300
	<u>460</u>	<u>300</u>

4 Tangible fixed assets

	Premises	Total
	£	£
Cost		
At 1 April 2021	250,000	250,000
Additions	-	-
At 31 March 2022	<u>250,000</u>	<u>250,000</u>
Depreciation		
At 1 April 2021	-	-
Charge for the period	-	-
At 31 March 2022	<u>-</u>	<u>-</u>
Net book value		
At 31 March 2022	<u>250,000</u>	<u>250,000</u>
At 31 March 2021	<u>250,000</u>	<u>250,000</u>

5 Creditors: amounts falling due within one year	<u>2022</u>	<u>2021</u>
	£	£
Other creditors	774	1,006
	<u>774</u>	<u>1,006</u>

6 Average number of staff

Average number of staff during the year was 2 (2021: 2)