

# CHORLEY MUSLIM TRUST

England & Wales · Charity number 1094319

## Details

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**Other names** CHORLEY MOSQUE

**Status** Registered

**Legal form** Other

**Registered** 2002-10-23

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

## Contact

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**Address** 1 Preston Road  
Whittle-Le-Woods  
Chorley  
PR6 7PE

**Phone** 01257279842

## Activities

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**Objects:** THE TRUST IS ESTABLISHED TO ADVANCE THE RELIGION OF ISLAM IN ACCORDANCE WITH THE DOCTRINES AND BELIEFS OF THE SUNNI HANAFI SECT OF MUSLIMS ("SUNNAT WAL JAMAAT") ACCEPTING THE TABLIGHI JAMAAT AS A DAWAH ORGANISATION AND IN PARTICULAR:-A) TO PRESERVE ISLAMIC CULTURE AND TRADITION AND TO ESTABLISH AND TO PROMOTE, ENCOURAGE AND ADVANCE THE RELIGIOUS AND EDUCATION ACTIVITIES OF THE SOCIETIES MUSLIM INHABITANTS IN CHORLEY BY PROVISION OF MOSQUE AND MADRESSA PREMISES FOR THE TEACHINGS AND PROPAGATION OF THE HOLY QURAN AND HADITH AND SUNNAT AND THE PRINCIPLES AND TENETS OF ISLAM TO ALL MUSLIMS.B) TO MAKE PROVISION FOR SALAT (NAMAZ) WORSHIP, FASTING, OTHER PRAYERS AND RELIGIOUS CEREMONIES TO INCLUDE NIKAH, FUNERAL, BURIALS, LECTURES, MEETINGS & SEMINARS.C) TO ORGANISE AND UNDERTAKE SUCH OTHER PROJECTS CONSISTENT WITH THE SPIRIT OF ISLAM AS THE TRUSTEES DECIDE FROM TIME TO TIME.

**Activities:** Provide premises for prayers and teaching of the Quran.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

- Lancashire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£41,017	£43,020	-	-
2024-07-31	£38,293	£42,445	-	-
2023-07-31	£32,266	£35,217	-	-
2022-07-31	£53,965	£26,319	-	-
2021-07-31	£165,091	£139,712	-	-
2020-07-31	£27,223	£23,846	-	-

## Trustees

Name	Role	Appointed
IQBAL ESSA		
MOHAMMED SAJID		
MOLVI MEHBOOB		
MR IBRAHIM SALEH		
MUSHTAQ MOHAMED MUNSHI		
YAKUB MALA		

**CHORLEY MUSLIM TRUST**

England & Wales - Charity number 1094319

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# Accounts

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Registered charity number 1094319

# **Chorley Muslim Trust**

**Financial Statements for the year ended 31 July 2025**

# **Chorley Muslim Trust**

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**Chorley Muslim Trust  
Reference and Administrative Information  
for the period ended 31 July 2025**

**Registered office**

C/o 1 Preston Road  
Whittle le Woods  
Chorley  
Lancashire  
PR6 7PE

**Registered charity number 1094319**

**Trustees**

Mehboob Umerji Patel (Chair)  
Mushtaq Munshi  
Ibrahim Saleh  
Iqbal Essa  
Mohammed Sajid  
Yaqub Mala

**Appointed independent examiner**

M A Ibrahim (FCCA)

**Accountants**

M.A.I (Accountants) Limited  
7 St Andrews Street  
Blackburn  
Lancashire  
BB1 8AE

**Bankers**

HSBC  
26 Market Street  
Chorley  
Lancashire  
PR7 2RX

**Solicitors**

Kevills Solicitors  
5 Park Rd  
Chorley  
Lancashire  
PR7 1QS

**Chorley Muslim Trust  
Trustees' annual report  
for the period ended 31 July 2025**

**Registered charity number 1094319**

The Annual Report is fully SORP compliant and sets out how the trustees have met their obligations.

The Financial Statement is fully SORP compliant and includes the incoming resources and resources expended.

**Objectives and activities**

The objects of the charity are set out in the constitution are summarised as follows:

The trust is established to advance the religion of Islam in accordance with the doctrines and beliefs of the Sunni Hanafi sect of Muslims ("Sunnat wal Jamaat") accepting the Tablighi Jamaat as a Dawah Organisation and in particular:-

- a) To preserve Islamic culture and tradition and to establish and to promote, encourage and advance the religious and education activities of the societies Muslim inhabitants in Chorley by provision of Mosque and Madressa premises for the teachings and propagation of the holy Quran and Hadith and Sunnat and the principles and tenets of Islam to all Muslims.
- b) To make provision for Salat (Namaz) worship, fasting, other prayers and religious ceremonies to include Nikah, funeral, burials, lectures, meetings & seminars.
- c) To organise and undertake such other projects consistent with the spirit of Islam as the trustees decide from time to time.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

**Activities and achievements**

The Charity carries out a wide range of activities in pursuance of its charitable aims:

The main achievements have been to provide a building for prayer, worship and teaching.

A place for 5 times payer.

A place for children to learn Quran and Hadith.

A place to propagate Islam to the wider public.

A place for Nikah wedding ceremonies.

Over the years the wider public have benefitted because the teachings have helped the youth to behave correctly over the years.

We have been able to propagate Islam to the non Muslims, so they also benefit from the teachings of Islam.

**Structure, governance and management**

Chorley Muslim Trust is registered as a Charity with The Charity Commission under charity no: 1094319.

The Charity is regulated by declaration of trust executed on 7th August 2002.

**Recruitment and appointment of trustees**

All trustees gather and make a joint decision.

**Chorley Muslim Trust  
Trustees' annual report  
for the period ended 31 July 2025**

**Reference and administrative information**

See preceding page under 'Charity Information'.

**Names of the charity trustees who manage the charity**

All trustees are named on the preceding page under 'Charity Information'.

**Risk management, financial review and reserves policy**

The Trustees actively review all major risks which the Charity faces and drawn up a risk assessment which is reviewed at every meeting. The Trustees are satisfied that all systems are in place and arrangements have been made to manage any risks identified.

Funds available are sufficient to permit the charity to continue in operation in the medium to long term, together with the continued support from the donors.

The Trustees would like to thank all those who assisted us with their moral and financial support and trust they continue to do so.

There are no uncertainties about the charity continuing as a going concern.

**Statement of Trustee's responsibilities**

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

The law applicable 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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period in preparing these financial statements, the trustees are required to:-

- Select suitable accounting policies to be applied consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK 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 bases unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees and signed on its behalf by:

Mr Mohamed Sajid  
Trustee

Date: 16/03/2026

## **Chorley Muslim Trust**

### **Independent Examiner's Report to the Trustees of Chorley Muslim Trust**

I report to the trustees on my examination of the accounts of Chorley Muslim Trust (the Trust) for the period ended 31 July 2025.

#### **Respective responsibilities of trustees and examiner**

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

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

The appointed independent examiner of the trust:

M A Ibrahim (FCCA) for and on behalf of  
M.A.I (Accountants) Limited  
7 St Andrews Street  
Blackburn  
Lancashire  
BB1 8AE

Date: 16/03/2026

**Chorley Muslim Trust**  
**Statement of financial activities**  
**for the period ended 31 July 2025**

	Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total 2025 £	Total 2024 £
<b>Incoming resources</b>	<b>2</b>					
<b>Income and endowments from:</b>						
Donations and legacies		41,017	-	-	41,017	38,293
<b>Resources expended</b>	<b>3</b>					
<b>Expenditure on:</b>						
Charitable activities		43,020	-	-	43,020	42,445
<b>Net movement in funds</b>		<u>(2,004)</u>	<u>-</u>	<u>-</u>	<u>(2,004)</u>	<u>(4,151)</u>
<b>Reconciliation of funds</b>						
Total funds brought forward		<u>243,173</u>	<u>1,528</u>	<u>511,877</u>	<u>756,578</u>	<u>760,729</u>
<b>Total funds carried forward</b>		<u>241,170</u>	<u>1,528</u>	<u>511,877</u>	<u>754,574</u>	<u>756,578</u>

**Chorley Muslim Trust**  
**Balance Sheet**  
**At 31 July 2025**

	Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total 2025 £	Total 2024 £
<b>Fixed assets</b>						
Tangible assets	4	9,111	-	511,877	520,988	524,985
Investments	5	120,000	-	-	120,000	120,000
		<u>129,111</u>	<u>-</u>	<u>511,877</u>	<u>640,988</u>	<u>644,985</u>
<b>Current assets</b>						
Cash at bank and in hand		112,660	1,528	-	114,188	113,577
		<u>112,660</u>	<u>1,528</u>	<u>-</u>	<u>114,188</u>	<u>113,577</u>
<b>Creditors: amounts falling due within one year</b>						
Trade creditors and accruals	6	601	-	-	601	1,984
<b>Net current assets</b>		<u>112,059</u>	<u>1,528</u>	<u>-</u>	<u>113,587</u>	<u>111,593</u>
<b>Net assets</b>		<u>241,170</u>	<u>1,528</u>	<u>511,877</u>	<u>754,574</u>	<u>756,578</u>
<b>The funds of the charity</b>						
Unrestricted funds	7	241,170	-	-	241,170	243,173
Restricted income funds		-	1,528	-	1,528	1,528
Endowment Waqaf funds		-	-	511,877	511,877	511,877
<b>Total charity funds</b>		<u>241,170</u>	<u>1,528</u>	<u>511,877</u>	<u>754,574</u>	<u>756,578</u>

Approved by the board of trustees and signed on its behalf by

Mr Mushtaq Munshi  
Trustee

Date: 16/03/2026

**Chorley Muslim Trust**  
**Notes to the Accounts**  
**for the period ended 31 July 2025**

**1 Accounting Policies**

**(a) Basis of preparation**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102 and charities SORP (FRS 102) effective 1 January 2019, published by the Charity Commission in England & Wales.

