

Registered Company number: 4128000 (England and Wales)
Registered Charity number: 1091611

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 10
Detailed Statement of Financial Activities	11

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2022

The trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity FOR THE YEAR ENDED 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

4128000 (England and Wales)

Registered Charity number

1091611

Registered office

257 Victoria Road

Aton

Birmingham

West Midlands

Chairman

Haji Siraj Ali

Trustees

Rahman Khan

Rahmat Ali Treasurer

Shafique Ali

Qurban Ali Chohan

Mohammed Chunu Miah

Mohammed Jamal Uddin

Mohammed Ashraf Ali

Shiraj Ali

Mohammed Abdur Rahim

Company Secretary

Rahman Khan

Independent Examiner

M A AHMAD

28 Shaftmoor Lane

Acocks Green

Birmingham

B27 7RS

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustee

New trustee are appointed by the Management committee.

Induction and training of new trustees

New trustees are trained by current trustees.

Organisational structure

The charity is controlled by a Management committee, which comprises five to thirteen members.

Wider network

The charity has no connections with other charities.

Related parties

The charity is not holding assets on behalf of another charity

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company's main objectives are to promote the Muslim faith in Birmingham.

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2022

Significant activities

The company obtains most of its income from donations.

Volunteers

The charity welcomes volunteers to assist in its work.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity was incorporated in December 2000 and commenced its activities on 1 January 2003. It took over the assets and liabilities of Masjid - E - Noor Association that was operating from the same address. The charity's main activity was to provide services of a mosque to promote the Muslim faith to all age groups and to provide school service for children to help them to learn about the teachings of Quran and the Muslim faith.

There were no significant events since the year end.

The charity's income from all sources during the year was £53,643 The income is expected to increase during current year. (2020= 35,903)

Internal and external factors

The charity's activities are affected by general financial factors in the economy.

FINANCIAL REVIEW

Reserves policy

The charity accumulates reserves for future investment in building etc.

FINANCIAL REVIEW

Principal Funding sources

The charity receives most of its income from public donations.

FUTURE DEVELOPMENTS

The charity intends to continue to promote the Muslim faith in Birmingham.

ON BEHALF OF THE BOARD:

Rahman Khan _____

Haji Siraj Ali _____

Rahmat Ali _____

7th February 2023

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MAJID-E-NOOR (BIRMINGHAM) TRUST LIMITED**

I report on the accounts for the year ended 31 March 2022 set out on pages five and eleven.

Respective responsibilities of trustees and examiners

The charity trustees (Who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the account under Section 43 of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of the 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, 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 statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention to which, in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M A AHMAD
28 Shaftmoor Lane
Acocks Green
Birmingham
B27 7RS
7th February 2023

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

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

		2022 Unrestricted funds £	2021 Total funds £
	Notes		
INCOME RESOURCES			
Incoming resources from generated funds			
Voluntary income		53,643	35,903
RESOURCES EXPENDED			
Governance costs		450	3,400
Other resources expended		18,105	17,131
Total resources expended		<u>18,555</u>	<u>20,531</u>
NET INCOMING RESOURCES		35,088	15,372
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>373,415</u>	<u>358,043</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>408,503</u></u>	<u><u>373,415</u></u>

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

BALANCE SHEET
AT 31 March 2022

			2022	2021
			Unrestricted	Total
			funds	funds
	Notes		£	£
FIXED ASSETS				
Tangible assets	5		434,220	429,227
CURRENT ASSETS				
Debtors	6		18,500	18,800
Cash at bank and in hand			52,106	25,131
			<u>70,606</u>	<u>43,931</u>
CREDITORS				
Amounts falling due within one year	7		96,323	99,743
			<u></u>	<u></u>
NET CURRENT ASSETS/(LIABILITIES)			<u>(25,717)</u>	<u>(55,812)</u>
			<u></u>	<u></u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>408,503</u>	<u>373,415</u>
			<u></u>	<u></u>
NET ASSETS			<u>408,503</u>	<u>373,415</u>
FUNDS				
Unrestricted funds:				
General fund			<u>408,503</u>	<u>373,415</u>
TOTAL FUNDS			<u>408,503</u>	<u>373,415</u>

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

BALANCE SHEET - CONTINUED

AT 31 March 2022

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the charitable company to obtain an audit of its financial statement for the year ended 31 March 2015 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Section 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved by the Board of Trustees on **7th February 2023** and were signed on its behalf by:

Rahman Khan _____

Haji Siraj Ali _____

Rahmat Ali _____

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 March 2022

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixture and fittings	- 20% on reducing balance
----------------------	---------------------------

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restricted 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.

further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 March 2022**

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

2 NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):	2022	2021
	£	£
Depreciation - owned assets	7	9
Hire of plant and machinery		
	<u> </u>	<u> </u>

3 TRUSTEES REMUNERATION AND BENEFITS

There were no trustees remuneration or other benefits FOR THE YEAR ENDED 31 March 2017.

Trustees Expenses

There were no trustees expenses paid FOR THE YEAR ENDED 31 March 2017

4 STAFF COSTS

	2022	2021
	£	£
Wages and salaries	<u>11,233</u>	<u>11,199</u>

5 TANGIBLE FIXED ASSETS

	Freehold property	Fixture & Fittings	Total
COST			
At 1 April 2021	429,190	5,913	435,103
Addition	5,000		5,000
At 31 March 2022	<u>434,190</u>	<u>5,913</u>	<u>440,103</u>
DEPRECIATION			
At 1 April 2021		5,876	5,876
Charge for year		7	7
At 31 March 2022	<u>0</u>	<u>5,883</u>	<u>5,883</u>
NET BOOK VALUE			
At 31 March 2022	<u>434,190</u>	<u>30</u>	<u>434,220</u>
At 31 March 2021	<u>429,190</u>	<u>37</u>	<u>429,227</u>

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 March 2022**

6 DEBTORS: AMOUNTS DUE WITHIN ONE YEAR

	2022	2021
	£	£
Debtors	18500	18,800
	=====	=====

7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other loans	95000	98,500
Social security and other taxes	643	443
Accruals and deferred income	680	800
	=====	=====
	96,323	99,743
	=====	=====

8 MOVEMENT IN FUND

	At 1.4.21	Net movement in funds	At 31.3.2022
	£	£	£
Unrestricted funds			
General fund	373415	35,088	408503
	=====	=====	=====
TOTAL FUNDS	373,415	35,088	408,503
	=====	=====	=====

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 March 2021**

	2021	2020
	£	£
INCOMING RESOURCES		
Voluntary income		
Donations	51063	31,883
Tuition Fees	2580	
Other Income		4,020
Total incoming resources	<u>53,643</u>	<u>35,903</u>
RESOURCES EXPENDED		
Governance costs		
Legal and professional charges	450	3,400
	<u>450</u>	<u>3,400</u>
Support costs		
Management		
Cleaning expenses	80	
Wages	11233	11,199
Repairs and maintenance	440	
Light and heat	5172	5,085
Telephone	448	424
Sundry expenses	450	
Bank charges	275	118
Donations		296
Depreciation of Fixtures and fittings	7	9
	<u>18,105</u>	<u>17,131</u>
Finance		
Bank charges and interest		
	<u>18,555</u>	<u>20,531</u>
Total resources expended		
	<u>35,088</u>	<u>15,372</u>
Net Income		
	<u><u>35,088</u></u>	<u><u>15,372</u></u>