

CHARITY REGISTERED NUMBER: 1067639

MOSQUE NOOR UL ULOOM AND ISLAMIC EDUCATION CENTRE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

ABU & ABU  
CHARTERED CERTIFIED ACCOUNTANTS  
535 COVENTRY ROAD  
SMALL HEATH  
BIRMINGHAM  
WEST MIDLANDS  
B10 0LL

**MOSQUE NOOR UL ULOOM AND ISLAMIC EDUCATION CENTRE**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Registered Charity Number:</b>	1067639
<b>Chairman:</b>	Mr Zaker Choudhry
<b>Treasurer:</b>	Mr Tariq Asghar
<b>Trustees:</b>	Mr Zaker Choudhry (Chairman) Mr Habib ur Rehman (Secretary) Mr Tariq Asghar (Treasurer) Mr Yousaf Ali Mr Abdul Jabbar Mr Mohammed Bashir Mr Ali Asghar
<b>Secretary:</b>	Mr Habib ur Rehman
<b>Registered Office:</b>	85 St Oswald Road Small Heath Birmingham B10 9RB
<b>Accountants:</b>	Abu & Abu Chartered Certified Accountants 71 Wordsworth Road Small Heath Birmingham West Midlands B10 0ED
<b>Bankers:</b>	Barclays Bank plc

**MOSQUE NOOR UL ULOOM AND ISLAMIC EDUCATION CENTRE**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**CONTENTS**

	<b>Page</b>
Charity - Examiners report	2
Trustees' report	3/4
Balance sheet	5
Statement of financial activities	6
Schedule of funds	7
Notes	8

**INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF MOSQUE NOOR UL ULOOM AND ISLAMIC EDUCATION CENTRE**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

I report on the accounts which are set out on pages 5 to 10

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

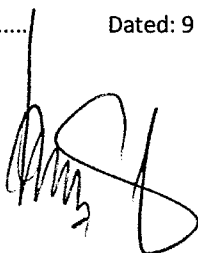
I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

accounting records were not kept in accordance with section 130 of  
the Act or  
the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
Abu Nowshed, FMAAT, FCCA  
Chartered Certified Accountants  
71 Wordsworth Road  
Small Heath  
Birmingham  
West Midlands  
B10 0ED

Dated: 9 June 2023



## **MOSQUE NOOR UL ULOOM AND ISLAMIC EDUCATION CENTRE**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDED 31 DECEMBER 2022**

The Trustees who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements for the period ended 31 December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

#### **Structure, Governance and Management**

##### Trustee induction and training

New Trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

##### Organisation

A board of trustees of up to 4 members, who meet quarterly, administers the charity. There are sub-committees covering development, membership, finance and audit. A Chief executive is appointed by the trustees to manage the day-to-day operations of the charity.

##### Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

##### Objectives and activities

The principal activities of the charity are:

- To provide a place of worship for the local Muslim community
- To advance public awareness in the Islamic faith in the UK
- To provide guidance to future generations of Muslims in order for them to lead a life towards being better Muslims as well as being better citizens who will live in peace and harmony with their neighbours.

**MOSQUE NOOR UL ULOOM AND ISLAMIC EDUCATION CENTRE**

**REPORT OF THE TRUSTEES** (Continued)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Financial review**

**Accounting and reporting responsibilities**

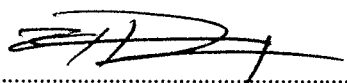
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. 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.

Approved by the trustees on 9 June 2023 signed on its behalf by:



.....  
Mr Zaker Choudhry (Chairman)  
Trustee

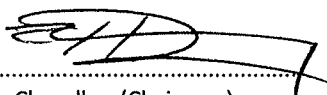
**MOSQUE NOOR UL ULOOM AND ISLAMIC EDUCATION CENTRE**

**BALANCE SHEET**

**AT 31 DECEMBER 2022**

Note	2021	2020	
		£	£
<b>Tangible fixed assets</b>			
Tangible assets	2	207,332	207,680
<b>Current assets</b>			
Cash in Hand and at Bank		109,461	102,441
		<u>109,461</u>	<u>102,441</u>
<b>Creditors</b>			
Amounts falling due within one year	3	3,291	3,291
		<u>3,291</u>	<u>3,291</u>
<b>Net current assets</b>		106,170	99,150
<b>Total assets less current liabilities</b>		<u>313,502</u>	<u>306,830</u>
<b>Net assets</b>		<u>£313,502</u>	<u>£306,830</u>
<b>Capital funds</b>			
Unrestricted funds		313,502	306,830
<b>Total funds</b>		<u>£313,502</u>	<u>£306,830</u>

Approved by the trustees on 9 June 2023 and signed on its behalf.

