

# THE MUSLIM WELFARE ASSOCIATION OF CHESTERFIELD AND NORTH DERBYSHIRE

England & Wales - Charity number 1117487

## Details

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**Other names** TMWA

**Status** Registered

**Legal form** Other

**Registered** 2007-01-05

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

## Contact

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**Address** 10a  
10A Marsden Street  
Chesterfield  
Derbyshire  
S40 1JY

**Phone** 07976352053

**Email** [contact@muslimwelfarechesterfield.com](mailto:contact@muslimwelfarechesterfield.com)

**Website** [www.muslimwelfarechesterfield.com](http://www.muslimwelfarechesterfield.com)

## Activities

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**Objects:** BE PRIMARILY FOR THE BENEFIT OF MUSLIM PEOPLE, PARTICULARLY BUT NOT EXCLUSIVELY THOSE WHO ARE FOLLOWERS OF THE DOCTRINES AND PRACTICES OF THE MUSLIM FAITH IN ACCORDANCE WITH THE AHLE-SUNNAT WAL JAMAAT HANFI/DHOBANDI SCHOOL OF THOUGHT AND WHO RESIDE WITHIN THE CHESTERFIELD AND SURROUNDING NORTH DERBYSHIRE AREA:A. TO RELIEVE THE NEEDS OF MUSLIM PEOPLE BY ADVANCING EDUCATION AND PROVIDING FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND OTHER LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.B. TO RELIEVE THE NEEDS OF MUSLIM PEOPLE BY THE PROVISION OF ADVICE, INFORMATION, SUPPORT AND TRANSLATION SERVICES.C. TO ADVANCE EDUCATION, PROTECT HEALTH AND RELIEVE POVERTY, SICKNESS AND DISTRESS.D. TO PROMOTE EQUALITY AND DIVERSITY AND RACIAL AND RELIGIOUS HARMONY IN THE COMMUNITY BY ENHANCING THE UNDERSTANDING OF THE MUSLIM FAITH AND CULTURE.E. TO ADVANCE ANY OTHER CHARITABLE PURPOSE WHICH IS CHARITABLE UNDER THE LAWS OF ENGLAND AND WALES FOR THOSE IN THE AREA OF BENEFIT AND FROM TIME TO TIME OVERSEAS.

**Activities:** involved in CIF work and running a Luncheon club for the benefit of the Muslim Community of Chesterfield and North East Derbyshire. Also promoting interests of Muslim women within our designated area

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

## Geography

- **Area of benefit:** CHESTERFIELD AND SURROUNDING NORTH DERBYSHIRE AREA
- Derbyshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£44,635	£37,363	-	-
2024-03-31	£63,273	£50,773	-	-
2023-03-31	£52,908	£109,073	-	-
2022-03-31	£140,419	£71,437	-	-
2021-03-31	£45,310	£43,153	-	-

## Trustees

Name	Role	Appointed
<b>Farooq Saddique</b>	Chair	2018-07-01
Bilal Saddique		2025-03-05
MAHROOF HUSSAIN SADDIQUE		
Steven James Price		2020-07-05
omar hammadi		2020-07-05

**THE MUSLIM WELFARE ASSOCIATION OF CHESTERFIELD AND NORTH DERBYSHIRE**

England & Wales - Charity number 1117487

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# Accounts

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**THE MUSLIM WELFARE ASSOCIATION OF CHESTERFIELD AND NORTH  
DERBYSHIRE**

**FINANCIAL STATEMENTS  
FOR  
31 March 2025**

**Charity Number 1117487**

**Financial Statements**  
**For the year ended 31 May 2025**

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## **Members Of The Board And Professional Advisers**

### **The Board of Trustees**

Farooq Saddique – Chairman  
Mahroof Saddique – Treasurer  
Zafar Iqbal – Secretary  
Stephen Price - Trustee  
Omar Hammadi - Trustee

### **Registered Office**

10A Marsden Street  
Chesterfield  
S40 1JY

### **Independent Examiner**

Mothin Ali  
My Leeds Accountant Ltd  
Leeds  
LS8 2TB

## **Trustees Annual Report – Year Ended 31 March 2025**

The trustees have the pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2025

### **Objectives And Activities**

The objectives of the charity are to support CIF work and the running of a luncheon club for the benefit of the Muslim community of Chesterfield and Northeast Derbyshire. The charity also supports the interests of Muslim women within the designated area.

### **Summary of The Main Activities Undertaken for The Public Benefit In Relation To These Objects**

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our trustees' meetings and ensure that this is the driving force behind our activities.

### **Achievements And Performance**

It has been a very busy but also a very rewarding year with fundraising at the heart of our efforts to raise enough funds to repair the roof and install new windows and fans to provide ventilation in the summer and warmth in the winter. I am pleased to announce that as I write this, we are just over £10,000 short of the required £130,000 to carry out the above repairs and make our wonderful premises secure and watertight. This I feel has been an absolutely wonderful achievement by all the community and I feel so proud of everyone who has given up their time and money in order to get to this point.

We have continued to establish Youth forums for children from 8-18 years old to tackle everyday issues and allow children to address any questions that they have about Islam and how it affects their daily lives. This project is also ongoing and was started last summer as it was felt that our children needed a platform to air their queries and concerns and discuss matters which they perhaps otherwise would not broach at home such as online bullying and eating disorders.

Ladies' classes are being provided to allow our mothers and sisters to congregate in a safe environment and discuss Islam and better educate themselves. We hope that such classes will also help to alleviate the big problem of Isolation and depression that many Muslims especially women feel living in a small community.

Funeral Service - One of our key objectives was to be totally independent and be able to carry out the ghusl of the deceased in our own community rather than having to travel many miles to do this and rely on the permission and understanding of others. We will be looking at completing this project once our new community centre has been up and running for a few years.

Interfaith Forum - we have built on our extremely successful inter-faith Project where members of the non-Muslim community are welcomed into the Mosque to allow them to sit with us and see Islam being practised in front of their eyes rather than letting the media drive an anti-Islamic narrative. We have made many new friends and we provide a platform for them discuss new and interesting subjects.

Interpreting/Signposting - We have been providing an interpretation and signposting service from the mosque as quite a few members of our community do not have English as their first language, and we will use signposting to point members to the varied services available to help make their

daily lives more fulfilling.

Over the past year we have been extremely active in providing a foodbank initiative for vulnerable members of not only the local Muslim community but also the wider population . We have an open-door policy where families who are struggling to make ends meet are encouraged to come into our premises and help themselves to basic necessities. We have set up a fund where members can provide financial assistance to the most vulnerable in Chesterfield & North Derbyshire.

Finally, we have been at the forefront in welcoming Refugee families from Syria who have suffered horrifically both physically and mentally. We have worked with such families to help provide them with food, medical assistance, schooling and interpretation as and when required and the whole community has pitched in together to make these families ( who are dispersed throughout Derbyshire ) welcome.

## **FINANCIAL REVIEW**

### **Reserves Policy**

The reserves policy is to build up reserves to sustain our activities.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The Charity is based at 10a Marsden Street, Chesterfield, Derbyshire, S40 1JY which is the principal address of the charity (Registered Charity No. 1117487).

### **Induction and Training of Trustees**

A skills audit has been undertaken to discover those skills which are required by the trustee body. Efforts are made to recruit trustees who meet the skill requirement. The overall composition of the trustee body aims to be as representative of the community as is possible.

### **Risk Management Policy**

The trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the charity in the future.

### **Independent Examiner**

Mothin Ali of My Leeds Accountant Ltd, has been appointed as the independent examiner for the year ending 31 March 2025

Signed on behalf of the trustees:

F Saddique  
Chairman

Approved by the trustees on: 01/01/2026

## **Independent Examiners Reports to The Trustees for The Year Ended 31 March 2025**

### **Independent Examiners Report to the Trustees**

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 6 to 14.

### **Respective Responsibilities of Trustees and The Examiner**

The trustees (who are also the directors of the company for the purposes of company law) 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 (the 2011 Act) and that an independent examination is needed.

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

☑ examine the accounts under section 145 of the 2011 Act.

☑ follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, as amended); and state whether 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 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 other than that disclosed below:

1 Which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with section 130 of the Act; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Act; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Concerns encountered during the course of the independent examination were: -

Records and evidence were incomplete with respect to income received relating to donations and fundraising.

