

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

England & Wales · Charity number 1044601

Details

Other names COVENTRY MUSLIM RESOURCE CENTRE

Status Registered

Legal form Charitable company

Company number [02834081](#)

Registered 1995-02-28

Register [View on the Charity Commission register](#)

Contact

Address Coventry Muslim Community Centre
Red Lane
Coventry
CV6 5EE

Phone 02476637933

Email coventry_resource_centre@hotmail.co.uk

Activities

Objects: A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF COVENTRY IN PARTICULAR MUSLIMS BY ADVANCING EDUCATION AND PROVIDING FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND OTHER LEISURE TIME OCCUPATION SO AS TO IMPROVE THE CONDITIONS OF LIFE OF THE INHABITANTS OF COVENTRY, IN PARTICULAR MUSLIMS. B) TO ADVANCE KNOWLEDGE AND PRACTICE OF ISLAM FOR MUSLIMS AND TO PROMOTE A BETTER UNDERSTANDING OF THEIR WAY OF LIFE AMONGST OTHER INHABITANTS OF THE CITY OF COVENTRY AND SURROUNDING AREAS. C) TO RELIEVE POVERTY. D) TO PRESERVE AND PROTECT GOOD HEALTH.

Activities: CMCA Ltd is a community resource centre providing advice and information on welfare rights, housing, immigration and nationality laws individual support sessions and advice on education, training and employment opportunities. Run adult education classes, sports and crafts activities (some for women only) ESOL, health promotion surgeries, creche and full day care nursery - social and cultural event

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** COVENTRY
- Birmingham City
- Coventry City
- Dudley
- Sandwell
- Solihull
- Walsall
- Warwickshire
- Wolverhampton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£552,025	£432,009	£604,390	18
2024-03-31	£443,481	£465,076	-	-
2023-03-31	£435,243	£501,450	-	-
2022-03-31	£389,185	£371,685	-	-
2021-03-31	£303,114	£365,000	-	-

Trustees

Name	Role	Appointed
Abdul Goffar		2023-01-03
Afsar Hussain		2023-01-03
Ahmad kherallah		2023-01-03
FAISAL ALI		2018-12-22
GULAM SHABIR		
Mohammad Blal Khan		2023-01-03
Mohammed Idris Khan		2023-01-03
Mohsin Mansur		2023-01-03
Munawar Mangara		2023-01-03
Rabea Khan		2023-01-03
SHAJAN ALI		2023-01-03
Taiba Khan		2023-01-03
Yakiya Minhas		2023-01-03
ferhan azad		2023-01-03

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

England & Wales - Charity number 1044601

Accounts

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED
(A charitable company limited by guarantee)

Accounts

31st March 2025

Charity Number : 1044601
Company Number : 2834081

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED
Financial Statements
Year Ended 31st March 2025

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**THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees

MR FAISAL ALI (appointed chairman 1st October 2025)
MR GHULAM SHABIR (resigned as chairman on 1st October 2025)
MR ZAHEY SULTANI (resigned 31st July 2024)
MR MOHSIN MANSUR
MR MOHAMMAD BLAL KHAN
MR YAKIYA MINHAS
MR FERHAN AZAD
MRS RABEA KHAN
MRS TAIBA KHAN
MR SHAJAN ALI
MR AFSAR HUSSAIN
MR ABDUL GOFFAR
MR AHMAD KHERALLAH
MR MOHAMMED IDRIS KHAN
MR MUNAWAR MANGARA

Registered Numbers

Charity : 1145284
Company : 7613299

Registered Office

COVENTRY MUSLIM RESOURCE CENTRE
RED LANE
COVENTRY
CV6 5EE

Independent examiner

CRYSTAL BUSINESS SERVICES LTD
Chartered Accountants/Registered Auditor
264 STONEY STANTON ROAD
COVENTRY
CV1 4FP

Bankers

YORKSHIRE BANK PLC
7-11 HIGH STREET
COVENTRY
CV1 5SB

Solicitors

ROTHERHAM & CO
8-9 THE QUADRANT
COVENTRY
CV1 2EG

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

Company Registered number: 1145284

Charity Registered number : 7613299

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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)" (effective 1 January 2019).

Objectives/general activities

The charity's objects are to establish, maintain and manage a community centre. In particular, to provide education, facilities of social welfare, and to relieve poverty.

The company was able to facilitate hall bookings and the provision of many activities including the operation of a nursery throughout the year.

In particular the centre's range of activities include: -

- Supporting members of the public through advice and support on welfare rights, immigration, employment, training, domestic crisis, travel, health and social services.
- Supporting learners through guidance, counselling, appraisals and childcare provision.
- Helping tutors by participating in moderation and evaluation exercises.
- Liaising with different voluntary/statutory organisations.
- Providing evening activities for martial arts, karate, badminton etc.
- Arranging male/female youth groups meetings, women's meetings, adult education classes, legal and benefits advice.

Warm space room available to the elderly on a daily basis

Bearing in mind the public benefit objectives of the charity, the centre is used by many organisations either free of charge or at a nominal charge.

These organisations include: -

- Charities function dinners
- Councillors' surgeries
- Local residents' association
- Police meetings
- Different religious groups
- Various "ladies and children' groups

All persons supplying services to the charity are paid. There is no reliance on any volunteers.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

Company Registered number: 1145284

Charity Registered number : 7613299

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

Achievements and performance

Financial review

The directors/trustees are pleased to report that the financial progress achieved in the previous year has continued without compromising any services provided.

The directors/trustees are constantly looking to increase revenues and reduce the expenditures whilst at the same increasing the range of services.

Achievements and Performance benefiting the wider society

The charity continued to provide the following services to the community:-

- Nursery education
- Counselling
- Hall and room hire for functions
- Fitness classes
- Wrestling classes
- Warm space for the elderly
- Adult educational services (via Coventry City Council).

Major exposed risks to charity and reviews and systems to mitigate them

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is constituted as a company limited by guarantee, registered under the Companies Act 2006. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Coventry Muslim Resource Centre
Red Land, Coventry
CV6 5EE
Telephone 024-76637933 Email Address Coventry_Resource_Centre@hotmail.co.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

Company Registered number: 1145284

Charity Registered number : 7613299

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

- Mr Ghulam Shabir
- Mr Faisal Ali
- Mr Zahey Sultani
- Mr Mohsin Mansur
- Mr Mohammad Blal Khan
- Mr Yakiya Minhas
- Mr Ferhan Azad
- Mrs Rabea Khan
- Mrs Taiba Khan
- Mr Shajan Ali
- Mr Afsar Hussain
- Mr Abdul Goffar
- Mr Ahmad Kherallah
- Mr Mohammed Idris Khan
- Mr Munawar Mangara

The existing trustees are responsible for the recruitment of new trustees but in doing so the trustees seek the views and recommendations of both elders and community leaders. The trustees believe this approach ensures that new trustees are respectable members of the faith and local communities and ensures that good relations are fostered between the Mosque and the people of the local community that we serve.

The charity strives to ensure opportunities and diversity in both the employment of staff and trustee appointments. Selection criteria and procedures are regularly reviewed to ensure that individuals are selected, promoted and treated on the basis of their relevant merits and abilities.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet together as a body monthly and are responsible for all decisions taken in relation to the running of the charity and community facilities and the activities provided by the charity. To assist in the smooth running of the charity the trustees have set up a number of sub-committees that help them oversee certain aspects over the charity work. The day-to-day management of the charity and community facilities and projects are delegated to staff.

At present, the charity does not consider itself to be part of a wider network.


In accordance with parts 3 (xiii) and 3(xiv) of the company's memorandum, the company has loaned to the Edgwick Family and Education Centre Limited, a company registered number 04822416 whose objectives are similar to Coventry Muslim Community Association Limited. The balance due as at 31 March 2025 is £142,500 (2024:£142,500).

The Trustees report was approved by the Board of Trustees on 24th December 2025.

Mr Faisal Ali (Trustee)

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Mr Mohammad Blal Khan (Trustee)

.....


THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

Independent Examiner's Report to the Trustees of The Coventry Muslim Community Association Limited.

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31st March 2025 which are set out on page 6 to 12.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and 2011 Act, are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145(5)(b) of the Charities Act 2011.

