

MOUNT PLEASANT ISLAMIC TRUST
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Registered Charity No. 517670

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The trustees present their annual report and financial statements for the year ended 30 September 2022
The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the charity's constitution, the Charities Act 2011 and 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).

Administrative details

Charity Name: Mount Pleasant Islamic Trust
Also known as: MPIT

Charity Number: 517670
Charity Office: Madina Masjid,
Purlwell Lane
Batley, WF17 7NQ

Custodian Trustees:

Ebrahim H. Laher,
Esuf M. Karolia
Gulam A Maniyar
Abdul A Patel
Yusuf S. Patel
Yusuf Aswat

Trustees / Office Bearers:

Mohmad Faruk A. Dabhad	Chair
Mohammed Nadim Y. Karolia	Vice Chair
Yusuf I. Lunat	General Secretary
Muhammad H. Mayat	Assistant Joint Secretary
Ebrahim A Laher	Assistant Joint Secretary
Yusuf H Pandor	Madrasah Secretary
Ahmed S Soni	Treasurer
Vashiullah S Bodiyat	Assistant Joint Treasurer
Nazir S Lorgat	Assistant Joint Treasurer
Yousuf C. Mulla	Office Bearer
Mohsin A Pandoor	Office Bearer
Suleman MS. Motala	Office Bearer

Other executive members:

Hafez Khalid A. Daji	Rashid E. Soni	Gulam Y. Laher
Ebrahim G. Karolia	Zakir Soni	Abdul Rehman Y Mayet
Suhail Mayat	Yahya Y Akudi	Zunaid A. Katharada
Ebrahim G. Laher	Mohammed Ali Karolia	Ismail H. Mamaniat
Anish I. Mayet	Hanif Vallimulla	Fazal Ahmed Ali Novsarka
Imran Seedat	Zakir Ahmed I. Lunat	Moosa Ravat
Hafez Mohamed Ali Rawat	Ismail Lunat	

Key Staff: Madrasah Head Teacher: Z. Akudi

Advisers: Bankers: Virgin Money (Yorkshire Bank Plc), Lloyds Bank Plc, HSBC Bank Plc
Accountants: Forrest Burlinson 20 Owl Lane, Dewsbury, WF12 7RQ
Solicitors: Disken & Co 20 Bond Street, Dewsbury, WF13 1AT

Independent Examiner: Ebrahim Suleman ACA

Purpose and activities

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future objectives, and have complied with the Charities Act.

The purposes of the charity are:

- The advancement of the Islamic faith primarily in Mount Pleasant, Batley and its surrounding areas by all means consistent with the teachings of the Quran and Hadith as interpreted by the Deobandi school of thought, and in particular by the provision and maintenance of Masjid (place of worship) and Madrasah (place of learning).

Our aims are:

- Carrying out religious, educational, social, civic, charitable, literary, research and visits from other faiths to the trust.
- Strengthening unity and relations amongst Muslim communities and Non-Muslim communities promoting harmony and a cohesive society through interfaith work.
- To support agencies and individuals and other charitable organisations involved in charitable work and the relief of poverty or other social needs.

Public Benefit Statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit in exercising their powers and duties and in planning future objectives.

Structure, governance and management

The Charitable Trust is constituted by way of a Constitution adopted 3 March 1985, as last amended on 23 November 2014.

The trustees named above have served throughout the year except where indicated.

Appointment of trustees is governed by the Constitution of the charity. The Trustees are authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

The charity is run by the 'Executive Committee' and ordinarily consists of not less than 20 and not more than 35 individuals. Members of the Executive Committee are elected at the Annual General Meeting.

Trustees are required to disclose all relevant interests and register them with the Executive Committee and in accordance with the Trust's policy they must withdraw from decisions where a conflict of interest arises.

Policies and procedures adopted for the induction and training of trustees

Trustees are elected on their past record of charitable work with the Trust. To ensure that new trustees fulfil their duties and responsibilities the Trust will provide guidance and assistance in accordance with the Charity Commission's guidelines. The Trust will also nominate one person to attend training courses and that person will be responsible for training new trustees.

Key management personnel and pay policy for senior staff

The trustees consider the Executive Committee as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give their time freely and no trustee remuneration was paid during the year. The pay of senior staff is reviewed regularly in accordance with what is considered to be good practice.

Achievements and performance

Updating the list of members was a priority due to decrease in membership.