Mothin Ali FCCA  
My Leeds Accountant Ltd  
Leeds  
LS8 2TB

**Statement Of Financial Activities  
Year Ended 31 March 2025**

	Unrestrict ed funds	Restrict ed funds	Endowmen t funds	Total this year	Total last year
	£	£	£	£	£
<b>Incoming resources (Note 3)</b>					
Donations	26,75 7	-	-	26,75 7	43,73 7
Grants Receivable	-			-	91 1
Other Income	17,87 8	-	-	17,87 8	18,62 5
<b>Other incoming resources</b>	-	-	-	-	-
<b><i>Total incoming resources</i></b>	44,63 5	-	-	44,63 5	63,27 3
<b>Resources expended (Note 4)</b>					
<b>Costs of Generating Funds</b>	37,36 3		-	37,36 3	50,77 3
		-	-	-	
<b><i>Total resources expended</i></b>	37,36 3	-	-	37,36 3	50,77 3
<b><i>Net incoming/(outgoing) resources before transfers</i></b>	7,27 2	-	-	7,27 2	12,50 0
<b>Gross transfers between funds</b>	-	-	-	-	-
<b><i>Net incoming/(outgoing) resources before other recognised gains/(losses)</i></b>	7,27 2	-	-	7,27 2	12,50 0
<b><i>Net movement in funds</i></b>	7,27 2	-	-	7,27 2	12,50 0
<b>Total funds brought forward</b>	249,80 5	-	-	249,80 5	237,30 5
<b><i>Total funds carried forward</i></b>	257,07 7	-	-	257,07 7	249,80 5

The Muslim Welfare Association of Chesterfield and North Derbyshire

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>					
<b>Tangible assets</b> (Note 5)	254,789	-	-	254,789	260,451
<b>Total fixed assets</b>	254,789	-	-	254,789	266,113
<b>Current assets</b>					
<b>Cash at bank and in hand</b>	22,906	-	-	22,906	9,973
<b>Total current assets</b>	22,906	-	-	22,906	9,311
<b>Net current assets/(liabilities)</b>	22,906	-	-	22,906	9,311
<b>Total assets less current liabilities</b>	277,695	-	-	277,695	275,424
<b>Creditors: amounts falling due after one year</b> (Note 12)	20,619	-	-	20,619	20,619
<b>Net assets</b>	257,076	-	-	257,076	237,305
<b>Funds of the Charity</b>					
<b>Unrestricted funds</b>	257,077			257,077	249,805
<b>Restricted income funds (Note 13)</b>		-		-	
<b>Total funds</b>	257,077	-	-	257,077	249,805

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

The Muslim Welfare Association of Chesterfield and North Derbyshire

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Date

The notes on pages 8 to 14 form part of these financial statements.

## Notes To The Financial Statements for the Year Ended 31 March 2025

### 1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### Charity information

The Muslim Welfare Association of Chesterfield and North Derbyshire is a registered charity. The charity's registered office is 10A Marsden Street, Chesterfield S40 1JY. At the end of the year there were five Trustees.

#### 1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in Sterling which is the functional currency of the charity. Monetary amounts in these financial statements to the nearest £.

The accounts have been prepared on historical cost convention apart from freehold property that is carried at market value. The principal accounting policies adopted are set out below.

These are the accounts for the year ended 31 March 2025 are prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 January 2015.

#### 1.2 Going concern.

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

#### 1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for defined purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### 1.4 Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Gifts in kind have been included at market

value of gifts received and in assets acquired. No amounts are included in the financial statements for services donated by volunteers.

### **1.5 Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources. Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in the support of the charitable activities.

### **1.6 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### **1.8 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **1.9 Financial instruments**

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### **1.11 Taxation**

The charity is exempt from tax on income and gains falling with section 505 of the Taxes Act 1988 or

section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 1.12 Depreciation

Individual fixed assets costing £1000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line balance basis as follows: -

<b>Asset category</b>	<b>Annual rate</b>
Equipment	- 4 Years straight line
Land and Properties	50 Years Straight Line

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimated and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

#### Note 3 Analysis of incoming resources

<b>Analysis</b>	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>
<b>Voluntary income</b>		
Donations	26,757	43,737
Grants	-	911
Other Income	17,878	18,625
<b>Total</b>	<b>44,635</b>	<b>63,273</b>

**Notes To The Financial Statements**  
**Year Ended 31 March 2025**

**Note 4 Analysis of resources expended**

Analysis	This year £	Last year £
Health and safety costs		182
Travel expenses		155
Rates		
Light and heat	9,585	8,054
Water rates	1,339	1,623
Repairs and maintenance	3,193	6,773
Cleaning	311	687
Computer software, consumables and maintenance		382
Insurance	2,713	2,148
Postage		
Stationery	143	35
Telecommunications and data costs	768	822
Accountancy fees	400	400
Professional fees	6,160	18,100
Bank charges	240	75
Charitable donations	1,340	2,813
Other office costs	5,509	2,862
Depreciation of freehold land and property	5,662	5,662
Entertaining		
Sundry expenses		
<b>Total</b>	<b>37,363</b>	<b>50,773</b>

**Year Ended 31 March 2025**

**Note 5 Tangible fixed assets**

**5.1 Cost or valuation**

	<b>Freehold land &amp; buildings</b>	<b>Other land &amp; buildings</b>	<b>Plant, machinery and motor vehicles</b>	<b>Fixtures, fittings and equipment</b>	<b>Payments on account and assets under construction</b>	<b>Total</b>
	£	£	£	£	£	£
Balance brought forward	283,099	-	-	-	-	283,099
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	283,099	-	-	-	-	283,099

**5.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					

Balance brought forward	-	-	-	22,648	-	22,648
Depreciation charge for year	5,662	-	-	-	-	5,662
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	5,662	-	-	22,648	-	28,310

**5.3 Net book value**

Brought forward	283,099	-	-	- 22,648	-	260,451
Carried forward	277,437	-	-	- 22,648	-	254,789

**Note 6 Creditors and accruals**

**6 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
<b>Qurban Ali</b>	7, 500	7, 500		
<b>Sherko Ismal</b>	39	39		
<b>Funeral Deposits</b>	13, 080	13, 080		
<b>Total</b>	20, 619	20, 619	-	-

**THE MUSLIM WELFARE ASSOCIATION OF CHESTERFIELD AND NORTH DERBYSHIRE**

England & Wales - Charity number 1117487

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# Accounts

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**THE MUSLIM WELFARE ASSOCIATION OF CHESTERFIELD AND NORTH  
DERBYSHIRE**

**FINANCIAL STATEMENTS  
FOR  
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**Financial Statements**  
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Zafar Iqbal – Secretary  
Stephen Price - Trustee  
Omar Hammadi - Trustee

### **Registered Office**

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Mothin Ali  
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## **Trustees Annual Report – Year Ended 31 March 2024**

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### **Objectives And Activities**

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### **Summary of The Main Activities Undertaken for The Public Benefit In Relation To These Objects**

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### **Achievements And Performance**

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## **FINANCIAL REVIEW**

### **Reserves Policy**

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## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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Mothin Ali of My Leeds Accountant Ltd, has been appointed as the independent examiner for the year ending 31 March 2024.

Signed on behalf of the trustees:

F Saddique  
Chairman

Approved by the trustees on: 17 January 2025

## **Independent Examiners Reports to The Trustees for The Year Ended 31 March 2024**

### **Independent Examiners Report to the Trustees**

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 6 to 14.

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☑ follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, as amended); and state whether 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 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 other than that disclosed below:

1 Which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with section 130 of the Act; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Act; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Concerns encountered during the course of the independent examination were: -

Records and evidence were incomplete with respect to income received relating to donations and fundraising.

Mothin Ali FCCA  
My Leeds Accountant Ltd  
Leeds  
LS8 2TB

**Statement Of Financial Activities**  
**Year Ended 31 March 2024**

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
<b>Incoming resources (Note 3)</b>					
Donations	43,737	-	-	43,737	34,622
Grants Receivable	911			911	
Other Income	18,625	-	-	18,625	18,286
<b>Other incoming resources</b>	-	-	-	-	-
<b><i>Total incoming resources</i></b>	<b>63,273</b>	<b>-</b>	<b>-</b>	<b>63,273</b>	<b>52,908</b>
<b>Resources expended (Note 4)</b>					
<b>Costs of Generating Funds</b>	50,773		-	50,773	109,073
		-	-	-	
<b><i>Total resources expended</i></b>	<b>50,773</b>	<b>-</b>	<b>-</b>	<b>50,773</b>	<b>109,073</b>
<b><i>Net incoming/(outgoing) resources before transfers</i></b>	<b>12,500</b>	<b>-</b>	<b>-</b>	<b>12,500</b>	<b>-</b> <b>56,165</b>
<b>Gross transfers between funds</b>	-	-	-	-	-
<b><i>Net incoming/(outgoing) resources before other recognised gains/(losses)</i></b>	<b>12,500</b>	<b>-</b>	<b>-</b>	<b>12,500</b>	<b>-</b> <b>56,165</b>
<b><i>Net movement in funds</i></b>	<b>12,500</b>	<b>-</b>	<b>-</b>	<b>12,500</b>	<b>-</b> <b>56,165</b>
<b>Total funds brought forward</b>	<b>237,305</b>	<b>-</b>	<b>-</b>	<b>237,305</b>	<b>293,470</b>
<b><i>Total funds carried forward</i></b>	<b>249,805</b>	<b>-</b>	<b>-</b>	<b>249,805</b>	<b>237,305</b>