In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) of the Charities Act 2011.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



MR AKBAR DEDAT
Member of Institute of Chartered Accountants in England and Wales
For and behalf of
CRYSTAL BUSINESS SERVICES LTD.
Chartered Accountants
264, Stoney Stanton Road
Coventry.

24th December 2025

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED
Statement Of Financial Activities (Income and Expenditure Account)
for the year ended 31 March 2025

	Notes	Restricted	Unrest - ricted	2025	2024
		£	£	£	£
<u>INCOMING RESOURCES</u>					
Donations and legacies	3	-	159,070	159,070	142,737
Charitable activities	4	-	388,658	388,658	299,347
Interest receivable		-	4,297	4,297	1,397
			<u>552,025</u>	<u>552,025</u>	<u>443,481</u>
<u>RESOURCES EXPENDED</u>					
<u>Cost of Charitable Activities</u>					
Staff costs		-	276,156	276,156	284,565
Depreciation and impairment		-	48,094	48,094	47,417
Nursery costs		-	11,887	11,887	13,395
Rent ,rates and insurance		-	29,691	29,691	28,420
Light & heat		-	27,204	27,204	28,659
Telecommunications		-	2,405	2,405	2,612
Repairs & maintenance		-	7,725	7,725	28,385
Printing, postage & stationery		-	1,913	1,913	1,189
Bank charges		-	1,904	1,904	-
Legal expenses		-	2,000	2,000	-
Travel & subsistence		-	-	-	750
Legal & Professional fee		-	3,120	3,120	13,260
Architect fees		-	-	-	1,000
Consultancy		-	6,000	6,000	5,500
Cleaning		-	7,832	7,832	5,179
Miscellaneous expenses		-	6,006	6,006	4,745
Donations to charities		-	72	72	-
			<u>432,009</u>	<u>432,009</u>	<u>465,076</u>
Net (expenditure)/income for the year		-	120,016	120,016	(21,595)
Gross transfer between funds		(47,174)	47,174		
Fund Balances at 1st April 2024		206,324	278,050	484,374	505,969
Fund Balances at 31st March 2025		<u>159,150</u>	<u>445,240</u>	<u>604,390</u>	<u>484,374</u>

The statement of financial activities includes all gains and losses recognised in the year.

All of the activities are continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account.

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED
Balance Sheet
as at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	8	<u>189,260</u>	<u>234,403</u>
		189,260	234,403
Current assets			
Debtors	9	142,500	142,500
Cash at bank and in hand		<u>275,750</u>	<u>110,531</u>
		418,250	253,031
Creditors: amounts falling due within one year			
	10	(3,120)	(3,060)
Net current assets		<u>415,130</u>	<u>249,971</u>
Net assets		<u>604,390</u>	<u>484,374</u>
Funds			
Restricted funds	11	159,150	206,324
Unrestricted funds		445,240	278,050
		<u>604,390</u>	<u>484,374</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

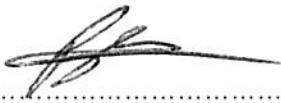
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 24th December 2025

Mr Faisal Ali (Trustee)

.....


Mr Mohammad Blal Khan (Trustee)

.....


THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

Notes to the Accounts For The Period Ended 31st March 2025

1. Accounting policies

Charity information

The Coventry Muslim Community Association Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Coventry Muslim Resource Centre, Red Lane, Coventry, CV6 5EE.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED
Notes to the Accounts For The Period Ended 31st March 2025

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	4% straight line (25 Years)
Plant and equipment	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

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

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

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.

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED
Notes to the Accounts For The Period Ended 31st March 2025

Basic financial liabilities

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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations 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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Donations and legacies

	2025	2024
	£	£
Donations and gifts	<u>159,070</u>	<u>142,737</u>

4. Charitable activities

	2025	2024
	£	£
Charitable activities	<u>388,658</u>	<u>299,347</u>

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED
Notes to the Accounts For The Period Ended 31st March 2025

5. Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

The consultancy fees of £6,000 (2024- £5,500) relate to payments to one of the trustees for managerial services provided to the charity. Permission is being obtained from the Charities Commission for such payments. The costs of such services would have been substantially greater had the charity received such services from another source.

6. Employees

The average monthly number of employees during the year was:

	2025	2024
	18	18
	2025	2024
	£	£
Employment costs		
Wages and salaries	264,899	275,664
Social security costs	11,257	8,901
	<u>276,156</u>	<u>284,565</u>

7. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

8. Tangible fixed assets

	Land & Buildings	Office Eqpt.	Total
	£	£	£
<u>Cost</u>			
At 1st April 2024	1,179,338	142,202	1,321,540
Additions		2,951	2,951
At 31 March 2025	<u>1,179,338</u>	<u>145,153</u>	<u>1,321,540</u>
<u>Accumulated depreciation</u>			
At 1st April 2024	945,666	141,471	1,087,137
Charge for the period	47,174	920	48,094
At 31 March 2025	<u>992,840</u>	<u>142,391</u>	<u>1,135,231</u>
<u>Net book value</u>			
At 31 March 2025	<u>186,498</u>	<u>2,762</u>	<u>189,260</u>
At 31 March 2024	<u>233,672</u>	<u>731</u>	<u>234,403</u>

9. Debtors: amounts falling due within one year

	2025	2024
	£	£
Other debtors	<u>142,500</u>	<u>142,500</u>

CMCA Ltd**Notes to the Accounts For The Period Ended 31st March 2025****10. Creditors: amounts falling due within one year**

	2025	2024
	£	£
Accrued expenses	<u>3,120</u>	<u>3,060</u>
	<u>3,120</u>	<u>3,060</u>

11. Analysis of net assets by fund

	Unrest- ricted Funds	Restrict - ed Funds	Total Funds
	£	£	£
Tangible assets	30,110	159,150	189,260
Current assets/(liabilities)	<u>415,130</u>		<u>415,130</u>
	<u>445,240</u>	<u>159,150</u>	<u>604,390</u>

12. Related Party Transactions

Apart from the consultancy payments to one of the trustees there are no related party transactions during the year (2024- nil).

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

England & Wales - Charity number 1044601

Accounts

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED
(A charitable company limited by guarantee)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

31st March 2024

Charity Number : 1044601
Company Number : 2834081

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED
Financial Statements
Year Ended 31st March 2024

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**THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees

MR GHULAM SHABIR
MR FAISAL ALI
MR ZAHEY SULTANI
MR MUSA BISMILLAH (resigned 13th May 2023)
MR MOHSIN MANSUR
MR MOHAMMAD BLAL KHAN
MR YAKIYA MINHAS
MRS SHEHNAZ BISMILLAH (resigned 13th May 2023)
MR FERHAN AZAD
MRS RABEA KHAN
MRS TAIBA KHAN
MR SHAJAN ALI
MR AFSAR HUSSAIN
MR ABDUL GOFFAR
MR AHMAD KHERALLAH
MR SAJID HUSSAIN (resigned 7th March 2024)
MR MOHAMMED IDRIS KHAN
MR MUNAWAR MANGARA

Registered Numbers

Charity : 1145284
Company : 7613299

Registered Office

COVENTRY MUSLIM RESOURCE CENTRE
RED LANE
COVENTRY
CV6 5EE

Independent examiner

CRYSTAL BUSINESS SERVICES LTD
Chartered Accountants/Registered Auditor
264 STONEY STANTON ROAD
COVENTRY
CV1 4FP

Bankers

YORKSHIRE BANK PLC
7-11 HIGH STREET
COVENTRY
CV1 5SB

Solicitors

ROTHERHAM & CO
8-9 THE QUADRANT
COVENTRY
CV1 2EG

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

Company Registered number: 1145284

Charity Registered number : 7613299

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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)" (effective 1 January 2019).

Objectives/general activities

The charity's objects are to establish, maintain and manage a community centre. In particular, to provide education, facilities of social welfare, and to relieve poverty.

The company was able to facilitate hall bookings and the provision of many activities including the operation of a nursery throughout the year.

In particular the centre's range of activities include: -

- Supporting members of the public through advice and support on welfare rights, immigration, employment, training, domestic crisis, travel, health and social services.
- Supporting learners through guidance, counselling, appraisals and childcare provision.
- Helping tutors by participating in moderation and evaluation exercises.
- Liaising with different voluntary/statutory organisations.
- Providing evening activities for martial arts, karate, badminton etc.
- Arranging male/female youth groups meetings, women's meetings, adult education classes, legal and benefits advice.
- Providing funeral services at subsidised costs.