The charity is a public benefit entity.

**(b) Funds structure**

Unrestricted funds are donations and other incoming resources receivable or generated for the charity without further specified purpose and are available as general funds.

Restricted funds are funds subject to specific trusts, which may be declared by the donor(s) or with their authority (e.g. in a public appeal) or created through legal process, but still within the wider objects of the charity. Restricted funds may be restricted income funds, which are spent at the discretion of the trustees in furtherance of some particular aspect(s) of the objects of the charity, or they may be endowment funds, where the assets are required to be invested, or retained for actual use, rather than spent.

Endowment Waqaf funds as applied to mosque property is a religious endowment. The properties under Waqaf endowment are dedicated to Allah SWT for public benefit on a perpetual basis. Restricted Fixed Waqaf funds cannot be gifted, granted or disposed.

**(c) Incoming resources**

All income from charitable activities and voluntary donations are included in full in the Statement of Financial Activities when received. The value of services provided by volunteers has not been included in these accounts.

**(d) Resources expended**

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

**(e) Tangible fixed assets and depreciation**

Depreciation is charged on fittings and equipment which is written off on a straight-line basis over their estimated useful lives:

<b>Asset category</b>	<b>Annual rate</b>
Fittings and equipment	5%

The trustees are of the opinion that the depreciation charge for the buildings is not required as the buildings are maintained and the expenditure reflected in the income and expenditure account.

**Chorley Muslim Trust**  
**Notes to the Accounts**  
**for the period ended 31 July 2025**

2 Analysis of incoming resources	Unrestricted funds £	Restricted		2025 Total funds £	2024 Prior year £
		income funds £	Endowment funds £		
<b>Donations and legacies</b>					
Donations	38,942	-	-	38,942	33,193
Rental income	2,075	-	-	2,075	5,100
<b>Total</b>	<b>41,017</b>	<b>-</b>	<b>-</b>	<b>41,017</b>	<b>38,293</b>
<b>Total income</b>	<b>41,017</b>	<b>-</b>	<b>-</b>	<b>41,017</b>	<b>38,293</b>

3 Analysis of resources expended	Unrestricted funds £	Restricted		2025 Total funds £	2024 Prior year £
		income funds £	Endowment funds £		
<b>Expenditure on charitable activities</b>					
Wages and paye	23,251	-	-	23,251	16,476
Employee pension	1,019	-	-	1,019	542
Heat and light	9,131	-	-	9,131	11,632
Water charges	2,064	-	-	2,064	2,682
Bank charges	234	-	-	234	225
Insurance	2,525	-	-	2,525	2,480
Depreciation	3,998	-	-	3,998	3,998
Accountancy fees	300	-	-	300	300
Payroll fees	224	-	-	224	264
Independent examiner's fee	200	-	-	200	200
Legal and professional fees	-	-	-	-	3,570
Other expenses	75	-	-	75	75
<b>Total</b>	<b>43,020</b>	<b>-</b>	<b>-</b>	<b>43,020</b>	<b>42,445</b>
<b>Total expenditure</b>	<b>43,020</b>	<b>-</b>	<b>-</b>	<b>43,020</b>	<b>42,445</b>

**Chorley Muslim Trust**  
**Notes to the Accounts**  
**for the period ended 31 July 2025**

**4 Fixed assets: tangible assets**

	Buildings £	Fittings and equipment £	Land £	Total £
<b>Cost</b>				
At 1 August 2024	511,877	79,952	-	591,829
At 31 July 2025	511,877	79,952	-	591,829
<b>Depreciation</b>				
At 1 August 2024	-	66,843	-	66,843
Charge for the year	-	3,998	-	3,998
At 31 July 2025	-	70,841	-	70,841
<b>Net book value</b>				
At 31 July 2025	511,877	9,111	-	520,988
At 31 July 2024	511,877	13,109	-	524,985

**5 Investments**

	Investment Property £	Total £
<b>Cost</b>		
At 1 August 2024	120,000	120,000
At 31 July 2025	120,000	120,000
<b>Net book value</b>		
At 31 July 2025	120,000	120,000
At 31 July 2024	120,000	120,000

**6 Analysis of creditors:**

	2025 £	2024 £
Accruals	601	1,984
<b>Total</b>	601	1,984

**7 Analysis of net assets between funds**

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total 2025 £
Tangible fixed assets	9,111	-	511,877	520,988
Investments	120,000	-	-	120,000
Current assets	112,660	1,528	-	114,188
Current liabilities	(601)	-	-	(601)
<b>Total net assets</b>	241,170	1,528	511,877	754,574

**Chorley Muslim Trust**  
**Notes to the Accounts**  
**for the period ended 31 July 2025**

**8 Details of certain items of expenditure**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Fees for examination of the accounts	200	200
Independent examiner's fees	<u>200</u>	<u>200</u>

**9 Transactions with trustees and related parties.**

There were no benefits, expenses or remuneration paid to the Trustees or persons connected to them.

**10 Employees**

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Average number of employees	<u>2</u>	<u>2</u>

No employee received emoluments of more than £60,000.

**CHORLEY MUSLIM TRUST**

England & Wales - Charity number 1094319

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# Accounts

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Registered charity number 1094319

# **Chorley Muslim Trust**

**Financial Statements for the year ended 31 July 2024**

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**Chorley Muslim Trust  
Reference and Administrative Information  
for the period ended 31 July 2024**

**Registered office**

C/o 1 Preston Road  
Whittle le Woods  
Chorley  
Lancashire  
PR6 7PE

**Registered charity number 1094319**

**Trustees**

Mehboob Umerji Patel (Chair)  
Mushtaq Munshi  
Ibrahim Saleh  
Iqbal Essa  
Mohammed Sajid  
Yaqub Mala

**Appointed independent examiner**

M A Ibrahim (FCCA)

**Accountants**

M.A.I (Accountants) Limited  
7 St Andrews Street  
Blackburn  
Lancashire  
BB1 8AE

**Bankers**

HSBC  
26 Market Street  
Chorley  
Lancashire  
PR7 2RX

**Solicitors**

Kevills Solicitors  
5 Park Rd  
Chorley  
Lancashire  
PR7 1QS

**Chorley Muslim Trust  
Trustees' annual report  
for the period ended 31 July 2024**

**Registered charity number 1094319**

The Annual Report is fully SORP compliant and sets out how the trustees have met their obligations.

The Financial Statement is fully SORP compliant and includes the incoming resources and resources expended.

**Objectives and activities**

The objects of the charity are set out in the constitution are summarised as follows:

The trust is established to advance the religion of Islam in accordance with the doctrines and beliefs of the Sunni Hanafi sect of Muslims ("Sunnat wal Jamaat") accepting the Tablighi Jamaat as a Dawah Organisation and in particular:-

- a) To preserve Islamic culture and tradition and to establish and to promote, encourage and advance the religious and education activities of the societies Muslim inhabitants in Chorley by provision of Mosque and Madressa premises for the teachings and propagation of the holy Quran and Hadith and Sunnat and the principles and tenets of Islam to all Muslims.
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In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

**Activities and achievements**

The Charity carries out a wide range of activities in pursuance of its charitable aims:

The main achievements have been to provide a building for prayer, worship and teaching.

A place for 5 times payer.

A place for children to learn Quran and Hadith.

A place to propagate Islam to the wider public.

A place for Nikah wedding ceremonies.

Over the years the wider public have benefitted because the teachings have helped the youth to behave correctly over the years.

We have been able to propagate Islam to the non Muslims, so they also benefit from the teachings of Islam.

**Structure, governance and management**

Chorley Muslim Trust is registered as a Charity with The Charity Commission under charity no: 1094319.

The Charity is regulated by declaration of trust executed on 7th August 2002.

**Recruitment and appointment of trustees**

All trustees gather and make a joint decision.

**Chorley Muslim Trust  
Trustees' annual report  
for the period ended 31 July 2024**

**Reference and administrative information**

See preceding page under 'Charity Information'.

**Names of the charity trustees who manage the charity**

All trustees are named on the preceding page under 'Charity Information'.

**Risk management, financial review and reserves policy**

The Trustees actively review all major risks which the Charity faces and drawn up a risk assessment which is reviewed at every meeting. The Trustees are satisfied that all systems are in place and arrangements have been made to manage any risks identified.

Funds available are sufficient to permit the charity to continue in operation in the medium to long term, together with the continued support from the donors.

The Trustees would like to thank all those who assisted us with their moral and financial support and trust they continue to do so.

There are no uncertainties about the charity continuing as a going concern.

**Statement of Trustee's responsibilities**

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

The law applicable 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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period in preparing these financial statements, the trustees are required to:-

- Select suitable accounting policies to be applied consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK 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 bases unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees and signed on its behalf by:

Mr Mohamed Sajid  
Trustee

Date: 22/01/2025

## **Chorley Muslim Trust**

### **Independent Examiner's Report to the Trustees of Chorley Muslim Trust**

I report to the trustees on my examination of the accounts of Chorley Muslim Trust (the Trust) for the period ended 31 July 2024.