**Balance Sheet As At 31 March 2024**

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>					
<b>Tangible assets</b> (Note 5)	260,451	-	-	260,451	266,113
<b>Total fixed assets</b>	260,451	-	-	260,451	266,113
<b>Current assets</b>					
<b>Cash at bank and in hand</b>	9,973	-	-	9,973	9,311
<b>Total current assets</b>	9,973	-	-	9,973	9,311
<b>Net current assets/(liabilities)</b>	9,973	-	-	9,973	9,311
<b>Total assets less current liabilities</b>	270,424	-	-	270,424	275,424
<b>Creditors: amounts falling due after one year</b> (Note 6)	20,619	-	-	20,619	38,119
<b>Net assets</b>	249,805	-	-	249,805	237,305
<b>Funds of the Charity</b>					
<b>Unrestricted funds</b>	249,805			249,805	237,305
<b>Restricted income funds</b>		-		-	
<b>Total funds</b>	249,805	-	-	249,805	237,305

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

.....  
Date

The notes on pages 8 to 14 form part of these financial statements.

## Notes To The Financial Statements for the Year Ended 31 March 2024

### 1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### Charity information

The Muslim Welfare Association of Chesterfield and North Derbyshire is a registered charity. The charity's registered office is 10A Marsden Street, Chesterfield S40 1JY. At the end of the year there were five Trustees.

#### 1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in Sterling which is the functional currency of the charity. Monetary amounts in these financial statements to the nearest £.

The accounts have been prepared on historical cost convention apart from freehold property that is carried at market value. The principal accounting policies adopted are set out below.

These are the accounts for the year ended 31 March 2021 are prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 January 2015.

#### 1.2 Going concern.

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

#### 1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for defined purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### 1.4 Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Gifts in kind have been included at market value of gifts received and in assets acquired. No amounts are included in the financial statements for services donated by volunteers.

### **1.5 Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources. Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in the support of the charitable activities.

### **1.6 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### **1.8 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **1.9 Financial instruments**

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### **1.11 Taxation**

The charity is exempt from tax on income and gains falling with section 505 of the Taxes Act 1988 or

section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### **1.12 Depreciation**

Individual fixed assets costing £1000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line balance basis as follows: -

<b>Asset category</b>	<b>Annual rate</b>
Equipment	- 4 Years straight line
Land and Properties	50 Years Straight Line

## 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimated and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

### Note 3

#### Analysis of incoming resources

		<b>This year</b>	<b>Last year</b>
	<b>Analysis</b>	<b>£</b>	<b>£</b>
<b>Voluntary income</b>	Donations	43,737	104,353
	Grants	911	16,995
	Other Income	18,625	19,071
	<b>Total</b>	<b>63,273</b>	<b>140,419</b>

**Notes To The Financial Statements**  
**Year Ended 31 March 2024**

**Note 4 Analysis of resources expended**

<b>Analysis</b>	<b>This year £</b>	<b>Last year £</b>
Health and safety costs	182	
Travel expenses	155	289
Rates		251
Light and heat	8,054	10,354
Water rates	1,623	661
Repairs and maintenance	6,773	82,799
Cleaning	687	626
Computer software, consumables and maintenance	382	-
Insurance	2,148	1,853
Postage		4
Stationery	35	162
Telecommunications and data costs	822	698
Accountancy fees	400	400
Professional fees	18,100	-
Bank charges	75	61
Charitable donations	2,813	2,748
Other office costs	2,862	1,336
Depreciation of freehold land and property	5,662	5,662
Entertaining		1,170
Sundry expenses		-1
<b>Total</b>	<b>50,773</b>	<b>109,073</b>

**Notes To The Financial Statements**  
**Year Ended 31 March 2024**

**Note 5 Tangible fixed assets**

**5.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	283,099	-	-	-	-	283,099
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	283,099	-	-	-	-	283,099

**5.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					

Balance brought forward	-	-	-	16,986	-	16,986
Depreciation charge for year	5,662	-	-	-	-	5,662
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	5,662	-	-	16,986	-	22,648

**5.3 Net book value**

Brought forward	283,099	-	-	-	-	266,113
Carried forward	277,437	-	-	-	-	260,451

**Notes To The Financial Statements**  
**Year Ended 31 March 2024**

**6 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
<b>Qurban Ali</b>	7,500	15,000		
<b>Sherko Ismal</b>	39	10,039		
<b>Funeral Deposits</b>	13,080	13,080		
<b>Total</b>	<b>20,619</b>	<b>38,119</b>	<b>-</b>	<b>-</b>

**THE MUSLIM WELFARE ASSOCIATION OF CHESTERFIELD AND NORTH DERBYSHIRE**

England & Wales - Charity number 1117487

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# Accounts

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**THE MUSLIM WELFARE ASSOCIATION OF CHESTERFIELD  
AND NORTH DERBYSHIRE**

**FINANCIAL STATEMENTS  
FOR  
31 March 2023**

**Charity Number 1117487**

**Financial Statements  
For the year ended 31 May 2023**

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**Members Of The Board And Professional Advisers**

**The Board of Trustees**

Farooq Saddique – Chairman  
Mahroof Saddique – Treasurer  
Zafar Iqbal – Secretary  
Stephen Price - Trustee  
Omar Hammadi - Trustee

**Registered Office**

10A Marsden Street  
Chesterfield  
S40 1JY

**Independent Examiner**

Mothin Ali  
My Leeds Accountant Ltd  
Leeds  
LS8 2TB

**Trustees Annual Report - Year Ended 31 March 2023**

The trustees have the pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2023

### **Objectives And Activities**

The objectives of the charity are to support CIF work and the running of a luncheon club for the benefit of the Muslim community of Chesterfield and Northeast Derbyshire. The charity also supports the interests of Muslim women within the designated area.

### **Summary of The Main Activities Undertaken for The Public Benefit In Relation To These Objects**

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our trustees' meetings and ensure that this is the driving force behind our activities.

### **Achievements And Performance**

It has been a very busy but also a very rewarding year with fundraising at the heart of our efforts to raise enough funds to repair the roof and install new windows and fans to provide ventilation in the summer and warmth in the winter. I am pleased to announce that as I write this, we are just over £10,000 short of the required £130,000 to carry out the above repairs and make our wonderful premises secure and watertight. This I feel has been an absolutely wonderful achievement by all the community and I feel so proud of everyone who has given up their time and money in order to get to this point.

We have continued to establish Youth forums for children from 8-18 years old to tackle everyday issues and allow children to address any questions that they have about Islam and how it affects their daily lives. This project is also ongoing and was started last summer as it was felt that our children needed a platform to air their queries and concerns and discuss matters which they perhaps otherwise would not broach at home such as online bullying and eating disorders.

Ladies' classes are being provided to allow our mothers and sisters to congregate in a safe environment and discuss Islam and better educate themselves. We hope that such classes will also help to alleviate the big problem of Isolation and depression that many Muslims especially women feel living in a small community.

Funeral Service - One of our key objectives was to be totally independent and be able to carry out the ghusl of the deceased in our own community rather than having to travel many miles to do this and rely on the permission and understanding of others. We will be looking at completing this project once our new community centre has been up and running for a few years.

Interfaith Forum - we have built on our extremely successful inter-faith Project where members of the non-Muslim community are welcomed into the Mosque to allow them to sit with us and see Islam being practised in front of their eyes rather than letting the media drive an anti-Islamic narrative. We have made many new friends and we provide a platform for them discuss new and interesting subjects.

Interpreting/Signposting - We have been providing an interpretation and signposting service from the mosque as quite a few members of our community do not have English as their first language, and we will use signposting to point members to the varied services available to help make their daily lives more fulfilling.

Over the past year we have been extremely active in providing a foodbank initiative for vulnerable members of not only the local Muslim community but also the wider population . We have an open-door policy where families who are struggling to make ends meet are encouraged to come into our premises and help themselves to basic necessities. We have set up a fund where members can provide financial assistance to the most vulnerable in Chesterfield & North Derbyshire.

Finally, we have been at the forefront in welcoming Refugee families from Syria who have suffered horrifically both physically and mentally. We have worked with such families to help provide them with food, medical assistance, schooling and interpretation as and when required and the whole community has pitched in together to make these families ( who are dispersed throughout Derbyshire ) welcome.