The local authority registered our premises as the covid Mortuary where local Muslims had access to burial services. The volunteers were trained in all aspects of washing and shrouding of bodies with PPE gear. All volunteers in each section of the Muslim community were coordinated by Mount Pleasant Islamic Trust.

Mount Pleasant Islamic Trust set up a Covid Burial Committee for the whole community with both men and women volunteers coordinating all the Muslim community in Batley.

Covid rules and regulations have been adhered to with guidance from Health and government guidelines in worship and in our private school. Covid was and still is a difficult challenge. Risk assessments have been created and followed in accordance with government guidelines and maintained throughout.

In line with Covid rules volunteers ensured hand sanitising, mask wearing and temperature checking monitored at all pray times and we supported the wider community providing advice, information and accommodating for different sections of the Muslim community to use our facilities due to the number of buildings we have in the Trust to ensure that facilities were available at various times of prayers, funerals and wedding ceremonies.

- Access to burial services 24hr is available to members and non members.
- Allowing interfaith meetings and arranging visits to the Masjid and Madrasah with Schools, churches, voluntary organisations.
- Safeguarding training workshops for all Ustaads (teachers), volunteers, Trustees and caretakers.
- Fundraising through receiver system and payments made online or via bank transfer for greater flexibility
- Criminal Record Bureau checks for staff and volunteers are in place and renewed.
- Providing Access to marriage ceremonies
- Access to membership applications online.
- Continue to build good community relations with, local schools, education authority, local councillors, central government and having partnership working with the local authority and Police.
- Ensuring young people have access to education material through speeches, literature and lectures online.
- During the year pupils from the trust entered major competitions, reaching the finals in each competition.
- Raising funds from the community for Local Food Banks and providing food parcels to the vulnerable.
- The MPIT website on-line including Facebook account.
- On Line Payments in place for Membership fees.
- Madrasah Fees paid via on line payment system (Raazil-Parents having ability to pay 10 monthly or 12 month instalments).
- Completion of Islamiya Syllabus.
- Other Madrasah Schools/Subscribing to Syllabus, copy rights in place
- Fund raising for local and international charities including emergency appeals for disasters like Pakistan floods.
- Children activities and programmes introduced during school holidays.
- Creation of revival group to cater for the spiritual needs of the community.
- Programmes and activities held for women and girls

Mount Pleasant Islamic Trust continues to provide formal and non formal education to students by trained teachers and supports the teachers with internal and external training initiatives such as child protection; first aid; health and safety; and safeguarding training, these training days are built into the teacher's year planner

Sisters of Mount Pleasant Islamic Trust are still actively involved in raising awareness of Mount Pleasant Islamic Trust activities by recruiting volunteers to assist the trust towards progression.

- CCTV systems have assisted the police in crime prevention at both sites including assisting management committee to monitor at prayer times in the covid environment.
- Effective systems are in place for communication between the trustees, members and staff of the trust.
- Everyone is encouraged to provide feedback and input to the Executive Committee via email, phone or in writing.
- Regular executive meetings are held to identify deficits and the minutes of each meeting can be accessed on request by members.

Financial review and reserves

The Trustees are pleased to report that in the year donations were received enabling the charity to continue the achievement of its objectives. During the year the funds generated by the Trust activities have enabled the Trust to cover the bills of the Charity. The Trust also successfully secured HMRC JRS funding and a Covid Grant.

The charity's expenditure on charitable activities exceeded its overall income for the year by £58,907 (2021: £34,372). As ever the charity's principal cost is wages and salaries for staff, these costs which account for 60% of total expenditure, have risen by £27,123 in the year.

Islamiyah Publications which is the publishing of the Madrasah syllabus has made sales in the year of £60,296 (2021: £43,578). and income from hiring of premises and utensils was £17,536 (2021: £3,745). The later obviously affected by the Covid pandemic in the previous year.

General reserves were £372,559 as at 30 September 2021 (2021: £336,325).

The Property Fund was £1,620,399 this is the book value (at cost) of the buildings and so cannot be considered as readily available reserves.

Mount Pleasant Islamic Trust has a policy of maintaining a Madrasah Fund with a minimum of working capital of £25,000, which is topped up from the General reserves. This effectively represents the annual cost of supporting the Madrasah above the fees that are received, the top-up for this last year was £237,248 (2021: £244,169).