#### **Respective responsibilities of trustees and examiner**

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

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

The appointed independent examiner of the trust:

M A Ibrahim (FCCA) for and on behalf of  
M.A.I (Accountants) Limited  
7 St Andrews Street  
Blackburn  
Lancashire  
BB1 8AE

Date: 22/01/2025

**Chorley Muslim Trust**  
**Statement of financial activities**  
**for the period ended 31 July 2024**

	Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total 2024 £	Total 2023 £
<b>Incoming resources</b>	<b>2</b>					
<b>Income and endowments from:</b>						
Donations and legacies		38,185	108	-	38,293	32,266
<b>Resources expended</b>	<b>3</b>					
<b>Expenditure on:</b>						
Charitable activities		42,445	-	-	42,445	35,217
<b>Net movement in funds</b>		<u>(4,259)</u>	<u>108</u>	<u>-</u>	<u>(4,151)</u>	<u>(2,951)</u>
<b>Reconciliation of funds</b>						
Total funds brought forward		<u>247,433</u>	<u>1,420</u>	<u>511,877</u>	<u>760,729</u>	<u>763,681</u>
<b>Total funds carried forward</b>		<u>243,173</u>	<u>1,528</u>	<u>511,877</u>	<u>756,578</u>	<u>760,729</u>

**Chorley Muslim Trust**  
**Balance Sheet**  
**At 31 July 2024**

	Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total 2024 £	Total 2023 £
<b>Fixed assets</b>						
Tangible assets	4	13,109	-	511,877	524,985	528,983
Investments	5	120,000	-	-	120,000	120,000
		<u>133,109</u>	<u>-</u>	<u>511,877</u>	<u>644,985</u>	<u>648,983</u>
<b>Current assets</b>						
Cash at bank and in hand		112,049	1,528	-	113,577	112,310
		<u>112,049</u>	<u>1,528</u>	<u>-</u>	<u>113,577</u>	<u>112,310</u>
<b>Creditors: amounts falling due within one year</b>						
Trade creditors and accruals	6	1,984	-	-	1,984	564
<b>Net current assets</b>		<u>110,065</u>	<u>1,528</u>	<u>-</u>	<u>111,593</u>	<u>111,747</u>
<b>Net assets</b>		<u><u>243,173</u></u>	<u><u>1,528</u></u>	<u><u>511,877</u></u>	<u><u>756,578</u></u>	<u><u>760,729</u></u>
<b>The funds of the charity</b>						
Unrestricted funds	7	243,173	-	-	243,173	247,433
Restricted income funds		-	1,528	-	1,528	1,420
Endowment Waqaf funds		-	-	511,877	511,877	511,877
<b>Total charity funds</b>		<u><u>243,173</u></u>	<u><u>1,528</u></u>	<u><u>511,877</u></u>	<u><u>756,578</u></u>	<u><u>760,729</u></u>

Approved by the board of trustees and signed on its behalf by

Mr Mushtaq Munshi  
Trustee

Date: 22/01/2025

**Chorley Muslim Trust**  
**Notes to the Accounts**  
**for the period ended 31 July 2024**

**1 Accounting Policies**

**(a) Basis of preparation**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102 and charities SORP (FRS 102) effective 1 January 2019, published by the Charity Commission in England & Wales.

The charity is a public benefit entity.

**(b) Funds structure**

Unrestricted funds are donations and other incoming resources receivable or generated for the charity without further specified purpose and are available as general funds.

Restricted funds are funds subject to specific trusts, which may be declared by the donor(s) or with their authority (e.g. in a public appeal) or created through legal process, but still within the wider objects of the charity. Restricted funds may be restricted income funds, which are spent at the discretion of the trustees in furtherance of some particular aspect(s) of the objects of the charity, or they may be endowment funds, where the assets are required to be invested, or retained for actual use, rather than spent.

Endowment Waqaf funds as applied to mosque property is a religious endowment. The properties under Waqaf endowment are dedicated to Allah SWT for public benefit on a perpetual basis. Restricted Fixed Waqaf funds cannot be gifted, granted or disposed.

**(c) Incoming resources**

All income from charitable activities and voluntary donations are included in full in the Statement of Financial Activities when received. The value of services provided by volunteers has not been included in these accounts.

**(d) Resources expended**

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

**(e) Tangible fixed assets and depreciation**

Depreciation is charged on fittings and equipment which is written off on a straight-line basis over their estimated useful lives:

<b>Asset category</b>	<b>Annual rate</b>
Fittings and equipment	5%

The trustees are of the opinion that the depreciation charge for the buildings is not required as the buildings are maintained and the expenditure reflected in the income and expenditure account.

**Chorley Muslim Trust**  
**Notes to the Accounts**  
**for the period ended 31 July 2024**

2 Analysis of incoming resources	Unrestricted funds £	Restricted	Endowment funds £	2024 Total funds £	2023 Prior year £
		income funds £			
<b>Donations and legacies</b>					
Donations	33,085	108	-	33,193	26,966
Rental income	5,100	-	-	5,100	5,300
<b>Total</b>	<b>38,185</b>	<b>108</b>	<b>-</b>	<b>38,293</b>	<b>32,266</b>
<b>Total income</b>	<b>38,185</b>	<b>108</b>	<b>-</b>	<b>38,293</b>	<b>32,266</b>

3 Analysis of resources expended	Unrestricted funds £	Restricted	Endowment funds £	2024 Total funds £	2023 Prior year £
		income funds £			
<b>Expenditure on charitable activities</b>					
Wages and paye	16,476	-	-	16,476	15,066
Employee pension	542	-	-	542	491
Heat and light	11,632	-	-	11,632	10,503
Water charges	2,682	-	-	2,682	1,853
Bank charges	225	-	-	225	163
Insurance	2,480	-	-	2,480	2,364
Depreciation	3,998	-	-	3,998	3,998
Accountancy fees	300	-	-	300	300
Payroll fees	264	-	-	264	205
Independent examiner's fee	200	-	-	200	200
Legal and professional fees	3,570	-	-	3,570	-
Other expenses	75	-	-	75	75
<b>Total</b>	<b>42,445</b>	<b>-</b>	<b>-</b>	<b>42,445</b>	<b>35,217</b>
<b>Total expenditure</b>	<b>42,445</b>	<b>-</b>	<b>-</b>	<b>42,445</b>	<b>35,217</b>

**Chorley Muslim Trust**  
**Notes to the Accounts**  
**for the period ended 31 July 2024**

**4 Fixed assets: tangible assets**

	Buildings £	Fittings and equipment £	Land £	Total £
<b>Cost</b>				
At 1 August 2023	511,877	79,952	-	591,829
At 31 July 2024	511,877	79,952	-	591,829
<b>Depreciation</b>				
At 1 August 2023	-	62,846	-	62,846
Charge for the year	-	3,998	-	3,998
At 31 July 2024	-	66,843	-	66,843
<b>Net book value</b>				
At 31 July 2024	511,877	13,109	-	524,985
At 31 July 2023	511,877	17,106	-	528,983

**5 Investments**

	Investment Property £	Total £
<b>Cost</b>		
At 1 August 2023	120,000	120,000
At 31 July 2024	120,000	120,000
<b>Net book value</b>		
At 31 July 2024	120,000	120,000
At 31 July 2023	120,000	120,000

**6 Analysis of creditors:**

	2024 £	2023 £
Accruals	1,984	564
<b>Total</b>	1,984	564

**7 Analysis of net assets between funds**

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total 2024 £
Tangible fixed assets	13,109	-	511,877	524,985
Investments	120,000	-	-	120,000
Current assets	112,049	1,528	-	113,577
Current liabilities	(1,984)	-	-	(1,984)
<b>Total net assets</b>	243,173	1,528	511,877	756,578

**Chorley Muslim Trust**  
**Notes to the Accounts**  
**for the period ended 31 July 2024**

**8 Details of certain items of expenditure**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Fees for examination of the accounts	200	200
Independent examiner's fees	<u>200</u>	<u>200</u>

**9 Transactions with trustees and related parties.**

There were no benefits, expenses or remuneration paid to the Trustees or persons connected to them.

**10 Employees**

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Average number of employees	<u>2</u>	<u>2</u>

No employee received emoluments of more than £60,000.

**CHORLEY MUSLIM TRUST**

England & Wales - Charity number 1094319

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# Accounts

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**Charity registration number: 1094319**

**Chorley Muslim Trust**

**Report and Accounts**

**31 July 2023**

# **Chorley Muslim Trust**

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**Chorley Muslim Trust  
Charity Information  
for the period ended 31 July 2023**

**Address**

C/o 1 Preston Road  
Whittle le Woods  
Chorley  
Lancashire  
PR6 7PE

**Charity registration number: 1094319**

**Trustees**

Mehboob Umerji Patel (Chair)  
Mushtaq Munshi  
Ibrahim Saleh  
Iqbal Essa  
Mohammed Sajid  
Yaquub Mala

**Appointed independent examiner**

M A Ibrahim (FCCA)

**Accountants**

M.A.I (Accountants) Limited  
7 St Andrews Street  
Blackburn  
Lancashire  
BB1 8AE

**Bankers**

HSBC  
26 Market Street  
Chorley  
Lancashire  
PR7 2RX

**Solicitors**

Kevills Solicitors  
5 Park Rd  
Chorley  
Lancashire  
PR7 1QS

**Chorley Muslim Trust  
Trustees' annual report  
for the period ended 31 July 2023**

**Charity registration number: 1094319**

The Annual Report is fully SORP compliant and sets out how the trustees have met their obligations.

The Financial Statement is fully SORP compliant and includes the incoming resources and resources expended.

**Objectives and activities**

The objects of the charity are set out in the constitution are summarised as follows:

The trust is established to advance the religion of Islam in accordance with the doctrines and beliefs of the Sunni Hanafi sect of Muslims ("Sunnat wal Jamaat") accepting the Tablighi Jamaat as a Dawah Organisation and in particular:-

- a) To preserve Islamic culture and tradition and to establish and to promote, encourage and advance the religious and education activities of the societies Muslim inhabitants in Chorley by provision of Mosque and Madressa premises for the teachings and propagation of the holy Quran and Hadith and Sunnat and the principles and tenets of Islam to all Muslims.
- b) To make provision for Salat (Namaz) worship, fasting, other prayers and religious ceremonies to include Nikah, funeral, burials, lectures, meetings & seminars.
- c) To organise and undertake such other projects consistent with the spirit of Islam as the trustees decide from time to time.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

**Achievements and performance**

The Charity carries out a wide range of activities in pursuance of its charitable aims:

The main achievements have been to provide a building for prayer, worship and teaching.