## **FINANCIAL REVIEW**

### **Reserves Policy**

The reserves policy is to build up reserves to sustain our activities.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The Charity is based at 10a Marsden Street, Chesterfield, Derbyshire, S40 1JY which is the principal address of the charity (Registered Charity No. 1117487).

### **Induction and Training of Trustees**

A skills audit has been undertaken to discover those skills which are required by the trustee body. Efforts are made to recruit trustees who meet the skill requirement. The overall composition of the trustee body aims to be as representative of the community as is possible.

### **Risk Management Policy**

The trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the charity in the future.

### **Independent Examiner**

Mothin Ali of My Leeds Accountant Ltd, has been appointed as the independent examiner for the year ending 31 March 2023.

Signed on behalf of the trustees:

F Saddique  
Chairman

Approved by the trustees on: 03 October 2023

## **Independent Examiners Reports to The Trustees for The Year Ended 31 March 2023**

### **Independent Examiners Report to the Trustees**

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 6 to 14.

### **Respective Responsibilities of Trustees and The Examiner**

The trustees (who are also the directors of the company for the purposes of company law) 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 (the 2011 Act) and that an independent examination is needed.

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

- examine the accounts under section 145 of the 2011 Act.
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, as amended); and state whether 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 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 other than that disclosed below:

1 Which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with section 130 of the Act; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Act; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Concerns encountered during the course of the independent examination were: -  
Records and evidence were incomplete with respect to income received relating to donations and fundraising.

Mothin Ali FCCA  
My Leeds Accountant Ltd  
Leeds

LS8 2TB

**Statement Of Financial Activities  
Year Ended 31 March 2023**

	Unrestric ted funds £	Restrict ed income funds £	Endowm ent funds £	Total this year £	Total last year £
<b>Incoming resources (Note 3)</b>					
Donations	34,622	-	-	34,622	4,353
Grants Receivable	18,286			18,286	9,071
Other Income		-	-		16,059
<b>Other incoming resources</b>	-		-	-	-
<b><i>Total incoming resources</i></b>	52,908		-	52,908	140,419
<b>Resources expended (Note 4)</b>					
<b>Costs of Generating Funds</b>	109,073		-	109,073	71,437
		-	-		
<b><i>Total resources expended</i></b>	109,073	-	-	109,073	71,437
<b><i>Net incoming/(outgoing) resources before transfers</i></b>	56,165	-	-	56,165	68,982
<b>Gross transfers between funds</b>	-	-	-	-	-
<b><i>Net incoming/(outgoing) resources before other recognised gains/(losses)</i></b>	56,165	-	-	56,165	68,982
<b><i>Net movement in funds</i></b>	56,165	-	-	56,165	68,982
<b>Total funds brought forward</b>	293,470	-	-	293,470	224,488
<b><i>Total funds carried forward</i></b>	237,305	-	-	237,305	293,470

## Balance Sheet As At 31 March 2023

	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
	£	£	£	£	£
	F01	F02	F03	F04	F05
<b>Fixed assets</b>					
Tangible assets (Note 9)	266,113	-	-	266,113	271,775
<b>Total fixed assets</b>	266,113	-	-	266,113	271,775
<b>Current assets</b>					
Cash at bank and in hand	9,311	-	-	9,311	64,814
<b>Total current assets</b>	9,311	-	-	9,311	64,814
<b>Net current assets/(liabilities)</b>	9,311	-	-	9,311	64,814
<b>Total assets less current liabilities</b>	275,424	-	-	275,424	336,589
<b>Creditors: amounts falling due after one year</b> (Note 12)	38,119	-	-	38,119	43,119
<b>Net assets</b>	237,305	-	-	237,305	293,470
<b>Funds of the Charity</b>					
Unrestricted funds	237,305			237,305	293,470
Restricted income funds (Note 13)		-		-	
<b>Total funds</b>	237,305	-	-	237,305	293,470

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

.....  
Date

The notes on pages 9 to 13 form part of these financial statements.

## **Notes To The Financial Statements for the Year Ended 31 March 2023**

### **1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **Charity information**

The Muslim Welfare Association of Chesterfield and North Derbyshire is a registered charity. The charity's registered office is 10A Marsden Street, Chesterfield S40 1JY. At the end of the year there were five Trustees.

#### **1.1 Accounting convention**

These accounts have been prepared in accordance with FRS 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in Sterling which is the functional currency of the charity. Monetary amounts in these financial statements to the nearest £.

The accounts have been prepared on historical cost convention apart from freehold property that is carried at market value. The principal accounting policies adopted are set out below.

These are the accounts for the year ended 31 March 2021 are prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 January 2015.

#### **1.2 Going concern.**

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

#### **1.3 Charitable Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for defined purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### **1.4 Incoming resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Gifts in kind have been included at market value of gifts received and in assets acquired. No amounts are included in the financial statements for services donated by volunteers.

#### **1.5 Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources. Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in the support of the charitable activities.

#### **1.6 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **1.8 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **1.9 Financial instruments**

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

##### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 1.11 Taxation

The charity is exempt from tax on income and gains falling with section 505 of the Taxes Act 1988 or

section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 1.12 Depreciation

Individual fixed assets costing £1000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line balance basis as follows: -

#### Asset category

Equipment

Land and Properties

#### Annual rate

- 4 Years straight line

50 Years Straight Line

## 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimated and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

### Note 3

#### Analysis of incoming resources

		This year	Last year
	Analysis	£	£
Voluntary income	Donations	34,62 2	104,35 3
	Grants	18,28 6	16,99 5
	Other Income	-	19,07 1
	<b>Total</b>	<b>52,90 8</b>	<b>140,41 9</b>

**Note 4 Analysis of resources expended**

	<b>Analysis</b>	<b>This year £</b>	<b>Last year £</b>
<b>Costs of generating voluntary income</b>	Travel expenses	289	
	Rates	251	287
	Light and heat	10,354	7,209
	Water rates	661	698
	Repairs and maintenance	82,799	49,399
	Cleaning	626	2,255
	Computer software, consumables and maintenance	-	1,129
	Insurance	1,853	1,659
	Postage	4	-
	Stationery	162	392
	Telecommunications and data costs	698	354
	Accountancy fees	400	400
	Professional fees	-	1,300
	Bank charges	61	25
	Charitable donations	2,748	-
	Other office costs	1,336	-
	Depreciation of freehold land and property	5,662	5,662
	Entertaining	1,170	667
	Sundry expenses	- 1	1
	<b>Total</b>	<b>109,073</b>	<b>71,437</b>

## Note 5 Tangible fixed assets

### 5.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	283,099	-	-	-	-	283,099
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	283,099	-	-	-	-	283,099

### 5.2 Accumulated depreciation and impairment provisions

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					

Balance brought forward	-	-	-	5,662	-	5,662
Depreciation charge for year	5,662	-	-	-	-	5,662
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	5,662	-	-	5,662	-	11,324

### 5.3 Net book value

Brought forward	283,099	-	-	-	-	277,437
Carried forward	277,437	-	-	5,662	-	271,775

## Notes To The Financial Statements Year Ended 31 March 2023

**Note 6 Creditors and accruals**

**6.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
<b>Ummah Welfare Trust</b>	5,000	15,000	-	-
<b>Qurban Ali</b>	15,000	25,000	-	-
<b>Sherko Ismal</b>	10,039	10,039	-	-
<b>Funeral Deposits</b>	13,080	13,080	-	-
<b>Omar Hammadi</b>	-	2,000	-	-
<b>Total</b>	43,119	65,119	-	-

**THE MUSLIM WELFARE ASSOCIATION OF CHESTERFIELD AND NORTH DERBYSHIRE**

England & Wales - Charity number 1117487

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# Accounts

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**THE MUSLIM WELFARE ASSOCIATION OF CHESTERFIELD AND NORTH  
DERBYSHIRE**

**FINANCIAL STATEMENTS  
FOR  
31 March 2022**

**Charity Number 1117487**

**Financial Statements**  
**For the year ended 31 May 2022**

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## **Members Of The Board And Professional Advisers**

### **The Board of Trustees**

Farooq Saddique – Chairman  
Mahroof Saddique – Treasurer  
Zafar Iqbal – Secretary  
Stephen Price - Trustee  
Omar Hammadi - Trustee

### **Registered Office**

10A Marsden Street  
Chesterfield  
S40 1JY

### **Independent Examiner**

Mothin Ali  
My Leeds Accountant Ltd  
Leeds  
LS8 2TB

## **Trustees Annual Report – Year Ended 31 March 2022**

The trustees have the pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2022

### **Objectives And Activities**

The objectives of the charity are to support CIF work and the running of a luncheon club for the benefit of the Muslim community of Chesterfield and North East Derbyshire. The charity also supports the interests of Muslim women within the designated area.