Bearing in mind the public benefit objectives of the charity, the centre is used by many organisations either free of charge or at a nominal charge.

These organisations include: -

- Charities function dinners
- Councillors' surgeries
- Local residents' association
- Police meetings
- Different religious groups
- Various "ladies and children' groups

All persons supplying services to the charity are paid. There is no reliance on any volunteers.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

Company Registered number: 1145284

Charity Registered number : 7613299

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

Achievements and performance

Financial review

There was a change of management from May 2023. The directors/trustees are pleased to report that the previous year's net outgoing resources(before depreciation) of £23,406 have been turned into net incoming resources(before depreciation) of £25,822. This has been achieved despite incurring substantial one-off legal costs.

The directors/trustees are constantly looking to increase revenues and reduce the expenditures without compromising on the services provided. In fact, there has been an increase in the services provided. The charity's financial position continued to improve after 31st March 2024.

Achievements and Performance benefiting the wider society

The charity continued to provide nursery education, counselling, hall and room hire services for weddings, seminars and educational activities. Fitness classes for all ages. Providing room hire to Adult educational services via Coventry city Council.

Major exposed risks to charity and reviews and systems to mitigate them

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is constituted as a company limited by guarantee, registered under the Companies Act 2006. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Coventry Muslim Resource Centre

Red Land, Coventry

CV6 5EE

Telephone 024-76637933 Email Address Coventry_Resource_Centre@hotmail.co.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

Company Registered number: 1145284

Charity Registered number : 7613299

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Ghulam Shabir
Mr Faisal Ali
Mr Zahey Sultani
Mr Musa Bismillah (resigned 13th May 2023)
Mr Mohsin Mansur
Mr Mohammad Blal Khan
Mr Yakiya Minhas
Mrs Shehnaz Bismillah(resigned 13th May 2023)
Mr Ferhan Azad
Mrs Rabea Khan
Mrs Taiba Khan
Mr Shajan Ali
Mr Afsar Hussain
Mr Abdul Goffar
Mr Ahmad Kherallah
Mr Sajid Hussain (resigned 7th March 2024)
Mr Mohammed Idris Khan
Mr Munawar Mangara

The existing trustees are responsible for the recruitment of new trustees but in doing so the trustees seek the views and recommendations of both elders and community leaders. The trustees believe this approach ensures that new trustees are respectable members of the faith and local communities and ensures that good relations are fostered between the Mosque and the people of the local community that we serve.

The charity strives to ensure opportunities and diversity in both the employment of staff and trustee appointments. Selection criteria and procedures are regularly reviewed to ensure that individuals are selected, promoted and treated on the basis of their relevant merits and abilities.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

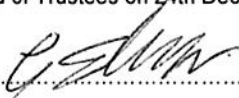
The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet together as a body monthly and are responsible for all decisions taken in relation to the running of the charity and community facilities and the activities provided by the charity. To assist in the smooth running of the charity the trustees have set up a number of sub-committees that help them oversee certain aspects over the charity work. The day-to-day management of the charity and community facilities and projects are delegated to staff.

At present, the charity does not consider itself to be part of a wider network.

In accordance with parts 3 (xiii) and 3(xiv) of the company's memorandum, the company has loaned to the Edgwick Family and Education Centre Limited, a company registered number 04822416 whose objectives are similar to Coventry Muslim Community Association Limited. The balance due as at 31 March 2024 is £142,500 (2023:£142,500).


The Trustees report was approved by the Board of Trustees on 24th December 2024.

Mr Ghulam Shabir (Trustee)



.....

Mr Mohammad Blal Khan (Trustee)



.....

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

Independent Examiner's Report to the Trustees of The Coventry Muslim Community Association Limited.

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31st March 2024 which are set out on page 6 to 12.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and 2011 Act, are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145(5)(b) of the Charities Act 2011.

In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) of the Charities Act 2011.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



MR AKBAR DEDAT
Member of Institute of Chartered Accountants in England and Wales
For and behalf of
CRYSTAL BUSINESS SERVICES LTD.
Chartered Accountants
264, Stoney Stanton Road
Coventry.

24th December 2024

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED
Statement Of Financial Activities (Income and Expenditure Account)
for the year ended 31st March 2024

	Notes	Restricted	Unrest - ricted	2024	2023
		£	£	£	£
<u>INCOMING RESOURCES</u>					
Donations and legacies	3	-	142,737	142,737	158,701
Charitable activities	4	-	300,744	300,744	276,542
		-	443,481	443,481	435,243
<u>RESOURCES EXPENDED</u>					
<u>Cost of Charitable Activities</u>					
Staff costs		-	284,565	284,565	311,952
Depreciation and impairment		-	47,417	47,417	42,801
Nursery costs		-	13,395	13,395	16,948
Rent ,rates and insurance		-	28,420	28,420	35,181
Light & heat		-	28,659	28,659	35,986
Telecommunications		-	2,612	2,612	1,894
Repairs & maintenance		-	28,385	28,385	16,349
Printing, postage & stationery		-	1,189	1,189	2,263
Sundry expenses		-	-	-	4,568
Travel & subsistence		-	750	750	252
Legal & Professional fee		-	13,260	13,260	22,209
Architect fees		-	1,000	1,000	-
Consultancy		-	5,500	5,500	-
Cleaning		-	5,179	5,179	2,823
Miscellaneous expenses		-	4,745	4,745	3,748
Donations to charities		-	-	-	4,476
		0	465,076	465,076	501,450
Net (expenditure)/income for the year		0	(21,595)	(21,595)	(66,207)
Gross transfer between funds		(47,174)	47,174	-	-
Fund Balances at 1st April 2023		253,498	252,471	505,969	572,176
Fund Balances at 31st March 2024		206,324	278,050	484,374	505,969

The statement of financial activities includes all gains and losses recognised in the year.

All of the activities are continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account.

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED
Balance Sheet
as at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	8	<u>234,403</u>	<u>281,820</u>
Current assets			
Debtors	9	142,500	142,500
Cash at bank and in hand		<u>110,531</u>	<u>86,560</u>
		253,031	229,060
Creditors: amounts falling due within one year	10	<u>(3,060)</u>	<u>(4,911)</u>
Net current assets		249,971	224,149
Net assets		<u>484,374</u>	<u>505,969</u>
Funds			
Restricted funds	11	206,324	253,498
Unrestricted funds		278,050	252,471
		<u>484,374</u>	<u>505,969</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.


The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.


These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 24th December 2024

Mr Ghulam Shabir (Trustee)



Mr Mohammad Blal Khan (Trustee)



THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

Notes to the Accounts For The Period Ended 31st March 2024

1. Accounting policies

Charity information

The Coventry Muslim Community Association Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Coventry Muslim Resource Centre, Red Lane, Coventry, CV6 5EE.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED
Notes to the Accounts For The Period Ended 31st March 2024

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	4% straight line (25 Years)
Plant and equipment	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

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

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

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.

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED
Notes to the Accounts For The Period Ended 31st March 2024

Basic financial liabilities

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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations 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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Donations and legacies

	2024	2023
	£	£
Donations and gifts	<u>142,737</u>	<u>158,701</u>

4. Charitable activities

	2024	2023
		£
Charitable activities	<u>300,744</u>	<u>276,542</u>

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED
Notes to the Accounts For The Period Ended 31st March 2024

5. Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

The consultancy fees of £5,500 relate to payments to one of the trustees for managerial services provided to the charity. Permission is being obtained from the Charities Commission for such payments. The costs of such services would have been substantially greater had the charity received such services from another source.