A place for 5 times payer.

A place for children to learn Quran and Hadith.

A place to propagate Islam to the wider public.

A place for Nikah wedding ceremonies.

Over the years the wider public have benefitted because the teachings have helped the youth to behave correctly over the years.

We have been able to propagate Islam to the non Muslims, so they also benefit from the teachings of Islam.

**Structure, governance and management**

Chorley Muslim Trust is registered as a Charity with The Charity Commission under charity no: 1094319.

The Charity is regulated by declaration of trust executed on 7th August 2002.

**Appointment of charity trustees**

All trustees gather and make a joint decision.

**Chorley Muslim Trust  
Trustees' annual report  
for the period ended 31 July 2023**

**Reference and administrative details**

See preceding page under 'Charity Information'.

**Names of the charity trustees who manage the charity**

All trustees are named on the preceding page under 'Charity Information'.

**Financial review and reserves policy**

Funds available are sufficient to permit the charity to continue in operation in the medium to long term, together with the continued support from the donors.

There are no uncertainties about the charity continuing as a going concern.

The Trustees actively review all major risks which the Charity faces and drawn up a risk assessment which is reviewed at every meeting. The Trustees are satisfied that all systems are in place and arrangements have been made to manage any risks identified.

The Trustees would like to thank all those who assisted us with their moral and financial support and trust they continue to do so.

**Statement of Trustee's responsibilities**

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

The law applicable 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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period in preparing these financial statements, the trustees are required to:-

- Select suitable accounting policies to be applied consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK 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 bases unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees and signed on its behalf by:

Mr Mohamed Sajid  
Trustee

Date: 17/10/2023

## **Chorley Muslim Trust**

### **Independent Examiner's Report to the Trustees of Chorley Muslim Trust**

I report to the trustees on my examination of the accounts of Chorley Muslim Trust (the Trust) for the period ended 31 July 2023.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with 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 the 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**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

The appointed independent examiner of the trust:

M A Ibrahim (FCCA) for and on behalf of  
M.A.I (Accountants) Limited  
7 St Andrews Street  
Blackburn  
Lancashire  
BB1 8AE

Date: 17/10/2023

**Chorley Muslim Trust**  
**Statement of financial activities**  
**for the period ended 31 July 2023**

	Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total 2023 £	Total 2022 £
<b>Income</b>	<b>3</b>					
<b>Income and endowments from:</b>						
Donations and legacies		31,856	410	-	32,266	53,965
<b>Expenditure</b>	<b>4</b>					
<b>Expenditure on:</b>						
Charitable activities		35,217	-	-	35,217	26,319
<b>Net income/(expenditure) for the year</b>		<u>(3,361)</u>	<u>410</u>	<u>-</u>	<u>(2,951)</u>	<u>27,646</u>
<b>Reconciliation of funds</b>						
Total funds brought forward		250,794	1,010	511,877	763,681	736,035
Net incoming resources for the year		<u>(3,361)</u>	<u>410</u>	<u>-</u>	<u>(2,951)</u>	<u>27,646</u>
<b>Total funds carried forward</b>		<u>247,433</u>	<u>1,420</u>	<u>511,877</u>	<u>760,729</u>	<u>763,681</u>

**Chorley Muslim Trust**  
**Balance Sheet**  
**At 31 July 2023**

	Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total 2023 £	Total 2022 £
<b>Fixed assets</b>						
Tangible assets	5	17,106	-	511,877	528,983	532,980
Investments	6	120,000	-		120,000	120,000
		<u>137,106</u>	<u>-</u>	<u>511,877</u>	<u>648,983</u>	<u>652,980</u>
<b>Current assets</b>						
Cash at bank and in hand		110,890	1,420	-	112,310	112,403
		<u>110,890</u>	<u>1,420</u>	<u>-</u>	<u>112,310</u>	<u>112,403</u>
<b>Creditors: amounts falling due within one year</b>						
Trade creditors and accruals	7	564	-	-	564	1,703
<b>Net current assets</b>		<u>110,327</u>	<u>1,420</u>	<u>-</u>	<u>111,747</u>	<u>110,700</u>
<b>Net assets</b>		<u>247,433</u>	<u>1,420</u>	<u>511,877</u>	<u>760,729</u>	<u>763,681</u>
<b>Funds of the Charity</b>						
Unrestricted funds	8	247,433	-	-	247,433	250,794
Restricted income funds		-	1,420	-	1,420	1,010
Endowment Waqaf funds		-	-	511,877	511,877	511,877
<b>Total funds</b>		<u>247,433</u>	<u>1,420</u>	<u>511,877</u>	<u>760,729</u>	<u>763,681</u>

Approved by the Board of Trustees and signed on its behalf by

Mr Mushtaq Munshi  
Trustee

Date: 17/10/2023

**Chorley Muslim Trust**  
**Notes to the Accounts**  
**for the period ended 31 July 2023**

**Basis of preparation**

**1 Basis of accounting**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102 and charities SORP (FRS 102) effective 1 January 2019, published by the Charity Commission in England & Wales.

The charity is a public benefit entity.

**2 Accounting Policies**

***Income***

Income from charitable activities and voluntary donations are included in full in the Statement of Financial Activities when received. The value of services provided by volunteers has not been included.

***Expenditure***

Expenditure is included in the accounts on an accruals basis.

***Depreciation***

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

Fittings and equipment	5% Straight line
------------------------	------------------

The trustees are of the opinion that the depreciation charge for the buildings is not required as the buildings are maintained and the expenditure reflected in the income and expenditure account.

***Unrestricted funds***

Unrestricted funds are donations and other incoming resources receivable or generated for the charity without further specified purpose and are available as general funds.

***Restricted funds***

Restricted funds are funds subject to specific trusts, which may be declared by the donor(s) or with their authority (e.g. in a public appeal) or created through legal process, but still within the wider objects of the charity. Restricted funds may be restricted income funds, which are spent at the discretion of the trustees in furtherance of some particular aspect(s) of the objects of the charity, or they may be endowment funds, where the assets are required to be invested, or retained for actual use, rather than spent.

***Endowment Waqaf funds***

Endowment Waqaf funds as applied to mosque property is a religious endowment. The properties under Waqaf endowment are dedicated to Allah SWT for public benefit on a perpetual basis. Restricted Fixed Waqaf funds cannot be gifted, granted or disposed.

**Chorley Muslim Trust**  
**Notes to the Accounts**  
**for the period ended 31 July 2023**

3 Analysis of income	Unrestricted funds £	Restricted	Endowment funds £	2023 Total funds £	2022 Prior year £
		income funds £			
<b>Donations and legacies</b>					
Donations	26,556	410	-	26,966	47,680
Rental income	5,300	-	-	5,300	6,285
<b>Total</b>	<b>31,856</b>	<b>410</b>	<b>-</b>	<b>32,266</b>	<b>53,965</b>
<b>Total income</b>	<b>31,856</b>	<b>410</b>	<b>-</b>	<b>32,266</b>	<b>53,965</b>

4 Analysis of expenditure	Unrestricted funds £	Restricted	Endowment funds £	2023 Total funds £	2022 Prior year £
		income funds £			
<b>Expenditure on charitable activities</b>					
Wages and paye	15,066	-	-	15,066	13,983
Employee pension	491	-	-	491	387
Heat and light	10,503	-	-	10,503	4,623
Water charges	1,853	-	-	1,853	67
Bank charges	163	-	-	163	123
Insurance	2,364	-	-	2,364	2,193
Depreciation	3,998	-	-	3,998	3,998
Accountancy fees	300	-	-	300	275
Payroll fees	205	-	-	205	245
Independent examiner's fee	200	-	-	200	150
Other expenses	75	-	-	75	275
<b>Total</b>	<b>35,217</b>	<b>-</b>	<b>-</b>	<b>35,217</b>	<b>26,319</b>
<b>Total expenditure</b>	<b>35,217</b>	<b>-</b>	<b>-</b>	<b>35,217</b>	<b>26,319</b>

**Chorley Muslim Trust**  
**Notes to the Accounts**  
**for the period ended 31 July 2023**

**5 Land, buildings, equipment and fittings**

	Buildings £	Fittings and equipment £	Land £	Total £
<b>Cost</b>				
At 1 August 2022	511,877	79,952	-	591,829
At 31 July 2023	511,877	79,952	-	591,829
<b>Depreciation</b>				
At 1 August 2022	-	58,848	-	58,848
Charge for the year	-	3,998	-	3,998
At 31 July 2023	-	62,846	-	62,846
<b>Net book value</b>				
At 31 July 2023	511,877	17,106	-	528,983
At 31 July 2022	511,877	21,104	-	532,980

**6 Investments**

	Investment Property £	Total £
<b>Cost</b>		
At 1 August 2022	120,000	120,000
At 31 July 2023	120,000	120,000
<b>Net book value</b>		
At 31 July 2023	120,000	120,000
At 31 July 2022	120,000	120,000

**7 Creditors**

	2023 £	2022 £
Analysis of creditors:		
Trade creditors	-	699
Accruals	564	1,003
	564	1,703

**8 Analysis of fund assets and liabilities**

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total 2023 £
Fixed assets	17,106	-	511,877	528,983
Investments	120,000	-	-	120,000
Current assets	110,890	1,420	-	112,310
Current liabilities	(564)	-	-	(564)
	247,433	1,420	511,877	760,729

**Chorley Muslim Trust**  
**Notes to the Accounts**  
**for the period ended 31 July 2023**

**9 Details of certain items of expenditure**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Fees for examination of the accounts		
Independent examiner's fees	<u>200</u>	<u>150</u>

**10 Transactions with trustees and related parties.**

There were no benefits, expenses or remuneration paid to the Trustees or persons connected to them.