### **Summary of The Main Activities Undertaken For The Public Benefit In Relation To These Objects**

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our trustees' meetings and ensure that this is the driving force behind our activities

### **Achievements And Performance**

It has been a very busy but also a very rewarding year with fundraising at the heart of our efforts to raise enough funds to repair the roof and install new windows and fans to provide ventilation in the summer and warmth in the winter. I am pleased to announce that as I write this, we are just over £10,000 short of the required £130,000 to carry out the above repairs and make our wonderful premises secure and watertight. This I feel has been an absolutely wonderful achievement by all the community and I feel so proud of everyone who has given up their time and money in order to get to this point.

We have continued to establish Youth forums for children from 8-18 years old to tackle everyday issues and allow children to address any questions that they have about Islam and how it affects their daily lives. This project is also ongoing and was started last summer as it was felt that our children needed a platform to air their queries and concerns and discuss matters which they perhaps otherwise would not broach at home such as online bullying and eating disorders.

Ladies classes are being provided to allow our mothers and sisters to congregate in a safe environment and discuss Islam and better educate themselves. We hope that such classes will also help to alleviate the big problem of Isolation and depression that many Muslims especially women feel living in a small community.

Funeral Service - One of our key objectives was to be totally independent and be able to carry out the ghusl of the deceased in our own community rather than having to travel many miles to do this and rely on the permission and understanding of others. We will be looking at completing this project once our new community centre has been up and running for a few years.

Interfaith Forum - we have built on our extremely successful inter-faith Project where members of the non-Muslim community are welcomed into the Mosque to allow them to sit with us and see Islam being practised in front of their eyes rather than letting the media drive an anti-Islamic narrative. We have made many new friends and we provide a platform for them discuss new and interesting subjects.

Interpreting/Signposting - We have been providing an interpretation and signposting service from the mosque as quite a few members of our community do not have English as their first language and we will use signposting to point members to the varied services available to help make their daily lives more fulfilling.

## The Muslim Welfare Association Of Chesterfield And North Derbyshire

Over the past year we have been extremely active in providing a foodbank initiative for vulnerable members of not only the local Muslim community but also the wider population . We have an open-door policy where families who are struggling to make ends meet are encouraged to come into our premises and help themselves to basic necessities. We have set up a fund where members can provide financial assistance to the most vulnerable in Chesterfield & North Derbyshire.

Finally we have been at the forefront in welcoming Refugee families from Syria who have suffered horrifically both physically and mentally. We have worked with such families to help provide them with food, medical assistance, schooling and interpretation as and when required and the whole community has pitched in together to make these families ( who are dispersed throughout Derbyshire ) welcome.

### **FINANCIAL REVIEW**

#### **Reserves Policy**

The reserves policy is to build up reserves to sustain our activities.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The Charity is based at 10a Marsden Street, Chesterfield, Derbyshire, S40 1JY which is the principal address of the charity (Registered Charity No. 1117487).

#### **Induction and Training of Trustees**

A skills audit has been undertaken to discover those skills which are required by the trustee body. Efforts are made to recruit trustees who meet the skill requirement. The overall composition of the trustee body aims to be as representative of the community as is possible

#### **Risk Management Policy**

The trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the charity in the future.

#### **Independent Examiner**

Mothin Ali of My Leeds Accountant Ltd, has been appointed as the independent examiner for the year ending 31/3/22

Signed on behalf of the trustees:

F Saddique  
Chairman

Approved by the trustees on: 21/08/22

## **Independent Examiners Reports to The Trustees For The Year Ended 31 March 2022**

### **Independent Examiners Report to the Trustees**

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 6 to 14.

### **Respective Responsibilities Of Trustees And The Examiner**

The trustees (who are also the directors of the company for the purposes of company law) 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 (the 2011 Act) and that an independent examination is needed.

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

☑ examine the accounts under section 145 of the 2011 Act.

☑ follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, as amended); and state whether 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 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 other than that disclosed below:

1 Which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with section 130 of the Act; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Act; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Concerns encountered during the course of the independent examination were: -

Records and evidence were incomplete with respect to income received relating to donations and fundraising.

Mothin Ali FCCA  
My Leeds Accountant Ltd  
Leeds  
LS8 2TB

**Statement Of Financial Activities  
Year Ended 31 March 2022**

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
<b>Incoming resources (Note 3)</b>					
Donations	104,353	-	-	104,353	26,341
Grants Receivable	19,071			19,071	2,911
Other Income	16,995	-	-	16,995	16,059
<b>Other incoming resources</b>	-	-	-	-	-
<b><i>Total incoming resources</i></b>	140,419		-	140,419	140,419
<b>Resources expended (Note 4)</b>					
<b>Costs of Generating Funds</b>	71,437		-	71,437	88,464
		-	-		
<b><i>Total resources expended</i></b>	71,437	-	-	71,437	71,437
<b><i>Net incoming/(outgoing) resources before transfers</i></b>	68,982	-	-	68,982	- 43,153
<b>Gross transfers between funds</b>	-	-	-	-	-
<b><i>Net incoming/(outgoing) resources before other recognised gains/(losses)</i></b>	68,982	-	-	68,982	- 43,153
<b><i>Net movement in funds</i></b>	68,982	-	-	68,982	- 43,153
<b>Total funds brought forward</b>	224,488	-	-	224,488	267,642
<b><i>Total funds carried forward</i></b>	293,470	-	-	293,470	224,489

Balance Sheet As At 31 March 2022

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>					
Tangible assets (Note 9)	271,775	-	-	271,775	277,437
<b>Total fixed assets</b>	271,775	-	-	271,775	277,437
<b>Current assets</b>					
Cash at bank and in hand	64,814	-	-	64,814	12,171
<b>Total current assets</b>	64,814	-	-	64,814	12,171
<b>Net current assets/(liabilities)</b>	64,814	-	-	64,814	12,171
<b>Total assets less current liabilities</b>	336,589	-	-	336,589	289,608
<b>Creditors: amounts falling due after one year (Note 12)</b>	43,119	-	-	43,119	65,119
<b>Net assets</b>	293,470	-	-	293,470	224,489
<b>Funds of the Charity</b>					
Unrestricted funds	293,470			293,470	224,488
Restricted income funds (Note 13)		-		-	
<b>Total funds</b>	293,470	-	-	293,470	224,488

## The Muslim Welfare Association Of Chesterfield And North Derbyshire

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

.....  
Date

The notes on pages 9 to 13 form part of these financial statements.

## Notes To The Financial Statements Year Ended 31 March 2022

### 1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### Charity information

The Muslim Welfare Association of Chesterfield and North Derbyshire is a registered charity. The charity's registered office is 10A Marsden Street, Chesterfield S40 1JY. At the end of the year there were five Trustees.

#### 1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in Sterling which is the functional currency of the charity. Monetary amounts in these financial statements to the nearest £.

The accounts have been prepared on historical cost convention apart from freehold property that is carried at market value. The principal accounting policies adopted are set out below.

These are the accounts for the year ended 31 March 2021 are prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 January 2015.

#### 1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

### **1.3 Charitable Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for defined purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

### **1.4 Incoming resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Gifts in kind have been included at market

## **Notes To The Financial Statements Year Ended 31 March 2022**

value of gifts received and in assets acquired. No amounts are included in the financial statements for services donated by volunteers.

### **1.5 Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources. Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in the support of the charitable activities.

### **1.6 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### **1.8 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **1.9 Financial instruments**

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity’s contractual obligations expire or are discharged or cancelled.

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.11 Taxation**

The charity is exempt from tax on income and gains falling with section 505 of the Taxes Act 1988 or

**Notes To The Financial Statements**

**Year Ended 31 March 2022**

section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**1.12 Depreciation**

Individual fixed assets costing £1000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line balance basis as follows: -

<b>Asset category</b>	<b>Annual rate</b>
Equipment	- 4 Years straight line
Land and Properties	50 Years Straight Line

**2 Critical accounting estimates and judgements**

In the application of the charity’s accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimated and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

**Note 3**

**Analysis of incoming resources**

		<b>This year</b>	<b>Last year</b>
	<b>Analysis</b>	<b>£</b>	<b>£</b>
<b>Voluntary income</b>	Donations	104,353	26,341
	Grants	19,071	2,911
	Other Income	16,995	16,059
	<b>Total</b>	<b>140,419</b>	<b>45,310</b>

**Notes To The Financial Statements**

**Year Ended 31 March 2022**

**Note 4 Analysis of resources expended**

	<b>Analysis</b>	<b>This year £</b>	<b>Last year £</b>
<b>Costs of generating voluntary income</b>	Protective clothing	-	400
	Rates	287	-
	Light and heat	7,209	8,780
	Water rates	698	457
	Repairs and maintenance	49,399	68,376
	Cleaning	2,255	130
	Computer software, consumables and maintenance	1,129	70
	Insurance	1,659	1,595
	Postage	-	14
	Stationery	392	12
	Telecommunications and data costs	354	345
	Accountancy fees	400	450
	Professional fees	1,300	1,442
	Bank charges	25	-
	Charitable donations	-	210
	Other office costs	-	51
	Depreciation of freehold land and property	5,662	5,662
	Entertaining	667	470
	Sundry expenses	1	-
	<b>Total</b>	<b>71,437</b>	<b>88,464</b>