Reserves policy

It is the policy of the Trust to maintain unrestricted funds such that the normal activities of the charity can be maintained at a satisfactory level, our obligations met and the services provided by MPIT are enhanced. The Trust does not hold excess funds and does not have investments to support its activities, the levels detailed above are needed to achieve these aims.

Investment Powers

The Constitution authorises the trustees to make and hold investments in accordance with the objects and professional advice using the general funds of the charity, but no such investments are presently held other than bank accounts held on deposit.

Risk management

The trustees actively assess the major risks to which the charity is exposed through regular meetings and are satisfied that systems are in place to mitigate their exposure to any major risks. Risk assessments were implemented and adhered to via guidelines set out by Local and Central Government, making our facilities a Covid secure environment.

These include:

- Safeguarding training workshops for all Ustaads (teachers), volunteers, Trustees and caretakers.
- Criminal Record Bureau checks for staff and volunteers are in place and renewed.
- CCTV systems which have assisted the police in crime prevention at both sites.
- In the course of the year the trustees have reviewed the need to maintain adequate resources for both working capital and future resource needs.
- Effective systems are in place for communication between Trustees, members and staff of the trust.
- Regular executive meetings are held to identify deficits and the minutes of each meeting can be accessed on request by members.
- Everyone is encouraged to provide feedback and input to the Executive Committee via email, phone or in writing.

Plans for future periods

The following proposed future key objectives are to help ensure the smooth and effective running of the Trust.

- Ongoing discussions with members for raising member fees, works to upgrade the Masjid and Hall next door to the annex.
- Future executive members to be guided on upgrade of the prayer hall/masjid facilities.
- Future Executive members to maintain all the properties of Mount Pleasant Islamic Trust.
- Update constitution for future office bearers.

1 - Strong organisation and leadership

The Trust needs to continue looking to:

- 1.1 Strengthening the organisational structure.
- 1.2 Taking steps to be an effective, dynamic, strong and trusted charity.
- 1.3 Working in partnership with local organisations; the community; healthcare and police to strengthen community safety.

2 - Secure financial resources

- 2.1 Strengthen our independence of attracting donors by identifying funding sources via local businesses.
- 2.2 Secure and strengthen partnerships with parents of the young children attending the Madrasah
- 2.3 Develop a strong volunteer base for the Mount Pleasant Islamic Trust and youth development initiatives.

3 - Nurturing friendships and establishing new networks

- 3.1 Building a stronger relationship with mainstream and community organisations and engaging with them.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires 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 income and expenditure of the charity for that period. In preparing financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, such legislation may differ from legislation in other jurisdictions.

Thanks

The trustees take this opportunity to thank the local community, in particular our generous donors and beneficiaries for their support and having faith in the Trust for its ability to deliver services to the local Islamic community. The executive committee, volunteers, staff and friends remain committed to the work of Mount Pleasant Islamic Trust.

Approval

This report was approved by the trustees on 20th December 2022 and signed on their behalf.

.....
Signed Mohamad Faruk A. Dabhad
(Chair)

.....
Signed Mohammed Nadim Y. Karolia
(Vice Chair)

I report on my examination of the accounts of Mount Pleasant Islamic Trust (the Trust) for the year ended 30 September 2022, which are set out on pages 6 to 16.

This report is made solely to the charity's trustees, as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, for the statements I have made, or for the opinions I have stated.

I am qualified to report in accordance with section 145(3) of the Charities Act 2011 (the 2011 Act) by being a member of the Institute of Chartered Accountants in England and Wales.

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 2011 Act.

As trustees you consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 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:

- 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.

Use of our report

This report is made solely to the charity's trustees, as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, for the statements I have made, or for the opinions I have stated.

..... dated : 20th December 2022

Ebrahim Suleman ACA

Member of the Institute of Chartered Accountants in England and Wales

for and on behalf of **Forrest Burlinson Chartered Accountants**

20 Owl Lane, Shaw Cross, Dewsbury, WF12 7RQ

MOUNT PLEASANT ISLAMIC TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Charity No. 517670