**11 Employees**

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Average number of employees	<u>2</u>	<u>2</u>

No employee received emoluments of more than £60,000.

**CHORLEY MUSLIM TRUST**

England & Wales - Charity number 1094319

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# Accounts

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**Charity registration number: 1094319**

**Chorley Muslim Trust**

**Report and Accounts**

**31 July 2022**

# **Chorley Muslim Trust**

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**Chorley Muslim Trust  
Charity Information  
for the period ended 31 July 2022**

**Address**

C/o 1 Preston Road  
Whittle le Woods  
Chorley  
Lancashire  
PR6 7PE

**Charity registration number: 1094319**

**Trustees**

Mehboob Umerji Patel (Chair)  
Mushtaq Munshi  
Ibrahim Saleh  
Iqbal Essa  
Mohammed Sajid  
Yaqub Mala

**Appointed independent examiner**

M A Ibrahim (FCCA)

**Accountants**

M.A.I (Accountants) Limited  
7 St Andrews Street  
Blackburn  
Lancashire  
BB1 8AE

**Bankers**

HSBC  
26 Market Street  
Chorley  
Lancashire  
PR7 2RX

**Solicitors**

Kevills Solicitors  
5 Park Rd  
Chorley  
Lancashire  
PR7 1QS

**Chorley Muslim Trust  
Trustees' annual report  
for the period ended 31 July 2022**

**Charity registration number: 1094319**

The Annual Report is fully SORP compliant and sets out how the trustees have met their obligations.

The Financial Statement is fully SORP compliant and includes the incoming resources and resources expended.

**Objectives and activities**

The objects of the charity are set out in the constitution are summarised as follows:

The trust is established to advance the religion of Islam in accordance with the doctrines and beliefs of the Sunni Hanafi sect of Muslims ("Sunnat wal Jamaat") accepting the Tablighi Jamaat as a Dawah Organisation and in particular:-

- a) To preserve Islamic culture and tradition and to establish and to promote, encourage and advance the religious and education activities of the societies Muslim inhabitants in Chorley by provision of Mosque and Madressa premises for the teachings and propagation of the holy Quran and Hadith and Sunnat and the principles and tenets of Islam to all Muslims.
- b) To make provision for Salat (Namaz) worship, fasting, other prayers and religious ceremonies to include Nikah, funeral, burials, lectures, meetings & seminars.
- c) To organise and undertake such other projects consistent with the spirit of Islam as the trustees decide from time to time.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

**Achievements and performance**

The Charity carries out a wide range of activities in pursuance of its charitable aims:

The main achievements have been to provide a building for prayer, worship and teaching.

A place for 5 times payer.

A place for children to learn Quran and Hadith.

A place to propagate Islam to the wider public.

A place for Nikah wedding ceremonies.

Over the years the wider public have benefitted because the teachings have helped the youth to behave correctly over the years.

We have been able to propagate Islam to the non Muslims, so they also benefit from the teachings of Islam.

**Structure, governance and management**

Chorley Muslim Trust is registered as a Charity with The Charity Commission under charity no: 1094319.

The Charity is regulated by declaration of trust executed on 7th August 2002.

**Appointment of charity trustees**

All trustees gather and make a joint decision.

**Chorley Muslim Trust  
Trustees' annual report  
for the period ended 31 July 2022**

**Reference and administrative details**

See preceding page under 'Charity Information'.

**Names of the charity trustees who manage the charity**

All trustees are named on the preceding page under 'Charity Information'.

**Financial review and reserves policy**

Funds available are sufficient to permit the charity to continue in operation in the medium to long term, together with the continued support from the donors.

There are no uncertainties about the charity continuing as a going concern.

The Trustees actively review all major risks which the Charity faces and drawn up a risk assessment which is reviewed at every meeting. The Trustees are satisfied that all systems are in place and arrangements have been made to manage any risks identified.

The Trustees would like to thank all those who assisted us with their moral and financial support and trust they continue to do so.

**Statement of Trustee's responsibilities**

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

The law applicable 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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period in preparing these financial statements, the trustees are required to:-

- Select suitable accounting policies to be applied consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK 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 bases unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees and signed on its behalf by:

Mr Mohamed Sajid  
Trustee

Date: 10/11/2022

## **Chorley Muslim Trust**

### **Independent Examiner's Report to the Trustees of Chorley Muslim Trust**

I report to the trustees on my examination of the accounts of Chorley Muslim Trust (the Trust) for the period ended 31 July 2022.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with 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 the 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**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

The appointed independent examiner of the trust:

M A Ibrahim (FCCA) for and on behalf of  
M.A.I (Accountants) Limited  
7 St Andrews Street  
Blackburn  
Lancashire  
BB1 8AE

Date: 10/11/2022

**Chorley Muslim Trust**  
**Statement of financial activities**  
**for the period ended 31 July 2022**

	Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total 2022	Total 2021
		£	£	£	£	£
<b>Income</b>	<b>3</b>					
<b>Income and endowments from:</b>						
Donations and legacies		53,765	200	-	53,965	163,118
Other		-	-	-	-	1,973
<b>Total</b>		<b>53,765</b>	<b>200</b>	<b>-</b>	<b>53,965</b>	<b>165,091</b>
<b>Expenditure</b>	<b>4</b>					
<b>Expenditure on:</b>						
Charitable activities		26,319	-	-	26,319	25,379
<b>Net income/(expenditure) for the year</b>		<b>27,446</b>	<b>200</b>	<b>-</b>	<b>27,646</b>	<b>139,712</b>
<b>Reconciliation of funds</b>						
Total funds brought forward		223,348	810	511,877	736,035	596,323
Net incoming resources for the year		27,446	200	-	27,646	139,712
<b>Total funds carried forward</b>		<b>250,794</b>	<b>1,010</b>	<b>511,877</b>	<b>763,681</b>	<b>736,035</b>

**Chorley Muslim Trust**  
**Balance Sheet**  
**At 31 July 2022**

	Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total 2022 £	Total 2021 £
<b>Fixed assets</b>						
Tangible assets	5	21,104	-	511,877	532,980	536,978
Investments	6	120,000	-		120,000	120,000
		<u>141,104</u>	<u>-</u>	<u>511,877</u>	<u>652,980</u>	<u>656,978</u>
<b>Current assets</b>						
Cash at bank and in hand		111,393	1,010	-	112,403	80,555
		<u>111,393</u>	<u>1,010</u>	<u>-</u>	<u>112,403</u>	<u>80,555</u>
<b>Creditors: amounts falling due within one year</b>						
Trade creditors and accruals	7	1,703	-	-	1,703	1,498
<b>Net current assets</b>		<u>109,690</u>	<u>1,010</u>	<u>-</u>	<u>110,700</u>	<u>79,056</u>
<b>Net assets</b>		<u>250,794</u>	<u>1,010</u>	<u>511,877</u>	<u>763,681</u>	<u>736,035</u>
<b>Funds of the Charity</b>						
Unrestricted funds	8	250,794	-	-	250,794	223,348
Restricted income funds		-	1,010	-	1,010	810
Endowment Waqaf funds		-	-	511,877	511,877	511,877
<b>Total funds</b>		<u>250,794</u>	<u>1,010</u>	<u>511,877</u>	<u>763,681</u>	<u>736,035</u>

Approved by the Board of Trustees and signed on its behalf by

Mr Mushtaq Munshi  
Trustee

Date: 10/11/2022

**Chorley Muslim Trust**  
**Notes to the Accounts**  
**for the period ended 31 July 2022**

**Basis of preparation**

**1 Basis of accounting**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102 and charities SORP (FRS 102) effective 1 January 2019, published by the Charity Commission in England & Wales.

The charity is a public benefit entity.

**2 Accounting Policies**

***Income***

Income from charitable activities and voluntary donations are included in full in the Statement of Financial Activities when received. The value of services provided by volunteers has not been included.

***Expenditure***

Expenditure is included in the accounts on an accruals basis.

***Depreciation***

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

Fittings and equipment	5% Straight line
------------------------	------------------

The trustees are of the opinion that the depreciation charge for the buildings is not required as the buildings are maintained and the expenditure reflected in the income and expenditure account.

***Unrestricted funds***

Unrestricted funds are donations and other incoming resources receivable or generated for the charity without further specified purpose and are available as general funds.

***Restricted funds***

Restricted funds are funds subject to specific trusts, which may be declared by the donor(s) or with their authority (e.g. in a public appeal) or created through legal process, but still within the wider objects of the charity. Restricted funds may be restricted income funds, which are spent at the discretion of the trustees in furtherance of some particular aspect(s) of the objects of the charity, or they may be endowment funds, where the assets are required to be invested, or retained for actual use, rather than spent.

***Endowment Waqaf funds***

Endowment Waqaf funds as applied to mosque property is a religious endowment. The properties under Waqaf endowment are dedicated to Allah SWT for public benefit on a perpetual basis. Restricted Fixed Waqaf funds cannot be gifted, granted or disposed.

