

Charity registration number 1081557 (England and Wales)

MASJID-E-SAJEEDEN, MADDRESAH ISLAMIYAH & ISLAMIYAH SCHOOL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

MASJID-E-SAJEEDEN, MADDRESAH ISLAMIYAH & ISLAMIYAH SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M A Sidat Y Diwan S A Desai Y Khalifa N Kola H Mulla S Sidat I Kola
Charity number (England and Wales)	1081557
Principal address	Plane Tree Road Blackburn Lancashire BB1 6PH
Independent examiner	AMS Accountants Corporate Ltd Chartered Accountants Floor 2 9 Portland Street Manchester M1 3BE

MASJID-E-SAJEDEEN, MADDRESAH ISLAMIYAH & ISLAMIYAH SCHOOL

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MASJID-E-SAJEEDEN, MADDRESAH ISLAMIYAH & ISLAMIYAH SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31 August 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 Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

Objectives and activities

The Charitable Trust is constituted by Trust Deed, and its objects are:

To promote the benefit of the community in Blackburn (the area of benefit) and in particular without prejudice to the generality of the foregoing, the Muslim community, by associating together the Muslim people and the local authorities and other organisations in a common effort to relieve poverty and sickness, to advance the Muslim religion and to provide facilities for prayer services and for recognition and leisure-time occupation with the object of improving the conditions of life of the said community.

We review our aims, objectives and activities each year. This review looks at what was achieved and the outcomes of work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

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

Achievements and performance

In furtherance of the objects, but not otherwise, the trustees may exercise the following powers:-

To make provision for daily prayers, funerals and burial arrangements, marriages and other religious and social ceremonies.

To provide for Islamic Education and language teaching for the Muslim community and their children.

To co-operate in a strictly non political way with welfare agencies, voluntary organisations, local and central government departments and other agencies in furtherance of the objects and to exchange information and advice with them.

To buy, take on lease or exchange any property necessary for the achievement of the objects and to maintain, furnish for use. Subject to any consent required by law to sell, lease or dispose of all or any part of the property of the organisation.

To promote co-operation and unity among Muslim members in furtherance of the common cause and interest in Islam.

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

To establish or support any charitable trusts, associations or institutions formed for all or any of the objects.

MASJID-E-SAJEEDEN, MADDRESAH ISLAMIYAH & ISLAMIYAH SCHOOL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Financial review

Total income for the period remained as £640k (£640k in 2023), of which £333k (£360k in 2023) was generated from charitable activities and £307k (£280k in 2023) was derived from donations and legacies, and grants.

The value of charitable donations only rose by £4k in 2023, due to increased living costs for UK households and soaring bills over the past year. With households tightening their outgoings and cutting back on discretionary spendings in order to manage their bills, this has affected student numbers and donations to charity.

Costs remained tightly managed and decreased in line with decrease in income.

As a result of decrease in income and tightly managing the costs on charitable activities, the trust managed to restrict its shortfall for the period to £40k.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Aside from the income generated by the charity shop, the principal funding sources for the charity are currently by way of collection boxes, appeals and donation and school fees.

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

Looking forward the trust, like many charities, faces challenges and uncertainties. However, trustees believe that during 2022/23 we have continued to build strong foundations which will help us to be both more resilient and more dynamic in the future.

Plans for future periods

The charity plans continuing the activities outlined above in the forthcoming years for the benefit of the community subject to satisfactory funding arrangements.

Structure, governance and management

The organisation is a charity, established on 11 October 1969 and registered as a charity on 14 July 2000. The charity was established under a constitution of charity deed which established the objects and powers of the charity and is governed under its deed.

The trustees who served during the year and up to the date of signature of the financial statements were:

MA Sidat
Y Diwan
S A Desai
Y Khalifa
N Kola
H Mulla
S Sidat
I Kola

MASJID-E-SAJEEDEN, MADDRESAH ISLAMIYAH & ISLAMIYAH SCHOOL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

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

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 has a Management Committee of up to 13 members who meet regularly and are responsible for the strategic direction and policy of the charity. At present the committee has 11 members from a variety of backgrounds relevant to the work of charity. The Committee is led by the chairman and the secretary also sits on the committee.

Board of Trustees continue to provide excellent services working to move the Charity forwards. They give their time freely and provide excellent advice to the Charity's management team and receive no remuneration or benefits from the charity.

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

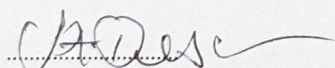
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that 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 provisions 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.

The trustees' report was approved by the Board of Trustees.



S A Desai
Chairman

Date: 15/06/25

MASJID-E-SAJEEDEN, MADDRESAH ISLAMIYAH & ISLAMIYAH SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MASJID-E-SAJEEDEN, MADDRESAH ISLAMIYAH & ISLAMIYAH SCHOOL

I report to the trustees on my examination of the financial statements of Masjid-e-Sajeeden, Maddresah Islamiyah & Islamiyah School (the charity) for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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

AMS Accountants Corporate Ltd

Chartered Accountants

Floor 2

9 Portland Street

Manchester

M1 3BE

Date:

MASJID-E-SAJEEDEN, MADDRESAH ISLAMIYAH & ISLAMIYAH SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	2	307,388	279,517
Charitable activities	3	333,957	359,818
Total income		641,345	639,335
Expenditure on:			
Charitable activities	4	682,501	655,777
Total expenditure		682,501	655,777
Net expenditure and movement in funds		(41,156)	(16,442)
Reconciliation of funds:			
Fund balances at 1 September 2023		701,373	717,815
Fund balances at 31 August 2024		660,217	701,373