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
<i>Donations</i>	2	183,796	-	183,796	98,452
<i>Grants</i>	3	4,000	0	4,000	81,325
<i>Charitable activities</i>	4	94,792	564,376	659,168	591,674
<i>Trading activities</i>	5	60,296	-	60,296	43,578
<i>Investment: bank interest</i>		94	-	94	71
Total income		342,978	564,376	907,354	815,100
Expenditure on:					
Charitable activities					
Masjid	6	73,831	-	73,831	22,565
Madrasah	7	-	626,839	626,839	607,944
Darul-Arqum	8	-	201,882	201,882	189,847
Charitable donations	9	1,000	-	1,000	830
Trading activities	10	37,641	-	37,641	13,120
Other activity costs	11	25,068	-	25,068	15,166
Total expenditure		137,540	828,721	966,261	849,472
Net income/(expenditure)	12	205,438	(264,345)	(58,907)	(34,372)
Transfers	20	(270,528)	270,528	-	-
Net movement in funds	13,20	(65,090)	6,183	(58,907)	(34,372)
Reconciliation of funds:					
Total funds brought forward		2,397,351	311,702	2,709,053	2,743,424
Fund funds carried forward		2,332,261	317,885	2,650,146	2,709,052

MOUNT PLEASANT ISLAMIC TRUST
BALANCE SHEET
AS AT 30 SEPTEMBER 2022

Charity No. 517670

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<u>FIXED ASSETS:</u>					
Tangible assets	16	1,620,399	-	1,620,399	1,754,793
<u>CURRENT ASSETS:</u>					
Stock		86,450	-	86,450	76,289
Debtors & Prepayments		291	22,878	23,169	16,665
Cash at bank and in hand	18	630,036	336,066	966,102	918,713
Total current assets		716,777	358,944	1,075,721	1,011,667
<u>LIABILITIES:</u>					
Creditors falling due within one year	19	4,915	41,059	45,974	57,407
Net current assets		711,862	317,885	1,029,747	954,260
NET ASSETS:		2,332,261	317,885	2,650,146	2,709,053
<u>FUNDS OF THE CHARITY:</u>					
	20				
General purposes fund		372,559	-	372,559	336,325
Property fund		1,620,399	-	1,620,399	1,754,793
Madina Masjid fund		339,303	-	339,303	306,233
Madrasah Fund		-	25,000	25,000	25,000
Darul-Arqum Fund		-	266,234	266,234	240,539
Kind Connections		-	897	897	897
Musalla Carpet Fund		-	4,026	4,026	4,026
Wudhu Khana (washrooms) Fund		-	21,728	21,728	41,240
		2,332,261	317,885	2,650,146	2,709,053

The notes on pages 9 to 16 form part of these accounts.

Approved by the trustees on 20th December 2022 and signed on their behalf by:

Signed : MohamadFaruk A. Dabhad
(Chair)

Signed : Ahmed S Soni
(Treasurer)

MOUNT PLEASANT ISLAMIC TRUST
STATEMENT OF CASH FLOWS
AS AT 30 SEPTEMBER 2022

Charity No. 517670

	Notes	Total 2022 £	Total 2021 £
Cash flows from operating activities	22	47,389	94,227
Purchase of property, plant and equipment		-	
Change in cash and cash equivalents in the reporting period		<u>47,389</u>	<u>94,227</u>
Cash and cash equivalents at the beginning of the period		918,713	824,486
Cash and cash equivalents at the end of the period		<u>966,102</u>	<u>918,713</u>
Reconciliation of cash and cash equivalents			
Bank and cash in hand		966,102	918,713
Total cash and cash equivalents		<u>966,102</u>	<u>918,713</u>

1 Accounting Policies

The Charity is a public benefit entity as defined by FRS 102.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation of accounts

The accounts are prepared under the historical cost convention and include the results of the charity's operations which are described in the Trustees' Report and all of which are continuing.

The accounts have been prepared in accordance with the Statement of Recommended Practice: 'Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)', applicable regulations, and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the charity and monetary amounts are rounded to the nearest £.

1.2 Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor, legator, grant provider, or trust deed.

Restricted funds are those relating to monies donated and fees collected in running and supporting the Madressa and Darul-Arqum, as well as appeals and donations for specific purposes explained in the notes below.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in the furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Designated funds are the Property Fund that represents the 'bricks-and-mortar' of assets that would have to be disposed of for these funds to be realised and the Madina Masjid fund which is the operating capital of the Masjid.

1.3 Income

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability and are stated before all expenses.

1.4 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Where expenditure has been allocated between activities this has been done on the basis of the utilization of facilities approximating to the amount of space occupied.

All expenditure is shown inclusive of VAT which the charity is not entitled to reclaim.

1.5 Allocation of overhead and support costs

Overhead and support costs have been allocated as included in note 12 below.