**Notes To The Financial Statements**  
**Year Ended 31 March 2022**

**Note 5 Tangible fixed assets**

**5.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	283,099	-	-	-	-	283,099
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	283,099	-	-	-	-	283,099

**5.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					

Balance brought forward	-	-	-	5,662	-	5,662
Depreciation charge for year	5,662	-	-	-	-	5,662
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	5,662	-	-	5,662	-	11,324

**5.3 Net book value**

Brought forward	283,099	-	-	-	-	277,437
Carried forward	277,437	-	-	-	-	271,775

**Notes To The Financial Statements**  
**Year Ended 31 March 2022**

**Note 6 Creditors and accruals**

6.1 Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Ummah Welfare Trust	5,000	15,000	-	-
Qurban Ali	15,000	25,000	-	-
Sherko Ismal	10,039	10,039	-	-
Funeral Deposits	13,080	13,080	-	-
Omar Hammadi	-	2,000	-	-
<b>Total</b>	<b>43,119</b>	<b>65,119</b>	<b>-</b>	<b>-</b>

**THE MUSLIM WELFARE ASSOCIATION OF CHESTERFIELD AND NORTH DERBYSHIRE**

England & Wales - Charity number 1117487

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# Accounts

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بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

Chesterfield  
&  
North Derbyshire

It has been a very busy but also a very rewarding year which culminated with the acquisition of our own community centre in the heart of the Chesterfield town centre. This has been a journey which we started in December 2009 but we have finally arrived at our goal.

This past year the community has come together with one purpose and that was to purchase our own premises. We have been fundraising non stop and it is wonderful to see all the age groups of the community coming together to raise funds for the purchase which we eventually did do on the 7th February 2020.



A place which is large enough to provide and cater for all the brothers and indeed sisters to carry out their prayers. This was impossible to accommodate in a small portacabin where we survived for so long



We have established Youth forums for children from 8-18 years old to tackle everyday issues and allow children to address any questions that they have about Islam and how it affects their daily lives. This project is also ongoing and was started last summer as it was felt that our children needed a platform to air their queries and concerns and discuss matters which they perhaps otherwise would not broach at home such as online bullying and eating disorders.

Ladies classes are being provided to allow our mothers and sisters to congregate in a safe environment and discuss Islam and better educate themselves. We hope that such classes will also help to alleviate the big problem of Isolation and depression that many muslims especially women feel living in a small community.

Funeral Service - One of our key objectives was to be totally independent and be able to carry out the ghusl of the deceased in our own community rather than having to travel many miles to do this and rely on the permission and understanding of others. We will be looking at completing this project once our new community centre has been up and running for a few years.

Interfaith Forum - we have built on our extremely successful inter-faith Project where members of the non muslim community are welcomed into the Mosque to allow them to sit with us and see Islam being practised in front of their eyes rather than letting the media drive an anti-Islamic narrative. We have made many new friends and we provide a platform for them discuss new and interesting subjects.

Interpreting/Signposting - We have been providing an interpretation and signposting service from the mosque as quite a few members of our community do not have English as their first language and we will use signposting to point members to the varied services available to help make their daily lives more fulfilling.

Over the past year we have been extremely active in providing a foodbank initiative for vulnerable members of not only the local muslim community but also the wider population . We have an open door policy where families who are struggling to make ends meet are encouraged to come into our premises and help themselves to basic necessities. We have also been liaising with third parties such as Ashgate Hospice to provide self isolation food parcels for the most vulnerable and our army of volunteers have been helping to deliver these much needed parcels of hope during the CoronaVirus Pandemic.

We have set up a fund where members can provide financial assistance to the most vulnerable in Chesterfield & North Derbyshire.

Finally we have been at the forefront in welcoming Refugee families from Syria who have suffered horrifically both physically and mentally. We have worked with such families to help provide them with food, medical assistance, schooling and interpretation as and when required and the whole community has pitched in together to make these families ( who are dispersed throughout Derbyshire ) welcome.

Farooq Saddique

Chairman - The Muslim Welfare Association of Chesterfield & North Derbyshire

**THE MUSLIM WELFARE ASSOCIATION OF CHESTERFIELD  
AND NORTH DERBYSHIRE**

**FINANCIAL STATEMENTS  
FOR  
31 March 2021**

**Charity Number 1117487**

**For the year ended 31 May 2021**

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**Members Of The Board And Professional Advisers**

**The Board of Trustees**

The Muslim Welfare Association Of Chesterfield And North Derbyshire

Farooq Saddique - Chairman  
Mahroof Saddique - Treasurer  
Zafar Iqbal - Secretary  
Stephen Price - Trustee  
Omar Hammadi - Trustee

**Registered Office**

10A Marsden Street  
Chesterfield  
S40 1JY

**Independent Examiner**

Mothin Ali  
My Leeds Accountant Ltd  
Leeds  
LS8 2TB

**Trustees Annual Report - Year Ended 31 March 2021**

The trustees have the pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2021

**Objectives And Activities**

The objectives of the charity are to support CIF work and the running of a luncheon club for the benefit of the Muslim community of Chesterfield and North East Derbyshire. The charity also supports the interests of Muslim women within the designated area.

### **Summary of The Main Activities Undertaken For The Public Benefit In Relation To These Objects**

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our trustees meetings and ensure that this is the driving force behind our activities

### **Achievements And Performance**

Following the acquisition of our own community centre in February 2020 we have spent much of this year bringing the centre into a suitable condition to suit the needs of the community. We have carried out significant refurbishment of the building in order to provide adequate prayer facilities for both brothers and sisters within the community.

The Youth forums for children from 8-18 years old we established to tackle everyday issues and allow children to address any questions that they have about Islam and how it affects their daily lives continues to thrive. This project is started in the summer of 2019 as it was felt that our children needed a platform to air their queries and concerns and discuss matters which they perhaps otherwise would not broach at home such as online bullying and eating disorders.

We initiated classes for female members of the community in 2019 and these are being provided to allow our mothers and sisters to congregate in a safe environment and discuss Islam and better educate themselves. We hope that such classes will also help to alleviate the big problem of Isolation and depression that many Muslims especially women feel living in a small community.

Funeral Service - The acquisition of the community centre has allowed us to set our funeral service up, providing ghusul of the deceased rather than travelling outside of the town.

Interfaith Forum - we have built on our extremely successful inter-faith Project where members of the non-Muslim community are welcomed into the Mosque to allow them to sit with us and see Islam being practised in front of their eyes rather than letting the media drive an anti-Islamic narrative. We have made many new friends and we provide a platform for them discuss new and interesting subjects.

Interpreting/Signposting - We have been providing an interpretation and signposting service from the mosque as quite a few members of our community do not have English as their first language, and we will use signposting to point members to the varied services available to help make their daily lives more fulfilling.

Over the past year we have been extremely active in providing a foodbank initiative for vulnerable members of not only the local Muslim community but also the wider population.

We have an open-door policy where families who are struggling to make ends meet are encouraged to come into our premises and help themselves to basic necessities. We have also been liaising with third parties such as Ashgate Hospice to provide self-isolation food parcels for the most vulnerable and our army of volunteers have been helping to deliver these much-needed parcels of hope during the Coronavirus Pandemic. We have set up a fund where members can provide financial assistance to the most vulnerable in Chesterfield & North Derbyshire.

Finally, we have been at the forefront in welcoming Refugee families from Syria who have suffered horrifically both physically and mentally. We have worked with such families to help provide them with food, medical assistance, schooling and interpretation as and when required and the whole community has pitched in together to make these families (who are dispersed throughout Derbyshire) welcome.

## **FINANCIAL REVIEW**

### **Reserves Policy**

The reserves policy is to build up reserves to sustain our activities.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The Charity is based at 10a Marsden Street, Chesterfield, Derbyshire, S40 1JY which is the principal address of the charity (Registered Charity No. 1117487).

### **Induction and Training of Trustees**

A skills audit has been undertaken to discover those skills which are required by the trustee body. Efforts are made to recruit trustees who meet the skill requirement. The overall composition of the trustee body aims to be as representative of the community as is possible

### **Risk Management Policy**

The trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the charity in the future.

