

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

Contents	Page
Legal And Administrative Information	1
Trustees Report	2 - 4
Independent Accountant's Report	5
Statement Of Financial Activities	6
Balance Sheet	7
Notes To The Financial Statements	8-12

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.

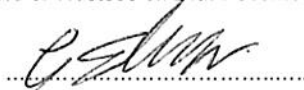
The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet together as a body monthly and are responsible for all decisions taken in relation to the running 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	(3,060)	(4,911)
Net current assets		<u>249,971</u>	<u>224,149</u>
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.

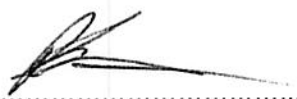
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

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	-	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).