1.6 Tangible fixed assets for use by the charity and depreciation

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets less their estimated residual value over their expected useful lives on the following bases:

Land	NIL
Buildings	straight line over 25 years
Fixtures, Fittings & Equipment	straight line over 5 years

1.7 Stock

Stocks are stated at lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, other direct costs incurred in bringing the stocks to their present condition.

1.8 Debtors and prepayments

Trade and other debtors are recognised at the settlement amount due after any discount.

Prepayments are the amount of expenditure prepaid as at the period end after taking account of any discount.

1.9 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation as a result of a past transaction or event that will probably result in the transfer of funds and the amount due to settle the obligation can be measured or estimated reliably, these are recognised after any discount due.

1.10 Financial instruments

Financial instruments are recognised in the charity's balance sheets when the charity becomes party to the contractual provisions of the instrument.

The charity has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. Being a company limited by guarantee, the charity has no equity instruments. Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2 Donations and gifts

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
General donations	183,796	-	183,796	98,452
	<u>183,796</u>	<u>-</u>	<u>183,796</u>	<u>98,452</u>

3 Grants

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
KMC Grant	4,000	-	4,000	33,943
HMRC JRS Funding	-	0	0	47,382
	<u>4,000</u>	<u>0</u>	<u>4,000</u>	<u>81,325</u>

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Members fees	74,371	-	74,371	71,501
Madrasah fees	-	359,326	359,326	317,771
Bookshop (Kutub-Khana) income	-	10,753	10,753	9,770
Darul-Arqum funding	-	191,905	191,905	179,071
Darul-Arqum other income	-	2,392	2,392	2,097
Hall booking and equipment hire	17,536	-	17,536	3,745
Marriage fees	1,920	-	1,920	2,945
Income from solar panels	-	-	-	3,064
Kafan Fee	965	-	965	1,710
	<u>94,792</u>	<u>564,376</u>	<u>659,168</u>	<u>591,674</u>

5 Income from charity trading activities

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Islamiyah Series Publications	60,296	-	60,296	43,578
	<u>60,296</u>	<u>-</u>	<u>60,296</u>	<u>43,578</u>

6 Madina Masjid costs

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Insurance	2,389	-	2,389	2,802
Heat and light	15,010	-	15,010	11,261
Repairs and renewals	44,769	-	44,769	1,731
Miscellaneous expenses	3,390	-	3,390	330
Printing, postage and stationery	-	-	0	66
Water rates	2,497	-	2,497	599
Support costs (note 12)	5,776	-	5,776	5,776
	<u>73,831</u>	<u>-</u>	<u>73,831</u>	<u>22,565</u>

7 Madrasah costs

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Wages and national insurance	-	431,665	431,665	423,210
Insurance	-	3,584	3,584	4,202
Heat and light	-	21,745	21,745	22,674
Repairs and renewals	-	11,946	11,946	17,639
Madrasah Wudhu Khana expenses	-	19,512	19,512	-
Printing, postage and stationery	-	417	417	-
Business rates	-	13,418	13,418	20,121
Water rates	-	4,295	4,295	2,019
Telephone	-	796	796	729
Teaching materials	-	652	652	-
Bookshop purchases	-	7,307	7,307	8,127
Management software	-	2,400	2,400	2,400
Miscellaneous expenses	-	839	839	-
Madrasah Prizes	-	9,325	9,325	7,885
Support costs (note 12)	-	98,938	98,938	98,938
	<u>-</u>	<u>626,839</u>	<u>626,839</u>	<u>607,944</u>

8 Darul-Arquum costs

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Wages, NI and pension costs	-	148,870	148,870	130,202
Staff training	-	701	701	1,309
Repairs and renewals	-	4,750	4,750	14,608
Printing, postage and stationery	-	652	652	231
Telephone	-	172	172	162
Teaching materials	-	11,111	11,111	7,680
Miscellaneous expenses	-	2,248	2,248	1,961
Professional fees	-	98	98	414
Support costs (note 12)	-	33,280	33,280	33,280
	<u>-</u>	<u>201,882</u>	<u>201,882</u>	<u>189,847</u>

9 Charitable donations

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Forget Me Not Childrens Hospice	1,000	-	1,000	700
One Nation	-	-	-	130
	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>830</u>

10 Expenditure on trading activities

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Publishing costs	37,611	-	37,611	13,007
Bank charges	30	-	30	113
	<u>37,641</u>	<u>-</u>	<u>37,641</u>	<u>13,120</u>