**Chorley Muslim Trust**  
**Notes to the Accounts**  
**for the period ended 31 July 2022**

3 Analysis of income	Unrestricted funds £	Restricted		2022 Total funds £	2021 Prior year £
		income funds £	Endowment funds £		
<b>Donations and legacies</b>					
Donations	47,480	200	-	47,680	155,834
Rental income	6,285	-	-	6,285	7,284
<b>Total</b>	<b>53,765</b>	<b>200</b>	<b>-</b>	<b>53,965</b>	<b>163,118</b>
<b>Other</b>					
HMRC JRS grant	-	-	-	-	1,973
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,973</b>
<b>Total income</b>	<b>53,765</b>	<b>200</b>	<b>-</b>	<b>53,965</b>	<b>165,091</b>

4 Analysis of expenditure	Unrestricted funds £	Restricted		2022 Total funds £	2021 Prior year £
		income funds £	Endowment funds £		
<b>Expenditure on charitable activities</b>					
Wages and paye	13,983	-	-	13,983	13,495
Employee pension	387	-	-	387	331
Heat and light	4,623	-	-	4,623	4,001
Water charges	67	-	-	67	639
Bank charges	123	-	-	123	12
Insurance	2,193	-	-	2,193	2,133
Depreciation	3,998	-	-	3,998	3,998
Accountancy fees	275	-	-	275	250
Payroll fees	245	-	-	245	295
Independent examiner's fee	150	-	-	150	150
Other expenses	275	-	-	275	75
<b>Total</b>	<b>26,319</b>	<b>-</b>	<b>-</b>	<b>26,319</b>	<b>25,379</b>
<b>Total expenditure</b>	<b>26,319</b>	<b>-</b>	<b>-</b>	<b>26,319</b>	<b>25,379</b>

**Chorley Muslim Trust**  
**Notes to the Accounts**  
**for the period ended 31 July 2022**

**5 Land, buildings, equipment and fittings**

	Buildings £	Fittings and equipment £	Land £	Total £
<b>Cost</b>				
At 1 August 2021	511,877	79,952	-	591,829
At 31 July 2022	511,877	79,952	-	591,829
<b>Depreciation</b>				
At 1 August 2021	-	54,851	-	54,851
Charge for the year	-	3,998	-	3,998
At 31 July 2022	-	58,848	-	58,848
<b>Net book value</b>				
At 31 July 2022	511,877	21,104	-	532,980
At 31 July 2021	511,877	25,101	-	536,978

**6 Investments**

	Investment Property £	Total £
<b>Cost</b>		
At 1 August 2021	120,000	120,000
At 31 July 2022	120,000	120,000
<b>Net book value</b>		
At 31 July 2022	120,000	120,000
At 31 July 2021	120,000	120,000

**7 Creditors**

	2022 £	2021 £
Analysis of creditors:		
Trade creditors	699	699
Accruals	1,003	799
	<u>1,703</u>	<u>1,498</u>

**8 Analysis of fund assets and liabilities**

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total 2022 £
Fixed assets	21,104	-	511,877	532,980
Investments	120,000	-	-	120,000
Current assets	111,393	1,010	-	112,403
Current liabilities	(1,703)	-	-	(1,703)
	<u>250,794</u>	<u>1,010</u>	<u>511,877</u>	<u>763,681</u>

**Chorley Muslim Trust**  
**Notes to the Accounts**  
**for the period ended 31 July 2022**

**9 Details of certain items of expenditure**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Fees for examination of the accounts		
Independent examiner's fees	<u>150</u>	<u>150</u>

**10 Transactions with trustees and related parties.**

There were no benefits, expenses or remuneration paid to the Trustees or persons connected to them.

**11 Employees**

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Average number of employees	<u>2</u>	<u>2</u>

No employee received emoluments of more than £60,000.

**CHORLEY MUSLIM TRUST**

England & Wales - Charity number 1094319

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# Accounts

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**Charity registration number: 1094319**

Chorley Muslim Trust

Report and Accounts

31 July 2021

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**Chorley Muslim Trust  
Charity Information  
for the period ended 31 July 2021**

**Address**

C/o 1 Preston Road  
Whittle le Woods  
Chorley  
Lancashire  
PR6 7PE

**Charity registration number: 1094319**

**Trustees**

Mehboob Umerji Patel (Chair)  
Mushtaq Munshi  
Ibrahim Saleh  
Iqbal Essa  
Mohammed Sajid  
Yaquub Mala

**Appointed independent examiner**

M A Ibrahim (FCCA)

**Accountants**

M.A.I (Accountants) Limited  
7 St Andrews Street  
Blackburn  
Lancashire  
BB1 8AE

**Bankers**

HSBC  
26 Market Street  
Chorley  
Lancashire  
PR7 2RX

**Solicitors**

Kevills Solicitors  
5 Park Rd  
Chorley  
Lancashire  
PR7 1QS

**Chorley Muslim Trust  
Trustees' annual report  
for the period ended 31 July 2021**

**Charity registration number: 1094319**

The Annual Report is fully SORP compliant and sets out how the trustees have met their obligations.

The Financial Statement is fully SORP compliant and includes the incoming resources and resources expended.

**Objectives and activities**

The objects of the charity are set out in the constitution are summarised as follows:

The trust is established to advance the religion of Islam in accordance with the doctrines and beliefs of the Sunni Hanafi sect of Muslims ("Sunnat wal Jamaat") accepting the Tablighi Jamaat as a Dawah Organisation and in particular:-

- a) To preserve Islamic culture and tradition and to establish and to promote, encourage and advance the religious and education activities of the societies Muslim inhabitants in Chorley by provision of Mosque and Madressa premises for the teachings and propagation of the holy Quran and Hadith and Sunnat and the principles and tenets of Islam to all Muslims.
- b) To make provision for Salat (Namaz) worship, fasting, other prayers and religious ceremonies to include Nikah, funeral, burials, lectures, meetings & seminars.
- c) To organise and undertake such other projects consistent with the spirit of Islam as the trustees decide from time to time.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

**Achievements and performance**

The Charity carries out a wide range of activities in pursuance of its charitable aims:

The main achievements have been to provide a building for prayer, worship and teaching.

A place for 5 times payer.

A place for children to learn Quran and Hadith.

A place to propagate Islam to the wider public.

A place for Nikah wedding ceremonies.

Over the years the wider public have benefitted because the teachings have helped the youth to behave correctly over the years.

We have been able to propagate Islam to the non Muslims, so they also benefit from the teachings of Islam.

During the current year a property owned by Chorley Muslim Society was transferred by the trustees to Chorley Muslim Trust at current market value. The property is now shown at a value of £120,000 under investment properties.

**Chorley Muslim Trust  
Trustees' annual report  
for the period ended 31 July 2021**

**COVID-19**

The COVID-19 pandemic has posed significant unforeseen challenges.

Much of the Aims and activities of the mosque were greatly restricted due to the Covid lockdown. However, as a board of trustees we still endeavoured to achieve as much as we could of the aims and objectives of the charity.

Government health guidelines were implemented, risk assessments carried, covid officers appointed, volunteers nominated and trained to understand and manage the Covid rules and signs displayed to make our organisation as safe as possible.

Many members of our community lost their lives during the pandemic, May The Almighty grant them the highest place in Jannah. Our heartfelt condolences go out to all those who have lost loved ones during this difficult time.

The past year has been one of significant challenges, but we have emerged a better and a stronger unit.

**Structure, governance and management**

Chorley Muslim Trust is registered as a Charity with The Charity Commission under charity no: 1094319.

The Charity is regulated by declaration of trust executed on 7th August 2002.

**Appointment of charity trustees**

All trustees gather and make a joint decision.

**Reference and administrative details**

See preceding page under 'Charity Information'.

**Names of the charity trustees who manage the charity**

All trustees are named on the preceding page under 'Charity Information'.

**Financial review and reserves policy**

Funds available are sufficient to permit the charity to continue in operation in the medium to long term, together with the continued support from the donors.

There are no uncertainties about the charity continuing as a going concern.

The Trustees actively review all major risks which the Charity faces and drawn up a risk assessment which is reviewed at every meeting. The Trustees are satisfied that all systems are in place and arrangements have been made to manage any risks identified.

The Trustees would like to thank all those who assisted us with their moral and financial support and trust they continue to do so.

**Chorley Muslim Trust  
Trustees' annual report  
for the period ended 31 July 2021**

**Statement of Trustee's responsibilities**

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

The law applicable 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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period in preparing these financial statements, the trustees are required to:-

- Select suitable accounting policies to be applied consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK 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 bases unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees and signed on its behalf by:

Mr Mohamed Sajid  
Trustee

Date: 22/09/2021

## **Chorley Muslim Trust**

### **Independent Examiner's Report to the Trustees of Chorley Muslim Trust**

I report to the trustees on my examination of the accounts of Chorley Muslim Trust (the Trust) for the period ended 31 July 2021.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with 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 the 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**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

The appointed independent examiner of the trust:

M A Ibrahim (FCCA) for and on behalf of  
M.A.I (Accountants) Limited  
7 St Andrews Street  
Blackburn  
Lancashire  
BB1 8AE

Date: 22/09/2021

**Chorley Muslim Trust**  
**Statement of financial activities**  
**for the period ended 31 July 2021**

	Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total 2021	Total 2020
		£	£	£	£	£
<b>Income</b>	<b>3</b>					
<b>Income and endowments from:</b>						
Donations and legacies		162,308	810	-	163,118	39,624
Other		-	1,973	-	1,973	2,569
<b>Total</b>		<u>162,308</u>	<u>2,783</u>	<u>-</u>	<u>165,091</u>	<u>42,193</u>
<b>Expenditure</b>	<b>4</b>					
<b>Expenditure on:</b>						
Charitable activities		23,407	1,973	-	25,379	26,414
<b>Net income/(expenditure) for the year</b>		<u>138,902</u>	<u>810</u>	<u>-</u>	<u>139,712</u>	<u>15,778</u>
<b>Reconciliation of funds</b>						
Total funds brought forward		114,996	-	481,327	596,323	580,545
Net incoming resources for the year		138,902	810	-	139,712	15,778
Transfer between Funds		(30,550)	-	30,550	-	-
<b>Total funds carried forward</b>		<u>223,348</u>	<u>810</u>	<u>511,877</u>	<u>736,035</u>	<u>596,323</u>