### **Independent Examiner**

Mothin Ali of My Leeds Accountant Ltd, has been appointed as the independent examiner for the year ending 31/3/21

Signed on behalf of the trustees:

F Saddique

Chairman

Approved by the trustees on: 12/08/21

## **Independent Examiners Reports To The Trustees For The Year Ended 31 March 2021**

### **Independent Examiners Report to the Trustees**

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 6 to 14.

### **Respective Responsibilities Of Trustees And The Examiner**

The trustees (who are also the directors of the company for the purposes of company law) 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 (the 2011 Act) and that an independent examination is needed.

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

- examine the accounts under section 145 of the 2011 Act.
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, as amended); and 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 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 other than that disclosed below:

1 Which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with section 130 of the Act; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Act; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Concerns encountered during the course of the independent examination were:-

Records and evidence were incomplete with respect to income received relating to donations and fundraising.

Mothin Ali FCCA  
My Leeds Accountant Ltd  
Leeds  
LS8 2TB

**Statement Of Financial Activities  
Year Ended 31 March 2021**

	<b>Unrestrict ed funds</b>	<b>Restrict ed income funds</b>	<b>Endowm ent funds</b>	<b>Total this year</b>	<b>Total last year</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming resources (Note 3)</b>					
Donations	26,3 41	-	-	26,3 41	261,2 07
Grants Receivable	2,9 11			2,9 11	11,8 21
Other Income	16,0 59	-	-	16,0 59	1,1 95
<b>Other incoming resources</b>	-	-	-	-	-
<b>Total incoming resources</b>	45,3 10	-	-	45,3 10	274,2 23
<b>Resources expended (Note 4)</b>					
<b>Costs of Generating Funds</b>	88,4 64		-	88,4 64	
		-	-	-	6,5 89
<b>Total resources expended</b>	88,4 64	-	-	88,4 64	6,5 89
<b>Net incoming/(outgoing) resources before transfers</b>	-			-	267,6 34
<b>Gross transfers between funds</b>	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>	-			-	267,6 34
<b>Net movement in funds</b>	-			-	267,6 34
<b>Total funds brought forward</b>	267,6 42	-	-	267,6 42	8
<b>Total funds carried forward</b>	224,4 89	-	-	224,4 89	267,6 42

**Balance Sheet As At 31 March 2021**

	Unrestricted funds £ F01	Restrict ed income funds £ F02	Endowm ent funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>					
<b>Tangible assets (Note 9)</b>	277,437	-	-	277,437	283,099
<b>Total fixed assets</b>	277,437	-	-	277,437	283,099
<b>Current assets</b>					
<b>Cash at bank and in hand</b>	12,171	-	-	12,171	62,662
<b>Total current assets</b>	12,171	-	-	12,171	62,662
<b>Net current assets/ (liabilities)</b>	12,171	-	-	12,171	62,662
<b>Total assets less current liabilities</b>	289,608	-	-	289,608	345,761
<b>Creditors: amounts falling due after one year (Note 12)</b>	65,119	-	-	65,119	78,119
<b>Net assets</b>	224,489	-	-	224,489	267,642
<b>Funds of the Charity</b>					
<b>Unrestricted funds</b>	224,489			224,489	8,959
<b>Restricted income funds (Note 13)</b>		-		-	258,683
<b>Total funds</b>	224,489	-	-	224,489	267,642

			9	
--	--	--	---	--

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

.....  
Date

The notes on pages 9 to 13 form part of these financial statements.

**Notes To The Financial Statements  
Year Ended 31 March 2021**

**1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**Charity information**

The Muslim Welfare Association of Chesterfield and North Derbyshire is a registered charity. The charity's registered office is 10A Marsden Street, Chesterfield S40 1JY. At the end of the year there were five Trustees.

**1.1 Accounting convention**

These accounts have been prepared in accordance with FRS 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in Sterling which is the functional currency of the charity. Monetary amounts in these financial statements to the nearest £.

The accounts have been prepared on historical cost convention apart from freehold property that is carried at market value. The principal accounting policies adopted are set out below.

These are the accounts for the year ended 31 March 2021 are prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 January 2015.

**1.2 Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

### **1.3 Charitable Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for defined purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

### **1.4 Incoming resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Gifts in kind have been included at market

## **Notes To The Financial Statements Year Ended 31 March 2021**

value of gifts received and in assets acquired. No amounts are included in the financial statements for services donated by volunteers.

### **1.5 Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources. Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in the support of the charitable activities.

### **1.6 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### **1.8 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be

measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **1.9 Financial instruments**

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### **1.11 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or

## **Notes To The Financial Statements Year Ended 31 March 2021**

section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### **1.12 Depreciation**

Individual fixed assets costing £1000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line balance basis as follows: -

<b>Asset category</b>	<b>Annual rate</b>
Equipment	- 4 Years straight line
Land and Properties	50 Years Straight Line

## **2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimated and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

### **Note 3 resources**

#### **Analysis of incoming**

<b>Analysis</b>	<b>This year £</b>	<b>Last year £</b>
-----------------	------------------------	------------------------

**Voluntary income**

Donations	26,3 41	261,2 07
Grants	2,9 11	11,8 21
Other Income	16,0 59	1,1 95
<b>Total</b>	45,3 10	274,2 23

**Notes To The Financial Statements  
Year Ended 31 March 2021**

**Note 4 Analysis of resources expended**

	<b>Analysis</b>	<b>This year £</b>	<b>Last year £</b>
<b>Costs of generating voluntary income</b>	Room Hire		1 79
	Stationary & Equipment	63	7 08
	Telephone & Internet	4 15	7 67
	Professional fees	1,8 92	2,7 74
	Insurance	1,5 95	1,5 91
	Donation	2 10	40
	Events	4 70	2 37
	Sundry		1 88
	Bank Charges		1

		05
Cleaning	1 30	
Heat and Light	8,7 80	
Postage	14	
PPE	4 00	
Water	4 57	
Repairs	68,3 76	
Depreciation	5,6 62	
<b>Total</b>	88,4 64	6,5 89

**Notes To The Financial Statements  
Year Ended 31 March 2021**

**Note 5 Tangible fixed assets**

**5.1 Cost or valuation**

<b>Freehold land &amp; buildings</b>	<b>Other land &amp; buildings</b>	<b>Plant, machinery and motor</b>	<b>Fixtures, fittings and</b>	<b>Payments on account and</b>	<b>Total</b>
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	<b>ngs</b>		<b>vehicle s</b>	<b>equipm ent</b>	<b>assets under construc tion</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance brought forward	283,099	-	-	-	-	283,099
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	283,099	-	-	-	-	283,099

### 5.2 Accumulated depreciation and impairment provisions

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					

Balance brought forward	-	-	-	506	-	506
Depreciation charge for year	5,662	-	-	-	-	5,662
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	5,662	-	-	506	-	6,168

### 9.3 Net book value

Brought forward	283,099	-	-	506	-	282,593
Carried forward	277,437	-	-	506	-	276,931

**THE MUSLIM WELFARE ASSOCIATION OF CHESTERFIELD  
AND NORTH DERBYSHIRE**

**FINANCIAL STATEMENTS  
FOR  
31 March 2021**

**Charity Number 1117487**

**For the year ended 31 May 2021**

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Trustees' annual report	<b>2-4</b>
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Statement of financial activities	<b>6</b>
Balance sheet	<b>7</b>
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**Members Of The Board And Professional Advisers**

**The Board of Trustees**

The Muslim Welfare Association Of Chesterfield And North Derbyshire

Farooq Saddique - Chairman  
Mahroof Saddique - Treasurer  
Zafar Iqbal - Secretary  
Stephen Price - Trustee  
Omar Hammadi - Trustee

**Registered Office**

10A Marsden Street  
Chesterfield  
S40 1JY

**Independent Examiner**

Mothin Ali  
My Leeds Accountant Ltd  
Leeds  
LS8 2TB

**Trustees Annual Report - Year Ended 31 March 2021**

The trustees have the pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2021

**Objectives And Activities**

The objectives of the charity are to support CIF work and the running of a luncheon club for the benefit of the Muslim community of Chesterfield and North East Derbyshire. The charity also supports the interests of Muslim women within the designated area.

### **Summary of The Main Activities Undertaken For The Public Benefit In Relation To These Objects**

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our trustees meetings and ensure that this is the driving force behind our activities

### **Achievements And Performance**

Following the acquisition of our own community centre in February 2020 we have spent much of this year bringing the centre into a suitable condition to suit the needs of the community. We have carried out significant refurbishment of the building in order to provide adequate prayer facilities for both brothers and sisters within the community.

The Youth forums for children from 8-18 years old we established to tackle everyday issues and allow children to address any questions that they have about Islam and how it affects their daily lives continues to thrive. This project is started in the summer of 2019 as it was felt that our children needed a platform to air their queries and concerns and discuss matters which they perhaps otherwise would not broach at home such as online bullying and eating disorders.