6. Employees

The average monthly number of employees during the year was:

	2024	2023
	18	20
	2024	2023
	£	£
Employment costs		
Wages and salaries	275,664	299,014
Social security costs	8,901	12,938
	<u>284,565</u>	<u>311,952</u>

7. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

8. Tangible fixed assets

<u>Cost</u>	Land & Buildings £	Office Eqpt. £	Total £
At 1st April 2023	1,179,338	142,202	1,321,540
At 31 March 2024	<u>1,179,338</u>	<u>142,202</u>	<u>1,321,540</u>
<u>Accumulated depreciation</u>			
At 1st April 2023	898,492	141,228	1,039,720
Charge for the period	47,174	243	47,417
At 31 March 2024	<u>945,666</u>	<u>141,471</u>	<u>1,087,137</u>
<u>Net book value</u>			
At 31 March 2024	<u>233,672</u>	<u>731</u>	<u>234,403</u>
At 31 March 2023	<u>280,846</u>	<u>974</u>	<u>281,820</u>

9. Debtors: amounts falling due within one year

	2024	2023
	£	£
Other debtors	<u>142,500</u>	<u>142,500</u>

CMCA Ltd**Notes to the Accounts For The Period Ended 31st March 2024****10. Creditors: amounts falling due within one year**

	2024	2023
	£	£
Other taxation and social security	-	908
Accrued expenses	3,060	4,003
	<u>3,060</u>	<u>4,911</u>

11. Analysis of net assets by fund

	Unrest- ricted Funds	Restrict - ed Funds	Total Funds
	£	£	£
Tangible assets	28,079	206,324	234,403
Current assets/(liabilities)	249,971	1	249,971
	<u>278,050</u>	<u>206,324</u>	<u>484,374</u>

12. Related Party Transactions

Apart from the consultancy payments to one of the trustees there are no related party transactions during the year (2023 - nil).

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

England & Wales - Charity number 1044601

Accounts

Charity registration number 1044601

Company registration number 2834081 (England and Wales)

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Ghulam Shabir Mr Faisal Ali Mr Zahey Sultani Mr Musa Bismillah Mr Mohsin Mansur Mr Mohammad Blal Khan Mr Yakiya Minhas Mrs Shehnaz Bismillah Mr Ferhan Azad Mrs Rabea Khan Mrs Taiba Khan Mr Shajan Ali Mr Afsar Hussain Mr Abdul Goffar Mr Ahmad Kherallah Mr Sajid Hussain Mr Mohammed Idris Khan Mr Munawar Mangara
Charity number	1044601
Company number	2834081
Principal address	Coventry Muslim Resource Centre Red Lane Coventry CV6 5EE
Registered office	Coventry Muslim Resource Centre Red Lane Coventry CV6 5EE
Independent examiner	Kaiser Nouman Nathan LLP Chartered Certified Accountants Unit D, 17 Plumbers Row London E1 1EQ
Bankers	Yorkshire Bank PLC 7-11 High Street Coventry CV1 5SB
Solicitors	Rotherham & Co 8-9 The Quadrant Coventry CV1 2EG

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

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Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 13

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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)" (effective 1 January 2019).

Objectives and activities

The charity's objects are to establish, maintain and manage a community centre. In particular, to provide education, facilities of social welfare, and to relieve poverty.

The company was able to facilitate hall bookings and the provision of many activities including the operation of a nursery throughout the year.

In particular the centre's range of activities include: -

- Supporting members of the public through advice and support on welfare rights, immigration, employment, training, domestic crisis, travel, health and social services.
- Supporting learners through guidance, counselling, appraisals and childcare provision.
- Helping tutors by participating in moderation and evaluation exercises.
- Liaising with different voluntary/statutory organisations.
- Providing evening activities for martial arts, karate, badminton etc.
- Arranging male/female youth groups meetings, women's meetings, adult education classes, legal and benefits advice.
- Providing funeral services at subsidised costs.

Bearing in mind the public benefit objectives of the charity, the centre is used by many organisations either free of charge or at a nominal charge.

These organisations include: -

- Charities function dinners
- Councillors' surgeries
- Local residents' association
- Police meetings
- Different religious groups
- Various "ladies and children' groups

All persons supplying services to the charity are paid. There is no reliance on any volunteer.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Financial review

During the year the company continued to provide nursery services, funeral arrangement services, counselling, hall and room hire services for weddings, seminars, educational purposes etc. The company received grants of £158,701 (2021: £163,898) from the Coventry City Council in respect of nursery education. The company will continue to promote its activities whilst at the same time reducing its overhead expenditures. During the year there was a net deficit of £66,206 (2022: net surplus £17,500).

Fund raising activities during the year

The charity relies on grant aid from the donors identified in the accounts, whose support is valued. There have been no other fundraising activities.

Achievements and Performance benefiting the wider society

The charity's continued to provide nursery education, funeral arrangement services, counselling, hall and room hire services for weddings, seminars and educational activities.

Major exposed risks to charity and reviews and systems to mitigate them

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is constituted as a company limited by guarantee, registered under the Companies Act 2006. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Coventry Muslim Resource Centre

Red Land, Coventry

CV6 5EE

Telephone 024-76637933 Email Address Coventry_Resource_Centre@hotmail.co.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Ahmed Ali	(Resigned 3 January 2023)
Mr Ghulam Shabir	
Mr Ashfaq Ahmed	(Resigned 3 January 2023)
Mr Faisal Ali	
Mr Zahey Sultani	
Mr Mohammed Ilyas Deen	(Resigned 3 January 2023)
Mr Musa Bismillah	
Mr Ahmed Bismillah	(Resigned 3 January 2023)
Mrs Waida Kausar	(Resigned 3 January 2023)
Mr Ahmed Zaher Akrami	(Resigned 3 January 2023)
Mr Mohsin Mansur	
Mr Mohammad Blal Khan	
Mr Yakiya Minhas	
Mrs Shehnaz Bismillah	
Mr Ferhan Azad	
Mrs Rabea Khan	
Mrs Taiba Khan	
Mr Shajan Ali	
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Mr Abdul Goffar	
Mr Ahmad Kherallah	
Mr Sajid Hussain	
Mr Mohammed Idris Khan	
Mr Munawar Mangara	

The existing trustees are responsible for the recruitment of new trustees but in doing so the trustees seek the views and recommendations of both elders and community leaders. The trustees believe this approach ensures that new trustees are respectable members of the faith and local communities and ensures that good relations are fostered between the Mosque and the people of the local community that we serve.

The charity strives to ensure opportunities and diversity in both the employment of staff and trustee appointments. Selection criteria and procedures are regularly reviewed to ensure that individuals are selected, promoted and treated on the basis of their relevant merits and abilities.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet together as a body monthly and are responsible for all decisions taken in relation to the running of the Association and community facilities and the activities provided by the charity. To assist in the smooth running of the charity the trustees have set up a number of sub-committees that help them oversee certain aspects over the charity work. The day-to-day management of the Association and community facilities and projects are delegated to staff.

At present, the charity does not consider itself to be part of a wider network.

In accordance with parts 3 (xiii) and 3(xiv) of the company's memorandum, the company has loaned to the Edgwick Family and Education Centre Limited, a company registered number 04822416 whose objectives are similar to Coventry Muslim Community Association Limited. The balance due as at 31 March 2023 is £142,500 (2021: £142,500).

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees report was approved by the Board of Trustees.

Mr Ghulam Shabir
Trustee

2 October 2023

Mr Mohammad Blal Khan
Trustee

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

I report to the Trustees on my examination of the financial statements of The Coventry Muslim Community Association Limited (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Certified Accountant, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Nouman Shahzad

Member of Association of Chartered Certified Accountants

Kaiser Nouman Nathan LLP

Unit D, 17 Plumbers Row

London

E1 1EQ

Dated: 2 October 2023

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	158,701	-	158,701	163,898	-	163,898
Charitable activities	4	276,542	-	276,542	225,287	-	225,287
Total income		435,243	-	435,243	389,185	-	389,185
Expenditure on:							
Charitable activities	5	501,450	-	501,450	371,685	-	371,685
Net (outgoing)/incoming resources before transfers		(66,207)	-	(66,207)	17,500	-	17,500
Gross transfers between funds		42,476	(42,476)	-	42,476	(42,476)	-
Net (expenditure)/income for the year/ Net movement in funds		(23,731)	(42,476)	(66,207)	59,976	(42,476)	17,500
Fund balances at 1 April 2022		276,202	295,974	572,176	216,226	338,450	554,676
Fund balances at 31 March 2023		252,471	253,498	505,969	276,202	295,974	572,176

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	9		281,820		324,621
Current assets					
Debtors	10	142,500		142,500	
Cash at bank and in hand		86,560		109,950	
		<u>229,060</u>		<u>252,450</u>	
Creditors: amounts falling due within one year	11	<u>(4,911)</u>		<u>(4,895)</u>	
Net current assets			224,149		247,555
Total assets less current liabilities			<u>505,969</u>		<u>572,176</u>
Income funds					
Restricted funds			253,498		295,974
Unrestricted funds			252,471		276,202
			<u>505,969</u>		<u>572,176</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 2 October 2023

Mr Ghulam Shabir
Trustee

Mr Mohammad Blal Khan
Trustee

Company registration number 2834081

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

The Coventry Muslim Community Association Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Coventry Muslim Resource Centre, Red Lane, Coventry, CV6 5EE.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	4% straight line (25 Years)
Plant and equipment	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

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

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

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.