**Chorley Muslim Trust**  
**Balance Sheet**  
**At 31 July 2021**

	Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total 2021 £	Total 2020 £
<b>Fixed assets</b>						
Tangible assets	5	25,101	-	511,877	536,978	533,128
Investments	6	120,000	-		120,000	-
		<u>145,101</u>	<u>-</u>	<u>511,877</u>	<u>656,978</u>	<u>533,128</u>
<b>Current assets</b>						
Cash at bank and in hand		79,745	810	-	80,555	66,768
		<u>79,745</u>	<u>810</u>	<u>-</u>	<u>80,555</u>	<u>66,768</u>
<b>Creditors: amounts falling due within one year</b>						
Trade creditors and accruals	7	1,498	-	-	1,498	1,663
<b>Net current assets</b>		<u>78,246</u>	<u>810</u>	<u>-</u>	<u>79,056</u>	<u>65,104</u>
<b>Net assets</b>		<u>103,348</u>	<u>810</u>	<u>511,877</u>	<u>616,035</u>	<u>598,232</u>
<b>Funds of the Charity</b>						
Unrestricted funds	8	103,348	-	-	103,348	114,996
Restricted income funds		-	810	-	810	-
Endowment Waqaf funds		-	-	511,877	511,877	481,327
<b>Total funds</b>		<u>103,348</u>	<u>810</u>	<u>511,877</u>	<u>616,035</u>	<u>596,323</u>

Approved by the Board of Trustees and signed on its behalf by

Mr Mushtaq Munshi  
Trustee

Date: 22/09/2021

**Chorley Muslim Trust**  
**Notes to the Accounts**  
**for the period ended 31 July 2021**

**Basis of preparation**

**1 Basis of accounting**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102 and charities SORP (FRS 102) effective 1 January 2019, published by the Charity Commission in England & Wales.

The charity is a public benefit entity.

**2 Accounting Policies**

***Income***

Income from charitable activities and voluntary donations are included in full in the Statement of Financial Activities when received. The value of services provided by volunteers has not been included.

***Expenditure***

Expenditure is included in the accounts on an accruals basis.

***Depreciation***

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

Fittings and equipment	5% Straight line
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The trustees are of the opinion that the depreciation charge for the buildings is not required as the buildings are maintained and the expenditure reflected in the income and expenditure account.

***Unrestricted funds***

Unrestricted funds are donations and other incoming resources receivable or generated for the charity without further specified purpose and are available as general funds.

***Restricted funds***

Restricted funds are funds subject to specific trusts, which may be declared by the donor(s) or with their authority (e.g. in a public appeal) or created through legal process, but still within the wider objects of the charity. Restricted funds may be restricted income funds, which are spent at the discretion of the trustees in furtherance of some particular aspect(s) of the objects of the charity, or they may be endowment funds, where the assets are required to be invested, or retained for actual use, rather than spent.

***Endowment Waqaf funds***

Endowment Waqaf funds as applied to mosque property is a religious endowment. The properties under Waqaf endowment are dedicated to Allah SWT for public benefit on a perpetual basis. Restricted Fixed Waqaf funds cannot be gifted, granted or disposed.

**Chorley Muslim Trust**  
**Notes to the Accounts**  
**for the period ended 31 July 2021**

3 Analysis of income	Unrestricted funds £	Restricted		2021 Total funds £	2020 Prior year £
		income funds £	Endowment funds £		
<b>Donations and legacies</b>					
Donations	155,024	810	-	155,834	34,484
Rental income	7,284	-	-	7,284	5,140
<b>Total</b>	<b>162,308</b>	<b>810</b>	<b>-</b>	<b>163,118</b>	<b>39,624</b>
<b>Other</b>					
HMRC JRS grant	-	1,973	-	1,973	2,569
<b>Total</b>	<b>-</b>	<b>1,973</b>	<b>-</b>	<b>1,973</b>	<b>2,569</b>
<b>Total income</b>	<b>162,308</b>	<b>2,783</b>	<b>-</b>	<b>165,091</b>	<b>42,193</b>

4 Analysis of expenditure	Unrestricted funds £	Restricted		2021 Total funds £	2020 Prior year £
		income funds £	Endowment funds £		
<b>Expenditure on charitable activities</b>					
Wages and paye	11,523	1,973	-	13,495	12,884
Employee pension	331	-	-	331	330
Heat and light	4,001	-	-	4,001	5,374
Water charges	639	-	-	639	1,586
Bank charges	12	-	-	12	12
Insurance	2,133	-	-	2,133	2,079
Depreciation	3,998	-	-	3,998	3,510
Accountancy fees	250	-	-	250	225
Payroll fees	295	-	-	295	265
Independent examiner's fee	150	-	-	150	150
Other expenses	75	-	-	75	-
<b>Total</b>	<b>23,407</b>	<b>1,973</b>	<b>-</b>	<b>25,379</b>	<b>26,414</b>
<b>Total expenditure</b>	<b>23,407</b>	<b>1,973</b>	<b>-</b>	<b>25,379</b>	<b>26,414</b>

**Chorley Muslim Trust**  
**Notes to the Accounts**  
**for the period ended 31 July 2021**

**5 Land, buildings, equipment and fittings**

	<b>Buildings</b>	<b>Fittings and equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 August 2020	511,877	68,595	580,472
Additions / Improvements	-	9,757	9,757
Prior year adjustment	-	1,600	1,600
At 31 July 2021	<u>511,877</u>	<u>79,952</u>	<u>591,829</u>
<b>Depreciation</b>			
At 1 August 2020	-	47,343	47,343
Charge for the year	-	3,998	3,998
Prior year adjustment	-	3,510	3,510
At 31 July 2021	<u>-</u>	<u>54,851</u>	<u>54,851</u>
<b>Net book value</b>			
At 31 July 2021	<u>511,877</u>	<u>25,101</u>	<u>536,978</u>
At 31 July 2020	<u>511,877</u>	<u>21,252</u>	<u>533,128</u>

**6 Investments**

	<b>Investment Property</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
Additions	120,000	120,000
At 31 July 2021	<u>120,000</u>	<u>120,000</u>
<b>Net book value</b>		
At 31 July 2021	<u>120,000</u>	<u>120,000</u>
At 31 July 2020	<u>-</u>	<u>-</u>

**7 Creditors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Analysis of creditors:		
Trade creditors	699	699
Accruals	799	964
	<u>1,498</u>	<u>1,663</u>

**8 Analysis of fund assets and liabilities**

	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Endowment funds</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	25,101	-	511,877	536,978
Current assets	79,745	810	-	80,555
Current liabilities	(1,498)	-	-	(1,498)
	<u>103,348</u>	<u>810</u>	<u>511,877</u>	<u>616,035</u>

**Chorley Muslim Trust**  
**Notes to the Accounts**  
**for the period ended 31 July 2021**

**9 Details of certain items of expenditure**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Fees for examination of the accounts		
Independent examiner's fees	<u>150</u>	<u>150</u>

**10 Transactions with trustees and related parties.**

There were no benefits, expenses or remuneration paid to the Trustees or persons connected to them.

**11 Employees**

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Average number of employees	<u>2</u>	<u>2</u>

No employee received emoluments of more than £60,000.

**CHORLEY MUSLIM TRUST**

England & Wales - Charity number 1094319

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# Accounts

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**Charity registration number: 1094319**

**Chorley Muslim Trust**

**Report and Accounts**

**31 July 2020**

# **Chorley Muslim Trust**

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**Chorley Muslim Trust  
Charity Information  
for the period ended 31 July 2020**

**Address**

C/o 1 Preston Road  
Whittle le Woods  
Chorley  
Lancashire  
PR6 7PE

**Charity registration number: 1094319**

**Trustees**

Mehboob Umerji Patel (Chair)  
Mushtaq Munshi  
Ibrahim Saleh  
Iqbal Essa  
Mohammed Sajid  
Yaqub Mala

**Appointed independent examiner**

M A Ibrahim (FCCA)

**Accountants**

M.A.I (Accountants) Limited  
7 St Andrews Street  
Blackburn  
Lancashire  
BB1 8AE

**Bankers**

HSBC  
26 Market Street  
Chorley  
Lancashire  
PR7 2RX

**Solicitors**

Kevills Solicitors  
5 Park Rd  
Chorley  
Lancashire  
PR7 1QS

**Chorley Muslim Trust  
Trustees' annual report  
for the period ended 31 July 2020**

**Charity registration number: 1094319**

The Annual Report is fully SORP compliant and sets out how the trustees have met their obligations.

The Financial Statement is fully SORP compliant and includes the incoming resources and resources expended.

**Objectives and activities**

The objects of the charity are set out in the constitution are summarised as follows:

The trust is established to advance the religion of Islam in accordance with the doctrines and beliefs of the Sunni Hanafi sect of Muslims ("Sunnat wal Jamaat") accepting the Tablighi Jamaat as a Dawah Organisation and in particular:-

- a) To preserve Islamic culture and tradition and to establish and to promote, encourage and advance the religious and education activities of the societies Muslim inhabitants in Chorley by provision of Mosque and Madressa premises for the teachings and propagation of the holy Quran and Hadith and Sunnat and the principles and tenets of Islam to all Muslims.
- b) To make provision for Salat (Namaz) worship, fasting, other prayers and religious ceremonies to include Nikah, funeral, burials, lectures, meetings & seminars.
- c) To organise and undertake such other projects consistent with the spirit of Islam as the trustees decide from time to time.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

**Achievements and performance**

The Charity carries out a wide range of activities in pursuance of its charitable aims:

The main achievements have been to provide a building for prayer, worship and teaching.

A place for 5 times payer.

A place for children to learn Quran and Hadith.

A place to propagate Islam to the wider public.

A place for Nikah wedding ceremonies.

The construction work for the Janazah washing room behind the Masjid have completed. The room consist of washing area, a fridge and preparation area for the Janazah. The room is easily accessible from the car park area for both males and females.

