

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
		£	£	£	£	£
Income	3					
Income and endowments from:						
Donations and legacies		27,223	-	12,401	39,624	117,028
Expenditure	4					
Expenditure on:						
Charitable activities		23,846	-	-	23,846	78,938
Net income/(expenditure) for the year		<u>3,377</u>	<u>-</u>	<u>12,401</u>	<u>15,778</u>	<u>38,091</u>
Reconciliation of funds						
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
Total funds carried forward		<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 £
Fixed assets						
Tangible assets	5	51,802	-	481,327	533,128	517,811
Current assets						
Cash at bank and in hand		66,768	-	-	66,768	66,020
		<u>66,768</u>	<u>-</u>	<u>-</u>	<u>66,768</u>	<u>66,020</u>
Creditors: amounts falling due within one year						
Trade creditors and accruals	6	(1,663)	-	-	(1,663)	1,376
Net current assets		<u>68,431</u>	<u>-</u>	<u>-</u>	<u>68,431</u>	<u>64,643</u>
Net assets		<u>120,233</u>	<u>-</u>	<u>481,327</u>	<u>601,559</u>	<u>582,454</u>
Funds of the Charity	7					
Unrestricted funds		120,233	-	-	120,233	116,855
Endowment Waqaf funds		-	-	481,327	481,327	468,926
Total funds		<u>120,233</u>	<u>-</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
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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 income funds £	Endowment funds £	2020 Total funds £	2019 Prior year £
Donations and legacies					
Donations	22,083	-	12,401	34,484	112,108
Rental income	5,140	-	-	5,140	4,920
Total	27,223	-	12,401	39,624	117,028
Total income	27,223	-	12,401	39,624	117,028

4 Analysis of expenditure	Unrestricted funds £	Restricted income funds £	Endowment funds £	2020 Total funds £	2019 Prior year £
Expenditure on charitable activities					
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
Total	23,846	-	-	23,846	78,938
Total expenditure	23,846	-	-	23,846	78,938

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

6 Debtors	2020	2019
Analysis of debtors:		
	£	£
6 Creditors	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

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