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations 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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2023	2022
	£	£
Donations and gifts	158,701	163,898

4 Charitable activities

	2023	2022
	£	£
Charitable donations	276,542	225,287

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	311,952	243,400
Depreciation and impairment	42,801	42,909
Nursery costs	16,948	14,294
Rent & rates	35,181	27,845
Light & heat	35,986	22,548
Telecommunications	1,894	2,155
Repairs & maintenance	16,349	6,865
Printing, postage & stationery	2,263	3,907
Sundry expenses	4,568	677
Travel & subsistence	252	350
Legal & Professional fee	22,209	4,716
Cleaning	2,823	2,019
Miscellaneous expenses	3,748	-
Donations to charities	4,476	-
	<u>501,450</u>	<u>371,685</u>
	<u>501,450</u>	<u>371,685</u>

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>20</u>	<u>16</u>
Employment costs	2023 £	2022 £
Wages and salaries	297,533	234,845
Social security costs	12,938	7,382
	<u>310,471</u>	<u>243,400</u>

There were no employees whose annual remuneration was more than £60,000.

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Tangible fixed assets

	Land and buildings £	Plant and equipment £	Total £
Cost			
At 1 April 2022	1,179,338	142,202	1,321,540
At 31 March 2023	1,179,338	142,202	1,321,540
Depreciation and impairment			
At 1 April 2022	856,016	140,903	996,919
Depreciation charged in the year	42,476	325	42,801
At 31 March 2023	898,492	141,228	1,039,720
Carrying amount			
At 31 March 2023	280,846	974	281,820
At 31 March 2022	323,322	1,299	324,621

10 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	142,500	142,500

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	908	3,055
Accruals and deferred income	4,003	1,840
	4,911	4,895

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:					
Tangible assets	281,820	-	281,820	324,621	324,621
Current assets/(liabilities)	(29,349)	253,498	224,149	(48,419)	247,555
	<u>252,471</u>	<u>253,498</u>	<u>505,969</u>	<u>295,974</u>	<u>572,176</u>

13 Related party transactions

There were no disclosable related party transactions during the year (2022 - 2023).

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

England & Wales - Charity number 1044601

Accounts

Charity registration number 1044601

Company registration number 2834081 (England and Wales)

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Ahmed Ali Mr Ghulam Shabir Mr Ashfaq Ahmed Mr Faisal Ali Mr Zahey Sultani Mr Mohammed Ilyas Deen Mr Musa Bismillah Mr Ahmed Bismillah Mrs Waida Kausar Mr Ahmed Zaher Akrami
Charity number	1044601
Company number	2834081
Principal address	Coventry Muslim Resource Centre Red Lane Coventry CV6 5EE
Registered office	Coventry Muslim Resource Centre Red Lane Coventry CV6 5EE
Independent examiner	Kaiser Nouman Nathan LLP Chartered Certified Accountants Unit D, 17 Plumbers Row London E1 1EQ
Bankers	Yorkshire Bank PLC 7-11 High Street Coventry CV1 5SB
Solicitors	Rotherham & Co 8-9 The Quadrant Coventry CV1 2EG

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

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Balance sheet	6
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THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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)" (effective 1 January 2019).

Objectives and activities

The charity's objects are to establish, maintain and manage a community centre. In particular, to provide education, facilities of social welfare, and to relieve poverty.

The company was able to facilitate hall bookings and the provision of many activities including the operation of a nursery throughout the year.

In particular the centre's range of activities include: -

- Supporting members of the public through advice and support on welfare rights, immigration, employment, training, domestic crisis, travel, health and social services.
- Supporting learners through guidance, counselling, appraisals and childcare provision.
- Helping tutors by participating in moderation and evaluation exercises.
- Liaising with different voluntary/statutory organisations.
- Providing evening activities for martial arts, karate, badminton etc.
- Arranging male/female youth groups meetings, women's meetings, adult education classes, legal and benefits advice.
- Providing funeral services at subsidised costs.

Bearing in mind the public benefit objectives of the charity, the centre is used by many organisations either free of charge or at a nominal charge.

These organisations include: -

- Charities function dinners
- Councillors' surgeries
- Local residents' association
- Police meetings
- Different religious groups
- Various "ladies and children" groups

All persons supplying services to the charity are paid. There is no reliance on any volunteer.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

Financial review

During the year the company continued to provide nursery services, funeral arrangement services, counselling, hall and room hire services for weddings, seminars, educational purposes etc. The company received grants of £163,898 (2021: £140,217) from the Coventry City Council in respect of nursery education. The company will continue to promote its activities whilst at the same time reducing its overhead expenditures. During the year there was a net surplus £17,500 (2021: net deficit £61,886).

Fund raising activities during the year

The charity relies on grant aid from the donors identified in the accounts, whose support is valued. There have been no other fundraising activities.

Achievements and Performance benefiting the wider society

The charity's continued to provide nursery education, funeral arrangement services, counselling, hall and room hire services for weddings, seminars and educational activities.

Major exposed risks to charity and reviews and systems to mitigate them

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is constituted as a company limited by guarantee, registered under the Companies Act 2006. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Coventry Muslim Resource Centre

Red Land, Coventry

CV6 5EE

Telephone 024-76637933 Email Address Coventry_Resource_Centre@hotmail.co.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Ali Aksar	(Resigned 16 February 2022)
Mr Ahmed Ali	
Mr Ghulam Shabir	
Mr Ashfaq Ahmed	
Mr Faisal Ali	
Mrs Zahira Zahoor	(Resigned 31 March 2022)
Mr Zahey Sultani	
Mr Mohammed Ilyas Deen	
Mr Musa Bismillah	
Mr Ahmed Bismillah	
Mrs Waida Kausar	
Mrs Samina Qayum	(Resigned 8 November 2021)
Mr Ahmed Zaher Akrami	
Mr Asghar Ali	(Resigned 2 June 2021)
Mr Mohammed Ali	(Resigned 2 June 2021)
Mr Mujahid Ali	(Resigned 2 June 2021)
Mr A Sahebzadeh	(Resigned 2 June 2021)

The existing trustees are responsible for the recruitment of new trustees but in doing so the trustees seek the views and recommendations of both elders and community leaders. The trustees believe this approach ensures that new trustees are respectable members of the faith and local communities and ensures that good relations are fostered between the Mosque and the people of the local community that we serve.

The charity strives to ensure opportunities and diversity in both the employment of staff and trustee appointments. Selection criteria and procedures are regularly reviewed to ensure that individuals are selected, promoted and treated on the basis of their relevant merits and abilities.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet together as a body monthly and are responsible for all decisions taken in relation to the running of the Association and community facilities and the activities provided by the charity. To assist in the smooth running of the charity the trustees have set up a number of sub-committees that help them oversee certain aspects over the charity work. The day-to-day management of the Association and community facilities and projects are delegated to staff.

At present, the charity does not consider itself to be part of a wider network.

In accordance with parts 3 (xiii) and 3(xiv) of the company's memorandum, the company has loaned to the Edgwick Family and Education Centre Limited, a company registered number 04822416 whose objectives are similar to Coventry Muslim Community Association Limited. The balance due as at 31 March 2022 is £142,500 (2021: £142,500).

The Trustees report was approved by the Board of Trustees.