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

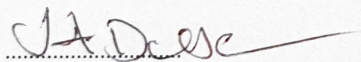
MASJID-E-SAJEEDEN, MADDRESAH ISLAMIYAH & ISLAMIYAH SCHOOL

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	8		529,700		499,453
Current assets					
Cash at bank and in hand		74,933		206,477	
Creditors: amounts falling due within one year	9	55,584		(4,557)	
Net current assets			130,517		201,920
Total assets less current liabilities			660,217		701,373
Income funds					
Unrestricted funds			660,217		701,373
			660,217		701,373

The financial statements were approved by the Trustees on



SA Desai
Trustee

MASJID-E-SAJEDEEN, MADDRESAH ISLAMIYAH & ISLAMIYAH SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Charity information

Masjid-e-Sajedeen, Madressa Islamiyah & Islamiyah School is a charitable trust registered in England and Wales. The registered office is Plane Tree Road, Blackburn, Lancashire, England, BB1 6PH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity constitutes a public benefit entity as defined by FRS102. 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 Update Bulletin 1 published on 2nd February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. 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. 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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors 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.

MASJID-E-SAJEDEEN, MADDRESAH ISLAMIYAH & ISLAMIYAH SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

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.

Donated services and facilities are included at the value to the charity where this can be quantified. The value placed on these resources is the estimated value to the charity of service or facility received.

The value of services provided by volunteers has not been included in the accounts.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from charitable trading activity are accounted for when earned.

1.5 Expenditure

All expenditure is recognised and accounted for on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises 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 include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and cost linked to the strategic management of the charity

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis consistent with use of the resources.

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	not depreciated
Fixtures and fittings	15% 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.

MASJID-E-SAJEEDEN, MADDRESAH ISLAMIYAH & ISLAMIYAH SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

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.

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.

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.

1.9 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.

MASJID-E-SAJEEDEN, MADDRESAH ISLAMIYAH & ISLAMIYAH SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Government grants	10,166	2,106
Membership fees	204,859	183,097
Donated goods and services	2,517	7,986
Other donations	89,846	86,328
	<u>307,388</u>	<u>279,517</u>

3 Income from charitable activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
School fees	324,362	341,691
Other income	9,595	18,127
	<u>333,957</u>	<u>359,818</u>

MASJID-E-SAJEEDEN, MADDRESAH ISLAMIYAH & ISLAMIYAH SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

4 Expenditure on charitable activities

	2024 £	2023 £
Direct costs		
Staff costs	473,568	510,938
Depreciation and impairment	14,152	11,473
Rates	16,502	14,296
Insurance	13,639	7,671
Light and heat	38,861	38,236
Books, fees and prizes	74,266	24,341
Printing, postage and stationery	7,799	6,280
Telephone	7,323	4,940
Repairs and maintenance	14,832	20,459
Computer running costs	8,252	7,114
Cleaning	736	1,537
Sundry expenses	12,571	6,992
Accountancy	-	1,500
	<u>682,501</u>	<u>655,777</u>
Analysis by fund		
Unrestricted funds	<u>682,501</u>	<u>655,777</u>

5 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	<u>14,152</u>	<u>11,473</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:

2024 Number	2023 Number
<u>24</u>	<u>25</u>

MASJID-E-SAJEEDEN, MADDRESAH ISLAMIYAH & ISLAMIYAH SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

7 Employees

(Continued)

Employment costs	2024 £	2023 £
Wages and salaries	468,438	510,938
Social security costs	4,091	-
Other pension costs	1,039	-
	<u>473,568</u>	<u>510,938</u>

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

8 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 September 2023	434,436	229,672	664,108
Additions	-	44,400	44,400
	<u>434,436</u>	<u>274,072</u>	<u>708,508</u>
At 31 August 2024	434,436	274,072	708,508
Depreciation and impairment			
At 1 September 2023	-	164,656	164,656
Depreciation charged in the year	-	14,152	14,152
	<u>-</u>	<u>178,808</u>	<u>178,808</u>
At 31 August 2024	-	178,808	178,808
Carrying amount			
At 31 August 2024	<u>434,436</u>	<u>95,264</u>	<u>529,700</u>
At 31 August 2023	<u>434,436</u>	<u>65,017</u>	<u>499,453</u>

9 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	3,437	3,056
Other creditors	(60,522)	-
Accruals and deferred income	1,501	1,501
	<u>(55,584)</u>	<u>4,557</u>

MASJID-E-SAJEEDEN, MADDRESAH ISLAMIYAH & ISLAMIYAH SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

10 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	1,039	-

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	701,373	641,345	(682,501)	660,217
Previous year:				
	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General funds	717,815	639,335	(655,777)	701,373

12 Analysis of net assets between funds

	Unrestricted funds 2024 £
At 31 August 2024:	
Tangible assets	529,700
Current assets/(liabilities)	130,517
	660,217

MASJID-E-SAJEDEEN, MADDRESAH ISLAMIYAH & ISLAMIYAH SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

12 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £
At 31 August 2023:	
Tangible assets	499,453
Current assets/(liabilities)	201,920
	<u>701,373</u>

13 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

14 Taxation

As a charity, Masjid-e-Sajadeen, Maddrasah Islamiyah & Islamiyah School is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.