11 Other activity costs

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Repairs and renewals	17,086	-	17,086	12,363
Business rates	1,237	-	1,237	614
Printing, postage and stationery	150	-	150	-
Telephone	456	-	456	697
Miscellaneous expenses	3,967	-	3,967	315
Syllabus sundries	2,172	-	2,172	-
Kind Connections Expenses	-	-	-	1,177
	<u>25,068</u>	<u>-</u>	<u>25,068</u>	<u>15,166</u>

12 Support costs

	Property costs £	Admin & governance £	Total £
Masjid	4,876	900	5,776
Madrasah	97,138	1,800	98,938
Darul-Arqum	32,380	900	33,280
	<u>134,394</u>	<u>3,600</u>	<u>137,994</u>

Support costs - prior year

	Property costs £	Admin & governance £	Total £
Masjid costs	4,876	900	5,776
Madrasah costs	97,138	1,800	98,938
Darul-Arqum costs	32,380	900	33,280
	<u>134,394</u>	<u>3,600</u>	<u>137,994</u>

13 Net movements in funds for the year

This is stated after charging:	2022 Total £	2021 Total £
Depreciation	134,394	134,394
Independent Examiner for services of:		
- examination	1,710	1,710
- accountancy	1,890	1,890

14 Staff costs

The average monthly number of staff employed by the group during the reporting period and an estimate of the full-time equivalent (FTE) number of staff:

	Average no. 2022	FTE no. 2022	Average no. 2021	FTE no. 2021
Madrasah	76	33	81	33
Darul-Arqum	16	13	18	13
	<u>92</u>	<u>46</u>	<u>99</u>	<u>46</u>
	2022 £		2021 £	
Wages and salaries	429,218		422,920	
Darul-Arqum	146,047		130,011	
Pension contributions	119		-	
Darul-Arqum	-		-	
Social security costs	2,328		290	
Darul-Arqum	2,823		191	
	<u>580,535</u>		<u>553,412</u>	

There are no employees with emoluments above £60,000 in the year or the previous year.

15 Remuneration and expenses to trustees

No remuneration or expenses were paid to any trustee in the year.

16 Tangible Fixed Assets

	Freehold Land and Buildings £	Fixtures and Fittings £	Total £
Cost			
At 1 October 2021	3,659,832	101,147	3,760,979
Additions	-	-	-
Disposals	-	-	-
At 30 September 2022	<u>3,659,832</u>	<u>101,147</u>	<u>3,760,979</u>
Depreciation			
At 1 October 2021	1,905,039	101,147	2,006,186
Charge for the year	134,394	-	134,394
On disposals	-	-	-
At 30 September 2022	<u>2,039,433</u>	<u>101,147</u>	<u>2,140,580</u>
Net book value			
At 30 September 2022	<u>1,620,399</u>	<u>-</u>	<u>1,620,399</u>
At 30 September 2021	<u>1,754,793</u>	<u>-</u>	<u>1,754,793</u>

17 Stock

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total as restated £
Stock of syllabus books	86,450	-	86,450	<u>76,289</u>

18 Cash at bank and in hand

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Cash at bank	622,301	333,993	956,294	912,460
Cash in hand	7,735	2,073	9,808	6,253
	<u>630,036</u>	<u>336,066</u>	<u>966,102</u>	<u>918,713</u>

19 Liabilities

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Creditors and accruals	4,915	34,265	39,180	42,090
Prepaid income	-	14,112	14,112	12,931
Taxes and social security costs	-	(7,318)	(7,318)	2,386
	<u>4,915</u>	<u>41,059</u>	<u>45,974</u>	<u>57,407</u>

20 Analysis of charitable funds - current year

	Balance at 1 Oct 2021 £	Incoming resources £	Resources expended £	Transfers £	Total funds 30 Sept 2022 £
Unrestricted Funds:					
General purposes fund	336,325	241,853	(63,709)	(141,910)	372,559
Property fund	1,754,793	-	-	(134,394)	1,620,399
Madina Masjid fund	306,233	101,125	(73,831)	5,776	339,303
	<u>2,397,351</u>	<u>342,978</u>	<u>(137,540)</u>	<u>(270,528)</u>	<u>2,332,261</u>
Restricted Funds:					
Madrasah Fund	25,000	370,079	(607,327)	237,248	25,000
Darul-Arqum Fund	240,539	194,297	(201,882)	33,280	266,234
Kind Connections	897	-	-	-	897
Musalla Carpet Fund	4,026	-	-	-	4,026
Wudhu Khana (washrooms) Fund	41,240	-	(19,512)	-	21,728
	<u>311,702</u>	<u>564,376</u>	<u>(828,721)</u>	<u>270,528</u>	<u>317,885</u>
	<u>2,709,053</u>	<u>907,354</u>	<u>(966,261)</u>	<u>-</u>	<u>2,650,146</u>