Mr Ahmed Ali
Trustee



Mr Ghulam Shabir
Trustee



5 September 2022

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

I report to the Trustees on my examination of the financial statements of The Coventry Muslim Community Association Limited (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Certified Accountant, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

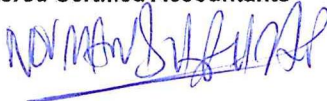
- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Nouman Shahzad

Member of Association of Chartered Certified Accountants

Kaiser Nouman Nathan LLP
Unit D, 17 Plumbers Row
London
E1 1EQ



Dated: 5 September 2022

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	163,898	-	163,898	140,217	-	140,217
Charitable activities	4	225,287	-	225,287	162,897	-	162,897
Total income		389,185	-	389,185	303,114	-	303,114
Expenditure on:							
Charitable activities	5	371,685	-	371,685	365,000	-	365,000
Net incoming/(outgoing) resources before transfers		17,500	-	17,500	(61,886)	-	(61,886)
Gross transfers between funds		42,476	(42,476)	-	42,476	(42,476)	-
Net income/(expenditure) for the year/ Net movement in funds		59,976	(42,476)	17,500	(19,410)	(42,476)	(61,886)
Fund balances at 1 April 2021		216,226	338,450	554,676	235,636	380,926	616,562
Fund balances at 31 March 2022		276,202	295,974	572,176	216,226	338,450	554,676

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	8		324,621		367,530
Current assets					
Debtors	9	142,500		142,500	
Cash at bank and in hand		109,950		55,814	
		<u>252,450</u>		<u>198,314</u>	
Creditors: amounts falling due within one year	10	<u>(4,895)</u>		<u>(11,168)</u>	
Net current assets			247,555		187,146
Total assets less current liabilities			<u>572,176</u>		<u>554,676</u>
Income funds					
Restricted funds			295,974		338,450
Unrestricted funds			276,202		216,226
			<u>572,176</u>		<u>554,676</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 5 September 2022


Mr Ahmed Ali
Trustee


Mr Ghulam Shabir
Trustee

Company registration number 2834081

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

The Coventry Muslim Community Association Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Coventry Muslim Resource Centre, Red Lane, Coventry, CV6 5EE.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	4% straight line (25 Years)
Plant and equipment	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

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

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

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.

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations 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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2022	2021
	£	£
Donations and gifts	163,898	140,217

4 Charitable activities

	2022	2021
	£	£
Charitable donations	225,287	162,897

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	243,400	185,004
Depreciation and impairment	42,909	43,054
Funeral costs	-	54,767
Nursery costs	14,294	6,152
Rent & rates	27,845	26,526
Light & heat	22,548	17,294
Telecommunications	2,155	2,409
Repairs & maintenance	6,865	20,607
Printing, postage & stationery	3,907	891
Sundry expenses	677	1,313
Travel & subsistence	350	-
Legal & Professional fee	4,716	6,398
Cleaning	2,019	585
	<u>371,685</u>	<u>365,000</u>
	<u>371,685</u>	<u>365,000</u>

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	16	13
	<u>16</u>	<u>13</u>
Employment costs	2022 £	2021 £
Wages and salaries	234,845	181,091
Social security costs	7,382	3,913
	<u>243,400</u>	<u>185,004</u>
	<u>243,400</u>	<u>185,004</u>

There were no employees whose annual remuneration was more than £60,000.

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Tangible fixed assets	Freehold land and buildings £	Plant and equipment £	Total £
Cost			
At 1 April 2021	1,179,338	142,202	1,321,540
At 31 March 2022	1,179,338	142,202	1,321,540
Depreciation and impairment			
At 1 April 2021	813,540	140,470	954,010
Depreciation charged in the year	42,476	433	42,909
At 31 March 2022	856,016	140,903	996,919
Carrying amount			
At 31 March 2022	323,322	1,299	324,621
At 31 March 2021	365,798	1,732	367,530
9 Debtors		2022	2021
Amounts falling due within one year:		£	£
Other debtors		142,500	142,500
10 Creditors: amounts falling due within one year		2022	2021
		£	£
Other taxation and social security		3,055	3,168
Accruals and deferred income		1,840	8,000
		4,895	11,168

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	324,621	-	324,621	367,530	-	367,530
Current assets/(liabilities)	(48,419)	295,974	247,555	(151,304)	338,450	187,146
	<u>276,202</u>	<u>295,974</u>	<u>572,176</u>	<u>216,226</u>	<u>338,450</u>	<u>554,676</u>

12 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED

England & Wales - Charity number 1044601

Accounts

Company Registration Number - 2834081

The Charity Registration Number is :- 1044601

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED
(A company limited by guarantee)

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

Kaiser Nouman Nathan LLP
Chartered Certified Accountants
Unit D 17 Plumbers Row
London
E1 1EQ

THE COVENTRY MUSLIM COMMUNITY ASSOCIATION LIMITED
REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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The Coventry Muslim Community Association Limited

Company Registration Number - 2834081

Trustees' Annual Report for the year ended 31 March 2021

The Trustees present their Report and Accounts for the year ended 31 March 2021, which also comprises the Directors' Report required by the the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- The Coventry Muslim Community Association Limited

The charity is also known by its operating name, CMRC

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1044601

Legal structure of the charity

The charity is constituted as a a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Coventry Muslim Resource Centre

Red Land, Coventry

CV6 5EE

Telephone 024-76637933 Email Address Coventry_Resource_Centre@hotmail.co.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Coventry Muslim Community Association Limited

Company Registration Number - 2834081

Trustees' Annual Report for the year ended 31 March 2021

The Trustees in office on the date the report was approved were:-

Ali Aksar; Ahmed Ali; Gulam Shabir; Ashfaq Ahmed; Faisal Ali; Zahira Zahoor; Zahey Sultani; Mohammed Ilyas Deen; Musa Bismillah; Ahmed Bismillah; Waida Kausar; Samina Qayum; Ahmed Zaher Akrami;

The following persons served as Trustees during the year ended 31 March 2021 :-

The trustees who served as a trustee in the reporting period were as shown above, except for the following changes during the year, or in the period between the year end and the approval of the accounts.

Mr Ahmed Ismail Moosa Khalifa (resigned on 30/01/2021)
Mr Asghar Ali (resigned on 02/06/2021)
Mr Mohammed Ali (resigned on 02/06/2021)
Mr Mujahid Ali (resigned on 02/06/2021)
Mr Abdul Khaliq Sahebzadeh (resigned on 02/06/2021)

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The main objectives of the company is to establish, maintain and manage a community centre. In particular the objectives are to provide education, facilities of social welfare and recreation and to relieve poverty.

The main activities undertaken in relation to those purposes during the year.

The company was able to facilitate hall bookings and the provision of many activities including the operation of a nursery throughout the year.

In particular the centre's range of activities include:-

- Supporting members of the public through advise and support on welfare rights, immigration, employment, training, domestic crisis, travel, health and social services.
- Supporting learners through guidance, counselling, appraisals and childcare provision.
- Helping tutors by participating in moderation and evaluation exercises.
- Liaising with different voluntary/statutory organisations.
- Providing evening activities for martial arts, karate, badminton etc.
- Arranging male/female youth groups meetings, women's meetings, adult education classes, legal and benefits advice surgeries.
- Providing funeral services at subsidised costs.

The Coventry Muslim Community Association Limited

Company Registration Number - 2834081

Trustees' Annual Report for the year ended 31 March 2021

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The trustees have complied with their duty in s4 of the Charities Act 2011 to have due regard to the guidances published by the Charity Commission, including public benefit guidance.

Bearing in mind the public benefit objectives of the Association the centre is used by many organisations either free of charge or at a nominal charge.

These organisations include:-

- Charities function dinners
- Councillors' surgeries
- Local residents' association
- Police meetings
- Different religious groups
- Various "ladies and children" groups

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The contribution of volunteers during the year.

All persons supplying services to the Association are paid. There is no reliance on any volunteers.

The main achievements and performance of the charity during the year.

During the year the company continued to provide nursery services, funeral arrangement services, counselling, hall and room hire services for weddings, seminars, educational purposes etc.

The company received grants of £140,217 (2020: £168,391) from the Coventry City Council in respect of nursery education. The company will continue to promote it's activities whilst at the same time reducing its overhead expenditures. During the year there was a net deficit £61,886 (2020: £54,753).

Fundraising activities during the year.

The charity relies on grant aid from the donors identified in the accounts , whose support is valued. There have been no other fundraising activities.

The degree to which the achievements and performance during the year have benefited wider society.

The charity's continued to provide nursery education, funeral arrangement services, counselling, hall and room hire services for weddings, seminars and educational activities.

