

**Registration number 4882271**

**Registered Charity  
No. 1101378**

**Altrincham & Hale Muslim Association**

**Company limited by guarantee and not having a Share Capital**

**Directors' report and financial statements**

**for the year ended 31 December 2021**

**Altrincham & Hale Muslim Association**  
**Company limited by guarantee**

**Directors' report**  
**for the year ended 31 December 2021**

The directors present their report and the financial statements for the year ended 31 December 2021.

**Principal object of the charity**

The object of the charity is to promote the benefit for the inhabitants and primarily the Muslim inhabitants of Altrincham, Cheshire and the surrounding areas without distinction.

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

Charity law requires the Management Committee acting as Charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its financial activities for that period. In preparing those financial statements the Charity Trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with Charities SORP and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume the Charity will continue operating.

The Trustees are responsible for keeping proper accounting records which 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.

They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

**Directors**

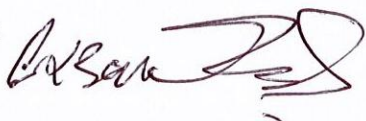
The directors who served during the year are as stated below:

M. A. Malik  
A. Latif

This report is prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

This report was approved by the Board on 21 September 2022 and signed on its behalf by

**M. A. Malik**  
**Director**



**A. Latif**  
**Director**



**Altrincham & Hale Muslim Association**  
**Company limited by guarantee**

**REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF ALTRINCHAM & HALE MUSLIM ASSOCIATION**

I report on the financial statements of the Charity for the year ended 31 December 2021, which are set out on pages 4 to 10.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 or under Regulation 10(1)(a) to (c) of The Charities Accounts Regulations 2006 and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Chartered Association of Certified Accountants.

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

- examine the accounts under section 145 of the 2011 Act and section 44(1)(c) of the Charities and Trustee Investment Act 2005 (the 2005 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts Regulations 2006. 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 account, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with Section 386 of the Companies Act 2006;
- the accounts do not accord with such records:
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 386 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102)

**Altrincham & Hale Muslim Association**  
**Company limited by guarantee**

- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

A handwritten signature in black ink, appearing to read 'S. Choudhary', with a long horizontal stroke extending to the right.

**Sayeed Choudhary FCCA**  
**F & C**  
**Chartered Certified Accountants**  
**Charter House**  
**33 Greek Street**  
**Stockport SK3 8AX**

**12 September 2022**

**Altrincham & Hale Muslim Association**  
**Company limited by guarantee**

**Income and Expenditure**  
**for the year ended 31 December 2021**

		Unrestricted Funds	Restricted Funds	2021	2020
	Notes	£	£	£	£
<b>Incoming Resources</b>					
Gifts and donations	2	67,954	90,697	158,651	184,888
Investment income		12,000		12,000	11,100
		<u>79,954</u>	<u>90,697</u>	<u>170,651</u>	<u>195,988</u>
<b>Resources Expended</b>					
Charitable activities			10,648	10,648	21,848
Governance costs		44,591	79,728	124,319	133,227
		<u>44,591</u>	<u>90,376</u>	<u>134,967</u>	<u>155,075</u>
<b>Net Incoming/Outgoing Resources</b>		35,363	321	35,684	40,913
Balance brought forward		193,811	831,924	1,025,735	984,822
<b>Balances carried forward</b>		<u>229,174</u>	<u>832,245</u>	<u>1,061,419</u>	<u>1,025,735</u>

The notes on pages 8 to 10 form an integral part of these financial statements.

**Altrincham & Hale Muslim Association**  
**Company limited by guarantee**

**Statement of financial position**  
**as at 31 December 2021**

		2021		2020	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	3		218,304		216,952
Investments	4		2		2
			<u>218,306</u>		<u>216,954</u>
<b>Current assets</b>					
Debtors	5	466,750		466,791	
Cash at bank and in hand		376,363		341,990	
		<u>843,113</u>		<u>808,782</u>	
<b>Creditors: amounts falling due within one year</b>	6	-		-	
<b>Net current assets</b>			<u>843,113</u>		<u>808,782</u>
<b>Total assets less current liabilities</b>			<u>1,061,419</u>		<u>1,025,735</u>
<b>Net assets</b>			<u>1,061,419</u>		<u>1,025,735</u>
<b>Reserves</b>					
Brought forward			1,025,735		984,822
Movement during the year			35,684		40,913
			<u>1,061,419</u>		<u>1,025,735</u>

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

**The notes on pages 8 to 10 form an integral part of these financial statements.**

**Altrincham & Hale Muslim Association**  
**Company limited by guarantee**

**Statement of financial position (continued)**

The financial statements were approved by the Board on 21 September 2022 and signed on its behalf by