  
.....  
Mr Zaker Choudhry (Chairman)

The annexed notes form part of these financial statements.

**MOSQUE NOOR UL ULOOM AND ISLAMIC EDUCATION CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrest'd Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Incoming resources</b>					
Incoming Resources from generated funds:					
Voluntary income	4	55,784	-	55,784	55,989
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total incoming resources</b>		55,784	-	55,784	55,989
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Resources expended</b>					
Costs of generating funds	5	48,962	-	48,962	37,514
Governance costs	6	150	-	150	180
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total resources expended</b>		49,112	-	49,112	37,694
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>		6,672	-	6,672	18,295
<b>Transfer between funds</b>		-	-	-	-
<b>Total funds brought forward</b>		£306,830	-	£306,830	£288,535
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds carried forward</b>		£313,502	-	£313,502	£306,830
		<hr/>	<hr/>	<hr/>	<hr/>

Details of Incoming resources and resources used are given in the notes to the financial statements.

P 6



**MOSQUE NOOR UL ULOOM AND ISLAMIC EDUCATION CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES**

**DETAILED ANALYSIS OF MOVEMENTS IN FUNDS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022		2021	
	£	£	£	£
<b>General Fund</b>				
Balance B/fwd	306,830		288,535	
(Deficit) / Surplus for the year	6,672		18,290	
	<u>          </u>		<u>          </u>	
		313,502	306,830	
		<u>          </u>		<u>          </u>
<b>Total funds at 31 December</b>		<b>£313,502</b>		<b>£306,830</b>
		<u>          </u>		<u>          </u>

P 7

**MOSQUE NOOR UL ULOOM AND ISLAMIC EDUCATION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**1. Accounting policies**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 (FRS102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

**Incoming resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Land and buildings - Not Depreciated

Plant and Machinery - 15% per annum of cost

Fixtures and Fittings - 25 % per annum of cost

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund as set out in the notes to the financial statements.

**MOSQUE NOOR UL ULOOM AND ISLAMIC EDUCATION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS** (Continued)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**2. Tangible fixed assets**

	<b>Land and Buildings £</b>	<b>Plant and Machinery £</b>	<b>Fixtures and Fittings £</b>	<b>Total £</b>
Cost:				
At 01 January 2022	205,506	8,846	9,247	223,599
Additions	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2022	205,506	8,846	9,247	223,599
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation:				
At 01 January 2022	-	6,895	9,024	15,919
Charge for the year	-	292	56	348
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2022	-	7,187	9,080	16,267
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value:				
At 31 December 2022	£205,506	£ 1,659	£ 167	£207,332
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2021	£205,506	£ 1,951	£ 223	£207,680
	<hr/>	<hr/>	<hr/>	<hr/>

**3. Creditors**

Amounts falling due within one year:-

	<b>2022 £</b>	<b>2021 £</b>
Other Taxes & PAYE	3,111	3,111
Accruals and Deferred Income	180	180
	<hr/>	<hr/>
	£ 3,291	£ 3,291
	<hr/>	<hr/>

**MOSQUE NOOR UL ULOOM AND ISLAMIC EDUCATION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS** (Continued)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**4. Incoming resources**

	<b>Unrest'd Funds 2022 £</b>	<b>Rest'd Income Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
<b>Voluntary Income</b>				
Jumma Income	52,898	-	52,898	52,200
Membership Fee	156	-	156	192
Eid collection	2,330	-	2,330	3,397
Other income	400	-	400	200
	<u>55,784</u>	<u>-</u>	<u>55,784</u>	<u>55,989</u>

**5. Costs of generating funds**

	<b>2022 £</b>	<b>2022 £</b>	<b>2022 £</b>
Insurance	1,660		2,001
Cleaning	5,545		3,410
Telephone	381		294
Depreciation	349		419
Wages	31,118		25,115
Repairs and maintenance	101		-
Light and heating	8,366		3,765
Water Rates	1,262		665
Printing	180		-
Mosque Refurbishment			1,845
		<u>48,962</u>	<u>37,514</u>

**6. Governance costs**

	<b>2022 £</b>	<b>2021 £</b>
Accountancy	150	180
	<u>150</u>	<u>180</u>