The Coventry Muslim Community Association Limited

Company Registration Number - 2834081

Trustees' Annual Report for the year ended 31 March 2021

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The existing trustees are responsible for the recruitment of new trustees but in doing so the trustees seek the views and recommendations of both elders and community leaders. The trustees believe this approach ensures that new trustees are respectable members of the faith and local communities and ensures that good relations are fostered between the Mosque and the people of the local community that we serve.

The policies and procedures for the induction and training of trustees.

The charity strives to ensure opportunities and diversity in both the employment of staff and trustee appointments. Selection criteria and procedures are regularly reviewed to ensure that individuals are selected, promoted and treated on the basis of their relevant merits and abilities.

The charity's organisational structure.

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet together as a body monthly and are responsible for all decisions taken in relation to the running of the Association and community facilities and the activities provided by the charity. To assist in the smooth running of the charity the trustees have set up a number of sub-committees that help them oversee certain aspects over the charity work. The day to day management of the Association and community facilities and projects are delegated to staff.

Wider network

At present, the charity does not consider itself to be part of a wider network

The charity's relationships with related parties.

In accordance with parts 3 (xiii) and 3(xiv) of the company's memorandum, the company has loaned to the Edgwick Family and Education Centre Limited, a company registered number 04822416 whose objectives are similar to Coventry Muslim Community Association Limited. The balance due as at 31 March 2021 is £142,500 (2020: £162,500).

Bankers
Solicitors

Yorkshire Bank Plc, 7-11 High Street, Coventry. CV1 5SB
Rotherham & Co, Coventry

The Coventry Muslim Community Association Limited

Company Registration Number - 2834081

Trustees' Annual Report for the year ended 31 March 2021

Financial review

The charity's financial position at the end of the year ended 31 March 2021

The financial position of the charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net expenditure	(61,886)	(54,753)
Unrestricted Revenue Funds available for the general purposes of the charity	216,226	235,636
Restricted Revenue Funds	338,450	380,926
Total Funds	554,676	616,562

Financial review of the position at the reporting date, 31 March 2021 .

At the end of the year, the Association had unrestricted reserve funds of £216,226 (2020: £235,636). The directors/management committee consider it prudent that the unrestricted funds should be sufficient to cover all revenue expenditure for at least one year and the unrestricted reserves as at 31 March 2021 are sufficient to cover the revenue expenditure for a period exceeding one year.

Policies on reserves.

The directors/management committee consider it prudent that the unrestricted funds should be sufficient to cover all revenue expenditure for at least one year and the unrestricted reserves as at 31 March 2021 are sufficient to cover the revenue expenditure for a period exceeding one year.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Investment policy and investment objectives.

The trustees/management committee do have the power to invest as they see fit but to date such investments have all been in the infra structure and other fixed assets.

The Coventry Muslim Community Association Limited

Company Registration Number - 2834081

Trustees' Annual Report for the year ended 31 March 2021

Future Plan

The charity will continue to pursue its objectives of the community service. In particular, it will continue to provide education, facilities of social welfare and recreation and to relieve poverty.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The trustees/management committee actively review the major risks facing the charity. These are as follows:

Funds - It is important that there are sufficient funds to finance all day to day running expenses as well as meeting the capital expenses. Although there does not appear to be any immediate risks the charity does employ a person whose primary function is fund-raising.

Use of centre - The charity is anxious that as many person as possible make use of the centre. Measures are in place to assess the needs and then subsequently to accommodate such needs. The range of activities is increasing in diversity.

Operational - These are minimised by the implementation of measures for discussion and authorisation of all projects and transactions.

Details of The Auditor

Dinesh Bathmanathan

Member of Chartered Certified Accountants

Unit D 17 Plumbers Row

London

E1 1EQ

Statement as to disclosure of information to auditors

The trustees state that so far as each of the trustees at the time this report was approved are aware:-

- a) There is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the auditors are unaware, and
- b) The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

The Coventry Muslim Community Association Limited

Company Registration Number - 2834081

Trustees' Annual Report for the year ended 31 March 2021

Statement of the Directors Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- 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 business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the auditor in relation to the Trustees' report is limited to examining the report and ensuring that , the report is consistent with the figures disclosed in the financial statements.

The Coventry Muslim Community Association Limited

Company Registration Number - 2834081

Trustees' Annual Report for the year ended 31 March 2021

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 12 to 23.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on xx/xx/2021.

.....
Gulam Shabbir
Directors and Trustees

.....
Ahmed Ali

The Coventry Muslim Community Association Limited

Independent Auditors' Report to the Trustees of the charitable company on the accounts for the year ended 31 March 2021

Opinion

We have audited the financial statements of The Coventry Muslim Community Association Ltd (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 17 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit

evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

The Coventry Muslim Community Association Limited

Independent Auditors' Report to the Trustees of the charitable company on the accounts for the year ended 31 March 2021

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the activities of the charity. These included, but were not limited to, the Companies Act 2006 and Charities Act 2011; Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019); Employment Law; Data Protection Legislation and Safeguarding Regulations as they affect the direct charitable activities of the charity;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where necessary.

The Coventry Muslim Community Association Limited

Independent Auditors' Report to the Trustees of the charitable company on the accounts for the year ended 31 March 2021

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected transactions;
- tested the appropriateness of journal entries;
- tested authorisation of expenditure;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed:-

Dinesh Bathmanathan - Senior Statutory Auditor

For and on behalf of Kaiser Nouman Nathan LLP - Registered Auditors

Chartered Certified Accountants

Unit D 17 Plumbers Row
London
E1 1EQ

This report was signed on xx/xx/2021

The Coventry Muslim Community Association Limited - Statement of Financial Activities for the year ended 31 March 2021

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2020 £
Income & Endowments from:					
Donations & Legacies	A1	140,217	-	140,217	168,391
Charitable activities	A2	162,897	-	162,897	208,631
Total income	A	303,114	-	303,114	377,022
Expenditure on:					
Charitable activities	B2	365,000	-	365,000	431,775
Total expenditure	B	365,000	-	365,000	431,775
Net expenditure for the year		(61,886)	-	(61,886)	(54,753)
Transfers between funds	C	42,476	(42,476)	-	-
Net income after transfers	A-B-C	(19,410)	(42,476)	(61,886)	(54,753)
Net movement in funds		(19,410)	(42,476)	(61,886)	(54,753)
Reconciliation of funds:-					
Total funds brought forward		235,636	380,926	616,562	616,561
Total funds carried forward		216,226	338,450	554,676	561,808

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 17 to 23 form an integral part of these accounts.

The Coventry Muslim Community Association Limited - Statement of Financial Activities for the year ended 31 March 2021

The Coventry Muslim Community Association Limited - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income from:				
Donations & Legacies	A1	168,391	-	168,391
Charitable activities	A2	208,631	-	208,631
Total income	A	<u>377,022</u>	<u>-</u>	<u>377,022</u>
Expenditure on:				
Charitable activities	B2	431,775	-	431,775
Total expenditure	B	<u>431,775</u>	<u>-</u>	<u>431,775</u>
Net expenditure for the year		(54,753)	-	(54,753)
Transfers between funds	C	43,047	(43,047)	-
Net income after transfers		<u>(11,706)</u>	<u>(43,047)</u>	<u>(54,753)</u>
Net movement in funds		<u>(11,706)</u>	<u>(43,047)</u>	<u>(54,753)</u>
Reconciliation of funds:-				
Total funds brought forward		247,341	423,973	616,561
Total funds carried forward		<u>235,635</u>	<u>380,926</u>	<u>561,808</u>

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 17 to 23 form an integral part of these accounts.

The Coventry Muslim Community Association Limited - Statement of Financial Activities for the year ended 31 March 2021

The Coventry Muslim Community Association Limited - Resources applied in the year ended 31 March 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	(61,886)	(54,753)
Net resources available to fund charitable activities	<u>(61,886)</u>	<u>(54,753)</u>

The notes attached on pages 17 to 23 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	235,636	380,926	616,562	671,314
Recognised gains and losses before transfers	(61,886)	-	(61,886)	(54,753)
	173,750	380,926	554,676	616,561
(From)/To unrestricted revenue funds	42,476	(42,476)	-	-
Closing revenue funds	<u>216,226</u>	<u>338,450</u>	<u>554,676</u>	<u>616,561</u>

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	216,226	338,450	554,676	616,561

The notes attached on pages 17 to 23 form an integral part of these accounts.