**M. A. Malik**

**Director**



**Registration number 4882271**

**A. Latif**

**Director**



**The notes on pages 8 to 10 form an integral part of these financial statements.**

**Altrincham & Hale Muslim Association**  
**Company limited by guarantee**

**Income and expenses schedule**  
**for the year ended 31 December 2021**

	2021	2020
	£	£
<b>Income</b>		
Donations - Normal	67,954	43,476
Madrasah and Koranic Classes - Restricted Funds	80,114	113,755
Donations - Restricted Funds	50	841
Grant income – Restricted Funds	9,533	26,816
Wedding Event Proceeds – Restricted Funds	1,000	-
	<u>158,651</u>	<u>184,888</u>
<b>Restricted expenses</b>		
Lecture costs	69,839	74,039
Books and exam fees	9,889	5,930
Charitable donations	<u>10,648</u>	<u>21,848</u>
	(90,376)	(101,817)
<b>Unrestricted expenses</b>		
Hafiz payments	9,200	7,800
Contractor costs	4,200	21,135
Water charges and rates	745	486
Insurance	1,597	1,563
Light and heat	3,403	4,470
Repairs and maintenance	14,964	5,742
Stationery, photocopier and web.	5,547	1,255
Gifts and entertainment	1,235	-
Telephone	120	1,289
Hire charges and Events	850	4,390
Bank charges	342	2,758
General expenses	1,594	2,027
Depreciation on fixtures & equipment	<u>794</u>	<u>343</u>
	(44,591)	(53,258)
<b>Other operating income</b>		
Rent receivable	<u>12,000</u>	<u>11,100</u>
	12,000	11,100
<b>Excess Income/(Expenditure)</b>	<u>35,684</u>	<u>40,913</u>

The notes on pages 8 to 10 form an integral part of these financial statements.



**Altrincham & Hale Muslim Association**  
**Company limited by guarantee**

**Notes to the financial statements**  
**for the year ended 31 December 2021**

**1. Accounting policies**

**1.1. Accounting convention**

The financial statements are prepared under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board.

**1.2. Income**

Income represents the total amount received during the year.

**1.3. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% reducing balance

**1.4. Investments**

Fixed asset investments are stated at cost.

**1.5. Group accounts**

The company is entitled to the exemption under Section 248 of the Companies Act 2006 from the obligation to prepare group accounts.

**2. Income**

The total income of the charity for the year has been derived from its principal activity wholly undertaken in the UK.

**Altrincham & Hale Muslim Association**  
**Company limited by guarantee**

**Notes to the financial statements**  
**for the year ended 31 December 2020**

..... continued

<b>3. Tangible fixed assets</b>	<b>Land and buildings freehold £</b>	<b>Fixtures, fittings and equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2021	215,922	12,359	228,281
Additions		2,146	2,146
At 31 December 2021	<u>215,922</u>	<u>14,505</u>	<u>230,427</u>
<b>Depreciation</b>			
At 1 January 2021	-	11,329	11,329
Charge for the year	-	794	794
At 31 December 2021	<u>-</u>	<u>12,123</u>	<u>12,123</u>
<b>Net book values</b>			
At 31 December 2021	<u>215,922</u>	<u>2,382</u>	<u>218,304</u>
At 31 December 2020	<u><u>215,922</u></u>	<u><u>1,030</u></u>	<u><u>216,952</u></u>

<b>4. Fixed asset investments</b>	<b>Subsidiary undertakings shares £</b>	<b>Total £</b>
<b>Dutyfast Limited</b>		
<b>Cost</b>		
At 1 January 2021		
At 31 December 2021	<u>2</u>	<u>2</u>
<b>Net book values</b>		
At 31 December 2021	<u>2</u>	<u>2</u>
At 31 December 2010	<u><u>2</u></u>	<u><u>2</u></u>

Dutyfast Limited was formed to acquire a freehold property by AMA before formation of Altrincham Muslim Association. Dutyfast Limited is wholly owned by Altrincham & Hale Muslim Association.

**Altrincham & Hale Muslim Association**  
**Company limited by guarantee**

**Notes to the financial statements**  
**for the year ended 31 December 2020**

..... continued

5. Debtors	2021 £	2020 £
Dutyfast Limited	466,616	466,616
Other debtors	134	175
	<u>466,750</u>	<u>466,791</u>
	<u><u>466,750</u></u>	<u><u>466,791</u></u>
 6. Creditors: amounts falling due within one year	 2021 £	 2020 £
Other taxes and social security costs	-	-
	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>