Analysis of charitable funds - previous year

	Balance at 1 Oct 2020 £	Incoming resources £	Resources expended £	Transfers £	Total funds 30 Sept 2021 £
Unrestricted Funds:					
General purposes fund	301,320	211,644	(27,809)	(148,830)	336,325
Property fund	1,889,187	-	-	(134,394)	1,754,793
Madina Masjid fund	275,657	47,365	(22,565)	5,776	306,233
	<u>2,466,164</u>	<u>259,009</u>	<u>(50,374)</u>	<u>(277,448)</u>	<u>2,397,351</u>
Restricted Funds:					
Madrasah Fund	25,000	363,775	(607,944)	244,169	25,000
Darul-Arqum Fund	204,921	192,316	(189,977)	33,279	240,539
Kind Connections	2,074	-	(1,177)	-	897
Musalla Carpet Fund	4,026	-	-	-	4,026
Wudhu Khana (washrooms) Fund	41,240	-	-	-	41,240
	<u>277,261</u>	<u>556,091</u>	<u>(799,098)</u>	<u>277,448</u>	<u>311,702</u>
	<u>2,743,425</u>	<u>815,100</u>	<u>(849,472)</u>	<u>-</u>	<u>2,709,053</u>

Unrestricted funds:

General purposes fund

This is the principle fund of the charity and income produced from this fund is used to support the work of the charity.

Unrestricted designated funds:

Property fund

This fund represents the bricks and mortar included at the balance sheet value.

Madina Masjid fund

This fund provides the operating capital of the Madina Masjid.

Restricted funds:

Madrasah Fund

This fund relates to monies donated and fees collected in running and supporting the Madrasah.

Darul-Arqum Fund

This fund relates to monies donated and fees collected in running and supporting the nursery.

Musalla & Madrasah (carpet) Fund

This fund relates to monies collected for the replacement of the carpet in Madrasah.

Wudhu Khana (washrooms) Fund

This fund relates to monies collected for the replacement of eight washrooms in the Madrasah.

Kind Connections Fund

This fund relates to monies donated to assist the community during the Covid-19 pandemic.

21 Analysis of net assets between funds

	Unrestricted General Funds £	Unrestricted Property Fund £	Unrestricted Other Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	1,620,399	-	-	1,620,399
Current assets	377,474	-	339,303	358,944	1,075,721
Creditors falling due within one year	(4,915)	-	-	(41,059)	(45,974)
	<u>372,559</u>	<u>1,620,399</u>	<u>339,303</u>	<u>317,885</u>	<u>2,650,146</u>

Analysis of net assets between funds - previous year

	Unrestricted General Funds £	Unrestricted Property Fund £	Unrestricted Other Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	1,754,793	-	-	1,754,793
Current assets	340,887	-	306,233	264,547	911,667
Creditors falling due within one year	(4,562)	-	-	(52,845)	(57,407)
	<u>336,325</u>	<u>1,754,793</u>	<u>306,233</u>	<u>211,702</u>	<u>2,609,053</u>

22 Reconciliation of net movements in funds to net cash flow from operating activities

	<u>Total 2022 £</u>	<u>Total 2021 £</u>
Net movement in funds	(58,907)	(34,372)
Add back depreciation charge	134,394	134,394
Decrease (increase) in stock	(10,161)	(13,289)
Decrease (increase) in debtors	(6,504)	(3,555)
Increase (decrease) in creditors	(11,433)	11,049
Net cash used in operating activities	<u>47,389</u>	<u>94,227</u>

23 Related Party Transactions

The trustees of Mount Pleasant Islamic Trust recognise the importance of transparency. The funds of the charity are expended solely for the advancement and objectives of Mount Pleasant Islamic Trust. Appropriate systems and processes are in place to ensure related parties are identified from the onset. Appropriate guidelines, normal practices and procedures are followed in all transactions with related parties, and the process is regularly reviewed. The charity, on a regular basis, continues to review its systems and processes to ensure compliance within the SORP guidelines.