The Coventry Muslim Community Association Limited - Statement of Financial Activities for the year ended 31 March 2021

**The Coventry Muslim Community Association Limited
Income and Expenditure Account for the year ended 31 March 2021 as required by the Companies Act 2006**

	2021 £	2020 £
Income		
Income from operations	303,114	377,022
Investment income		
Gross income in the year before exceptional items	303,114	377,022
Gross income in the year including exceptional items	303,114	377,022
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	315,548	374,098
Depreciation and amortisation	43,054	40,121
Governance costs	6,398	6,650
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	365,000	420,869
Net income before tax in the financial year	(61,886)	(43,847)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(61,886)	(43,847)
Retained surplus for the financial year	(61,886)	(43,847)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 17 to 23 form an integral part of these accounts.

The Coventry Muslim Community Association Limited - Balance Sheet as at 31 March 2021

	Notes	SORP Ref	2021 £	2020 £
Fixed assets				
Tangible assets	8	A A2	367,530	410,584
Current assets				
Debtors	9	B B2	142,500	162,500
Cash at bank and in hand		B4	55,814	56,459
Total current assets			<u>198,314</u>	<u>218,959</u>
Creditors: amounts falling due within one year	10	C1	<u>(11,168)</u>	<u>(12,981)</u>
Net current assets			187,146	205,978
The total net assets of the charity			<u>554,676</u>	<u>616,562</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds				
Restricted Revenue Funds	16	D2	338,450	380,926
Unrestricted Funds				
Unrestricted Revenue Funds	16	D3	216,226	235,636
Designated Funds				
Total charity funds			<u>554,676</u>	<u>616,562</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to audit under charity legislation, and the report of the Charities Act auditor is on page 11. The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Gulam Shabbir

Ahmed Ali

Trustees

Approved by the board of trustees on xx/xx/2021

The notes attached on pages 17 to 23 form an integral part of these accounts.

The Coventry Muslim Community Association Limited

Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Assessment of Going Concern

The trustees, having made appropriate enquiries, consider that adequate resources exist for the charity to continue in operational existence for the foreseeable future and that, therefore, it is appropriate to adopt going concern basis in preparing the financial statements as at and for the year ended 31 March 2021. The trustees have made this assessment in respect of a period of one year from the date of approval of these accounts.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. In arriving at the conclusion, the trustees have considered the potential implications of the effects of Covid 19 on the charity. The figures for the period under consideration have not been significantly impacted by Covid 19 and the trustees are confident that no adjustments are necessary to the carrying value of the assets held at the balance sheet date.

Undoubtedly there will be challenges ahead but the trustees do not expect material concerns to arise over the charity's financial position or going concern.

Critical accounting judgements and key sources of estimation uncertainty

Preparation of the accounts requires the trustees and management to make significant judgements and estimates. The items in the accounts where these judgements and estimates have been made include:

- estimating the useful economic life of tangible fixed assets.
- allocation of support costs across charitable activities.

Risks and future assumptions

The charity is a public benefit entity.

Risks and future assumptions included in detail in Trustees' annual return on page 6

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grant income

Government grants, including non-monetary grants shall not be recognised until there is reasonable assurance that:

- (a) the entity will comply with the conditions attached to them; and
- (b) the grants will be received.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

The Coventry Muslim Community Association Limited

Notes to the Accounts for the year ended 31 March 2021

Charitable activities

Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs comprise those costs associated with meeting the constitutional and strategic requirements of the charity and the audit fees and costs linked to the strategic management of the charity.

Allocation and apportionment of costs

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Other expenses - on the basis of the usage of resources.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Main building	4 % straight line (25 years)
All other fixed assets	25 % reducing balance

Accounting for capital grants and fixed asset funds.

The board of trustees consider that, in order to comply with the SORP, capital grants given for specific purposes are fully utilised in the furtherance of the objects of the charity. These funds have been taken to long term financing funds account and credited to the revenue account on the same basis as the depreciation charge on the respective fixed assets.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

The Coventry Muslim Community Association Limited

Notes to the Accounts for the year ended 31 March 2021

Cash at Bank & in hand and debtors

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits.

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to be present value of the future cash receipt where such discounting is material.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the moment the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payments where such discounting is material.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific 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.

Winding up or dissolution of the

3 charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There is no such significance of financial instruments to the charity's position.

The Coventry Muslim Community Association Limited

Notes to the Accounts for the year ended 31 March 2021

5 Net (deficit)/surplus before tax in the financial year

	2021 £	2020 £
The net (deficit)/surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	43,054	43,817
Auditors' remuneration	4,320	4,320
	<u>43,054</u>	<u>43,817</u>

6 Staff costs and emoluments

Salary costs

	2021 £	2020 £
Gross Salaries excluding trustees and key management personnel	181,091	239,526
Employer's National Insurance for all staff	3,913	4,958
	<u>185,004</u>	<u>244,484</u>

Total salaries, wages and related costs

Numbers of full time employees or full time equivalents

	2021	2020
The average number of total staff employed in the year was	<u>13</u>	<u>17</u>
The average number of part time staff employed in the year was	4	10
The average number of full time staff employed in the year was	11	10
The estimated full time equivalent number of all staff employed in the year was	13	15

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	13	17
Engaged on publicity activities	-	1
Engaged on fundraising activities	1	1
Engaged on management and administration	1	1
	<u>15</u>	<u>20</u>

The estimated full time equivalent number of all staff employed as above

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

The Coventry Muslim Community Association Limited

Notes to the Accounts for the year ended 31 March 2021

8 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Total
	£	£	£
Cost			
At 1 April 2020	1,179,338	142,202	1,321,540
At 31 March 2021	1,179,338	142,202	1,321,540
Depreciation			
At 1 April 2020	771,064	139,892	910,956
Charge for the year	42,476	578	43,054
At 31 March 2021	813,540	140,470	954,010
Net book value			
At 31 March 2021	365,798	1,732	367,530
At 31 March 2020	408,274	2,310	410,584

9 Debtors

	2021	2020
	£	£
Other debtors	142,500	162,500

The Coventry Muslim Community Association Limited

Notes to the Accounts for the year ended 31 March 2021

10 Creditors: amounts falling due within one year	2021	2020
	£	£
Accruals	8,000	6,160
PAYE, NIC VAT and other taxes	3,168	2,921
Other creditors	-	3,900
	11,168	12,981

11 Loans to trustees included in debtors

No loans to trustees

12 Guarantees made by the charity on behalf of trustees

No guarantees provided on behalf of the trustees.

13 Revaluation reserve

	Current year Unrestricted Funds 2021	Current year Restricted Funds 2021	Current year Total Funds 2021	Prior Year Total Funds 2020
	£	£	£	£
At 1 April 2020	-	-	-	-
Transfers in the year	(42,476)	-	(42,476)	-
At 31 March 2021	(42,476)	-	(42,476)	-

14 Income and Expenditure account summary

	2021	2020
	£	£
At 1 April 2020	627,467	671,314
Loss after tax for the year	(61,886)	(43,847)
At 31 March 2021	565,581	627,467

15 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	367,530	-	-	367,530
Current Assets	(140,136)	-	338,450	198,314
Current Liabilities	(11,168)	-	-	(11,168)
	216,226	-	338,450	554,676
At 1 April 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	410,584	-	-	410,584
Current Assets	(161,967)	-	380,926	218,959
Current Liabilities	(12,981)	-	-	(12,981)
	235,636	-	380,926	616,562

The Coventry Muslim Community Association Limited

Notes to the Accounts for the year ended 31 March 2021

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	See Note 17 £	See Note 18 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	235,636	(61,886)	42,476	216,226
Total unrestricted and designated funds	235,636	(61,886)	42,476	216,226
Restricted funds:-				
insert name of fund 1		-	(42,476)	(42,476)
Restricted Fixed Asset funds	423,973	-		423,973
Total restricted funds	423,973	-	(42,476)	381,497
Total charity funds	659,609	(61,886)	-	597,723

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	303,114	(365,000)	-	(61,886)

18 Details of transfers between funds in the year as shown in Note 16

The transfers shown in note 16 above are:-

	2021 £
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	42,476
To/(from) Restricted Revenue Funds	(42,476)
Net transfers	-

19 The purposes for which the funds as detailed in note 16 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted Fixed Asset funds The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

20 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.