The trustees would like to give a special thanks to everyone that have donated towards the construction of the Janazah facilities.

Over the years the wider public have benefitted because the teachings have helped the youth to behave correctly over the years.

We have been able to propagate Islam to the non Muslims, so they also benefit from the teachings of Islam.

**Chorley Muslim Trust  
Trustees' annual report  
for the period ended 31 July 2020**

**Structure, governance and management**

Chorley Muslim Trust is registered as a Charity with The Charity Commission under charity no: 1094319.

The Charity is regulated by declaration of trust executed on 7th August 2002.

**Appointment of charity trustees**

All trustees gather and make a joint decision.

**Reference and administrative details**

See preceding page under 'Charity Information'.

**Names of the charity trustees who manage the charity**

All trustees are named on the preceding page under 'Charity Information'.

**Financial review and reserves policy**

Funds available are sufficient to permit the charity to continue in operation in the medium to long term, together with the continued support from the donors.

There are no uncertainties about the charity continuing as a going concern.

The Trustees actively review all major risks which the Charity faces and drawn up a risk assessment which is reviewed at every meeting. The Trustees are satisfied that all systems are in place and arrangements have been made to manage any risks identified.

The Trustees would like to thank all those who assisted us with their moral and financial support and trust they continue to do so.

**Statement of Trustee's responsibilities**

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

The law applicable 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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period in preparing these financial statements, the trustees are required to:-

- Select suitable accounting policies to be applied consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK 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 bases unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Chorley Muslim Trust  
Trustees' annual report  
for the period ended 31 July 2020**

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees and signed on its behalf by:

Mr Mohamed Sajid  
Trustee

Date: 19/04/2021

## **Chorley Muslim Trust**

### **Independent Examiner's Report to the Trustees of Chorley Muslim Trust**

I report to the trustees on my examination of the accounts of Chorley Muslim Trust (the Trust) for the period ended 31 July 2020.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with 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 the 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**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

The appointed independent examiner of the trust:

M A Ibrahim (FCCA) for and on behalf of  
M.A.I (Accountants) Limited  
7 St Andrews Street  
Blackburn  
Lancashire  
BB1 8AE

Date: 19/04/2021

**Chorley Muslim Trust**  
**Statement of financial activities**  
**for the period ended 31 July 2020**

	Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total 2020	Total 2019
		£	£	£	£	£
<b>Income</b>	<b>3</b>					
<b>Income and endowments from:</b>						
Donations and legacies		27,223	-	12,401	39,624	117,028
<b>Expenditure</b>	<b>4</b>					
<b>Expenditure on:</b>						
Charitable activities		23,846	-	-	23,846	78,938
<b>Net income/(expenditure) for the year</b>		<u>3,377</u>	<u>-</u>	<u>12,401</u>	<u>15,778</u>	<u>38,091</u>
<b>Reconciliation of funds</b>						
Total funds brought forward		116,855	-	468,926	585,781	547,690
Net incoming resources for the year		3,377	-	12,401	15,778	38,091
<b>Total funds carried forward</b>		<u>120,233</u>	<u>-</u>	<u>481,327</u>	<u>601,559</u>	<u>585,781</u>

**Chorley Muslim Trust**  
**Balance Sheet**  
**At 31 July 2020**

	Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total 2020 £	Total 2019 £
<b>Fixed assets</b>						
Tangible assets	5	51,802	-	481,327	533,128	517,811
<b>Current assets</b>						
Cash at bank and in hand		66,768	-	-	66,768	66,020
		<u>66,768</u>	-	-	<u>66,768</u>	<u>66,020</u>
<b>Creditors: amounts falling due within one year</b>						
Trade creditors and accruals	6	(1,663)	-	-	(1,663)	1,376
<b>Net current assets</b>		<u>68,431</u>	-	-	<u>68,431</u>	<u>64,643</u>
<b>Net assets</b>		<u>120,233</u>	-	<u>481,327</u>	<u>601,559</u>	<u>582,454</u>
<b>Funds of the Charity</b>						
Unrestricted funds	7	120,233	-	-	120,233	116,855
Endowment Waqaf funds		-	-	481,327	481,327	468,926
<b>Total funds</b>		<u>120,233</u>	-	<u>481,327</u>	<u>601,559</u>	<u>585,781</u>

Approved by the Board of Trustees and signed on its behalf by

Mr Mushtaq Munshi  
Trustee

Date: 19/04/2021

**Chorley Muslim Trust**  
**Notes to the Accounts**  
**for the period ended 31 July 2020**

**Basis of preparation**

**1 Basis of accounting**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102 and charities SORP (FRS 102) effective 1 January 2019, published by the Charity Commission in England & Wales.

The charity is a public benefit entity.

**2 Accounting Policies**

***Income***

Income from charitable activities and voluntary donations are included in full in the Statement of Financial Activities when received. The value of services provided by volunteers has not been included.

***Expenditure***

Expenditure is included in the accounts on an accruals basis.

***Depreciation***

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

Fittings and equipment	5% Straight line
------------------------	------------------

***Unrestricted funds***

Unrestricted funds are donations and other incoming resources receivable or generated for the charity without further specified purpose and are available as general funds.

***Restricted funds***

Restricted funds are funds subject to specific trusts, which may be declared by the donor(s) or with their authority (e.g. in a public appeal) or created through legal process, but still within the wider objects of the charity. Restricted funds may be restricted income funds, which are spent at the discretion of the trustees in furtherance of some particular aspect(s) of the objects of the charity, or they may be endowment funds, where the assets are required to be invested, or retained for actual use, rather than spent.

***Endowment Waqaf funds***

Endowment Waqaf funds as applied to mosque property is a religious endowment. The properties under Waqaf endowment are dedicated to Allah SWT for public benefit on a perpetual basis. Restricted Fixed Waqaf funds cannot be gifted, granted or disposed.

**Chorley Muslim Trust**  
**Notes to the Accounts**  
**for the period ended 31 July 2020**

3 Analysis of income	Unrestricted funds £	Restricted		2020 Total funds £	2019 Prior year £
		income funds £	Endowment funds £		
<b>Donations and legacies</b>					
Donations	22,083	-	12,401	34,484	112,108
Rental income	5,140	-	-	5,140	4,920
<b>Total</b>	<b>27,223</b>	<b>-</b>	<b>12,401</b>	<b>39,624</b>	<b>117,028</b>
<b>Total income</b>	<b>27,223</b>	<b>-</b>	<b>12,401</b>	<b>39,624</b>	<b>117,028</b>

4 Analysis of expenditure	Unrestricted funds £	Restricted		2020 Total funds £	2019 Prior year £
		income funds £	Endowment funds £		
<b>Expenditure on charitable activities</b>					
Wages	12,884	-	-	12,884	12,270
Employee pension	330	-	-	330	227
HMRC JRS Grant	(2,569)	-	-	(2,569)	-
Heat and light	5,374	-	-	5,374	3,918
Water charges	1,586	-	-	1,586	1,360
Bank charges	12	-	-	12	29
Insurance	2,079	-	-	2,079	3,360
Repairs and maintenance	-	-	-	-	862
Cemetery prayer shelter contribution	-	-	-	-	52,231
Depreciation	3,510	-	-	3,510	3,510
Stationery, postage and printing	-	-	-	-	590
Accountancy fees	225	-	-	225	225
Payroll fees	265	-	-	265	205
Independent examiner's fee	150	-	-	150	150
<b>Total</b>	<b>23,846</b>	<b>-</b>	<b>-</b>	<b>23,846</b>	<b>78,938</b>
<b>Total expenditure</b>	<b>23,846</b>	<b>-</b>	<b>-</b>	<b>23,846</b>	<b>78,938</b>

**Chorley Muslim Trust**  
**Notes to the Accounts**  
**for the period ended 31 July 2020**

**5 Land, buildings, equipment and fittings**

	Buildings £	Fittings and equipment £	Land £	Total £
<b>Cost</b>				
At 1 August 2019	462,500	68,595	30,550	561,645
Additions / Improvements	18,827	-	-	18,827
At 31 July 2020	<u>481,327</u>	<u>68,595</u>	<u>30,550</u>	<u>580,472</u>
<b>Depreciation</b>				
At 1 August 2019	-	43,833	-	43,833
Charge for the year	-	3,510	-	3,510
At 31 July 2020	<u>-</u>	<u>47,343</u>	<u>-</u>	<u>47,343</u>
<b>Net book value</b>				
At 31 July 2020	<u>481,327</u>	<u>21,252</u>	<u>30,550</u>	<u>533,128</u>
At 31 July 2019	<u>462,500</u>	<u>24,761</u>	<u>30,550</u>	<u>517,811</u>

	2020	2019
<b>6 Debtors</b>		
Analysis of debtors:		
	£	£
<b>6 Creditors</b>	2020	2019
Analysis of creditors:		
	£	£
Trade creditors	699	699
Accruals	964	677
	<u>1,663</u>	<u>1,376</u>

**7 Analysis of fund assets and liabilities**

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total 2020 £
Tangible fixed assets	51,802	-	481,327	533,128
Current assets	66,768	-	-	66,768
Current liabilities	1,663	-	-	1,663
	<u>120,233</u>	<u>-</u>	<u>481,327</u>	<u>601,559</u>

**8 Details of certain items of expenditure**

	2020	2019
Fees for examination of the accounts	£	£
Independent examiner's fees	<u>150</u>	<u>150</u>

**9 Transactions with trustees and related parties**

There were no benefits, expenses or remuneration paid to the Trustees or persons connected to them.

**Chorley Muslim Trust**  
**Notes to the Accounts**  
**for the period ended 31 July 2020**

<b>10 Employees</b>	<b>2020 Number</b>	<b>2019 Number</b>
Average number of employees	<u>2</u>	<u>2</u>