We initiated classes for female members of the community in 2019 and these are being provided to allow our mothers and sisters to congregate in a safe environment and discuss Islam and better educate themselves. We hope that such classes will also help to alleviate the big problem of Isolation and depression that many Muslims especially women feel living in a small community.

Funeral Service - The acquisition of the community centre has allowed us to set our funeral service up, providing ghusul of the deceased rather than travelling outside of the town.

Interfaith Forum - we have built on our extremely successful inter-faith Project where members of the non-Muslim community are welcomed into the Mosque to allow them to sit with us and see Islam being practised in front of their eyes rather than letting the media drive an anti-Islamic narrative. We have made many new friends and we provide a platform for them discuss new and interesting subjects.

Interpreting/Signposting - We have been providing an interpretation and signposting service from the mosque as quite a few members of our community do not have English as their first language, and we will use signposting to point members to the varied services available to help make their daily lives more fulfilling.

Over the past year we have been extremely active in providing a foodbank initiative for vulnerable members of not only the local Muslim community but also the wider population.

We have an open-door policy where families who are struggling to make ends meet are encouraged to come into our premises and help themselves to basic necessities. We have also been liaising with third parties such as Ashgate Hospice to provide self-isolation food parcels for the most vulnerable and our army of volunteers have been helping to deliver these much-needed parcels of hope during the Coronavirus Pandemic. We have set up a fund where members can provide financial assistance to the most vulnerable in Chesterfield & North Derbyshire.

Finally, we have been at the forefront in welcoming Refugee families from Syria who have suffered horrifically both physically and mentally. We have worked with such families to help provide them with food, medical assistance, schooling and interpretation as and when required and the whole community has pitched in together to make these families (who are dispersed throughout Derbyshire) welcome.

## **FINANCIAL REVIEW**

### **Reserves Policy**

The reserves policy is to build up reserves to sustain our activities.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The Charity is based at 10a Marsden Street, Chesterfield, Derbyshire, S40 1JY which is the principal address of the charity (Registered Charity No. 1117487).

### **Induction and Training of Trustees**

A skills audit has been undertaken to discover those skills which are required by the trustee body. Efforts are made to recruit trustees who meet the skill requirement. The overall composition of the trustee body aims to be as representative of the community as is possible

### **Risk Management Policy**

The trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the charity in the future.

### **Independent Examiner**

Mothin Ali of My Leeds Accountant Ltd, has been appointed as the independent examiner for the year ending 31/3/21

Signed on behalf of the trustees:

F Saddique

Chairman

Approved by the trustees on: 12/08/21

## **Independent Examiners Reports To The Trustees For The Year Ended 31 March 2021**

### **Independent Examiners Report to the Trustees**

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 6 to 14.

### **Respective Responsibilities Of Trustees And The Examiner**

The trustees (who are also the directors of the company for the purposes of company law) 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 (the 2011 Act) and that an independent examination is needed.

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

- examine the accounts under section 145 of the 2011 Act.
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, as amended); and 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 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 other than that disclosed below:

1 Which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with section 130 of the Act; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Act; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Concerns encountered during the course of the independent examination were:-

Records and evidence were incomplete with respect to income received relating to donations and fundraising.

Mothin Ali FCCA  
My Leeds Accountant Ltd  
Leeds  
LS8 2TB

**Statement Of Financial Activities  
Year Ended 31 March 2021**

	<b>Unrestrict ed funds</b>	<b>Restrict ed income funds</b>	<b>Endowm ent funds</b>	<b>Total this year</b>	<b>Total last year</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming resources (Note 3)</b>					
Donations	26,3 41	-	-	26,3 41	261,2 07
Grants Receivable	2,9 11			2,9 11	11,8 21
Other Income	16,0 59	-	-	16,0 59	1,1 95
<b>Other incoming resources</b>	-	-	-	-	-
<b>Total incoming resources</b>	45,3 10	-	-	45,3 10	274,2 23
<b>Resources expended (Note 4)</b>					
<b>Costs of Generating Funds</b>	88,4 64		-	88,4 64	
		-	-	-	6,5 89
<b>Total resources expended</b>	88,4 64	-	-	88,4 64	6,5 89
<b>Net incoming/(outgoing) resources before transfers</b>	-			-	267,6 34
<b>Gross transfers between funds</b>	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>	-			-	267,6 34
<b>Net movement in funds</b>	-			-	267,6 34
<b>Total funds brought forward</b>	267,6 42	-	-	267,6 42	8
<b>Total funds carried forward</b>	224,4 89	-	-	224,4 89	267,6 42

**Balance Sheet As At 31 March 2021**

	Unrestricted funds £ F01	Restrict ed income funds £ F02	Endowm ent funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>					
<b>Tangible assets (Note 9)</b>	277,437	-	-	277,437	283,099
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<b>Unrestricted funds</b>	224,489			224,489	8,959
<b>Restricted income funds (Note 13)</b>		-		-	258,683
<b>Total funds</b>	224,489	-	-	224,489	267,642

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For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

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- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

.....  
Date

The notes on pages 9 to 13 form part of these financial statements.

**Notes To The Financial Statements  
Year Ended 31 March 2021**

**1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**Charity information**

The Muslim Welfare Association of Chesterfield and North Derbyshire is a registered charity. The charity's registered office is 10A Marsden Street, Chesterfield S40 1JY. At the end of the year there were five Trustees.

**1.1 Accounting convention**

These accounts have been prepared in accordance with FRS 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in Sterling which is the functional currency of the charity. Monetary amounts in these financial statements to the nearest £.

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These are the accounts for the year ended 31 March 2021 are prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 January 2015.

**1.2 Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

### **1.3 Charitable Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for defined purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

### **1.4 Incoming resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Gifts in kind have been included at market

## **Notes To The Financial Statements Year Ended 31 March 2021**

value of gifts received and in assets acquired. No amounts are included in the financial statements for services donated by volunteers.

### **1.5 Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources. Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in the support of the charitable activities.

### **1.6 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### **1.8 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be

measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **1.9 Financial instruments**

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### **1.11 Taxation**

The charity is exempt from tax on income and gains falling with section 505 of the Taxes Act 1988 or

## **Notes To The Financial Statements Year Ended 31 March 2021**

section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### **1.12 Depreciation**

Individual fixed assets costing £1000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line balance basis as follows: -

<b>Asset category</b>	<b>Annual rate</b>
Equipment	- 4 Years straight line
Land and Properties	50 Years Straight Line

## **2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimated and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

### **Note 3 resources**

#### **Analysis of incoming**

<b>Analysis</b>	<b>This year £</b>	<b>Last year £</b>
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**Voluntary income**

Donations	26,3 41	261,2 07
Grants	2,9 11	11,8 21
Other Income	16,0 59	1,1 95
<b>Total</b>	45,3 10	274,2 23

**Notes To The Financial Statements  
Year Ended 31 March 2021**

**Note 4 Analysis of resources expended**

	<b>Analysis</b>	<b>This year £</b>	<b>Last year £</b>
<b>Costs of generating voluntary income</b>	Room Hire		1 79
	Stationary & Equipment	63	7 08
	Telephone & Internet	4 15	7 67
	Professional fees	1,8 92	2,7 74
	Insurance	1,5 95	1,5 91
	Donation	2 10	40
	Events	4 70	2 37
	Sundry		1 88
	Bank Charges		1

		05
Cleaning	1 30	
Heat and Light	8,7 80	
Postage	14	
PPE	4 00	
Water	4 57	
Repairs	68,3 76	
Depreciation	5,6 62	
<b>Total</b>	88,4 64	6,5 89

**Notes To The Financial Statements  
Year Ended 31 March 2021**

**Note 5 Tangible fixed assets**

**5.1 Cost or valuation**

<b>Freehold land &amp; buildings</b>	<b>Other land &amp; buildings</b>	<b>Plant, machinery and motor</b>	<b>Fixtures, fittings and</b>	<b>Payments on account and</b>	<b>Total</b>

	<b>ngs</b>		<b>vehicle</b>	<b>equipm</b>	<b>assets</b>	
	<b>£</b>	<b>£</b>	<b>s</b>	<b>ent</b>	<b>under</b>	<b>£</b>
			<b>£</b>	<b>£</b>	<b>construc</b>	
					<b>tion</b>	
					<b>£</b>	<b>£</b>
Balance brought forward	283,099	-	-	-	-	283,099
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	283,099	-	-	-	-	283,099

### 5.2 Accumulated depreciation and impairment provisions

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					

Balance brought forward	-	-	-	506	-	506
Depreciation charge for year	5,662	-	-	-	-	5,662
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	5,662	-	-	506	-	6,168

### 9.3 Net book value

Brought forward	283,099	-	-	506	-	282,593
Carried forward	277,437	-	-	506	-	276,931