

CRESCENT LEARNING CENTRE (MAKKI MASJID TRUST)

England & Wales · Charity number 1129470

Details

Status Registered

Legal form Other

Registered 2009-05-07

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

Contact

Address 18 Victoria Crescent
Burton-On-Trent
DE14 2QA

Phone 07961736314

Email MAKKIMASJIDMADRESSA@GMAIL.COM

Website www.makkimasjidburton.org.uk

Activities

Objects: "TO PROMOTE ANY CHARITABLE PURPOSE FOR THE BENEFIT OF PERSONS FROM ETHNICMINORITIES RESIDENT IN BURTON UPON TRENT AND SURROUNDING AREAS, INPARTICULAR BY THE RELIEF OF POVERTY, PROMOTION OF HEALTH, PROVISION ANDADVANCEMENT OF EDUCATION AND THE PROVISION OF FACILITIES FOR RECREATIONAND OTHER LEISURE- TIME OCCUPATION IN THE INTEREST OF SOCIAL WELFARE WITHTHE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID PERSONS."

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Classification

- **How:** Provides Services
- **What:** Education/training, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** BURTON UPON TRENT
- Staffordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£486,444	£377,110	-	-
2024-03-31	£775,570	£455,744	£1,296,584	2
2023-03-31	£402,021	£269,126	-	-
2022-03-31	£426,513	£110,289	-	-
2021-03-31	£127,516	£91,114	-	-

Trustees

Name	Role	Appointed
Jamil Ahmed		2020-06-01
MAHMOOD GHODAWALA		
Muhammad Sayed		2024-01-19
RASHID ABOOJEE		

CRESCENT LEARNING CENTRE (MAKKI MASJID TRUST)

England & Wales - Charity number 1129470

Accounts

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025
FOR
CRESCENT LEARNING CENTRE (MAKKI MASJID)**

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

CRESCENT LEARNING CENTRE (MAKKI MASJID)

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FOR THE YEAR ENDED 31ST MARCH 2025**

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CRESCENT LEARNING CENTRE (MAKKI MASJID)

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the trust, as set out in its governing document are:

"To promote any charitable purpose for the benefit of persons from ethnic minorities resident in Burton Upon Trent and surrounding areas, in particular by the relief of poverty, promotion of health, provision and advancement of education and the provision of facilities for recreation and other leisure-time occupation in the interest of social welfare with the object of improving the conditions of life of the said persons."

Our objectives are set to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Significant activities

During the year, the charity continued to operate Makki Masjid as a place of daily and Friday prayers. Regular congregational prayers took place throughout the year and attendance remained stable.

The charity continued to provide Madressa education for children and young people, including Quran reading, memorisation, and basic Islamic studies. Hifz classes continued to operate and remained well attended.

The mosque facilitated religious festivals and events including Ramadan activities, iftar arrangements, and Eid prayers.

The charity provided funeral and burial support services in accordance with Islamic principles, supporting bereaved families at times of need.

Nikkah services continued to be offered and were used by several couples during the year.

Community facilities, including the hall, remained available for community use. Where not required for charitable activities, facilities were hired out to generate income to support the charity's objectives.

Zakat collections were facilitated by the mosque. All Zakat funds collected were distributed for eligible charitable purposes in line with Islamic principles and were not used to fund the running costs of the mosque.

Public benefit

The trustees consider that the activities undertaken during the year provided clear public benefit. Benefits include access to worship, education for children and young people, support for families during significant life events, and provision of community facilities that are accessible to the wider local population.

ACHIEVEMENTS AND PERFORMANCE

The charity successfully maintained and expanded its religious, educational, and community services during the year. Significant fundraising activity enabled the charity to strengthen its financial position and invest in long term assets for the benefit of future generations. Educational provision remained consistent and community engagement remained strong.

CRESCENT LEARNING CENTRE (MAKKI MASJID)

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2025

FINANCIAL REVIEW

During the year ended 31 March 2025, the charity generated total income of £486,444 compared with £775,570 in the prior year. Income comprised donations and legacies of £468,837, charitable activity income of £8,386, and investment income of £9,221. Of the total income, £186,468 related to unrestricted funds and £299,976 related to restricted funds.

Total expenditure for the year amounted to £377,110 compared with £455,744 in the prior year. Expenditure included £285,476 of donations paid in respect of restricted activities and £84,627 relating to mosque and Madressa running costs.

The charity generated a net surplus of £109,334 for the year compared with £319,826 in the prior year. Unrestricted funds increased by £94,834 and restricted funds increased by £14,500.

At 31 March 2025, total funds stood at £1,405,918, comprising unrestricted funds of £1,330,038 and restricted funds of £75,880. Cash balances at the year end amounted to £233,729.

Although reported as unrestricted, the trustees note that the majority of unrestricted funds are not readily available for general use. A significant proportion of these funds is invested in properties owned by the mosque and held within designated property funds. These funds have been set aside by the trustees for long term charitable use and ongoing operational needs and are therefore not intended to be applied to day to day expenditure.

The trustees continue to monitor liquidity carefully and consider the level of free reserves to be appropriate in light of the charity's property holdings, ongoing commitments, and future plans.

FUTURE PLANS

The trustees intend to continue developing the charity's facilities and services. Key priorities include managing and repaying outstanding loans where possible, continuing property improvements, and expanding educational provision. The trustees also plan to maintain fundraising efforts to support ongoing activities and long term sustainability.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Crescent Learning Centre (Makki Masjid Trust) is a registered UK Charity and is governed by its constitution adopted on 18 December 2006 as amended by special resolution dated 11 April 2009.

It is an unincorporated charity and it was registered with Charity Commission of England and Wales on 7 May 2009 under charity number 1129470.

Appointment of new trustees

The trustees named above are permanent members of the general public who have invested their time, finances and efforts in establishing the Crescent Learning Centre in order to fulfil its aims and objectives and have served throughout the year.

Due to the permanent nature of their roles, no elections will be held to replace the Trustees. If a Trustee requires replacing, then that is a matter to be decided independently by the Trustees alone. The nature, reason and requirement for replacement (including the replacement process) would primarily be the concern and responsibility of the Trustees.

Organisational structure

The trustees may from time to time make such rules and regulations in their absolute discretion think fit for the management of the institution and may at any time vary such rules and regulations.

CRESCENT LEARNING CENTRE (MAKKI MASJID)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1129470

Principal address

18 Victoria Crescent
Burton-On-Trent
DE14 2QA

Trustees

Mr R Aboojee
Mr M Ghodawala
Mr J Ahmed
Mr M Sayed

Mr R Aboojee is a Principal of The Centre and head teacher of the Madressa and he receives a salary for his services.

Independent Examiner

Nazir Malida FCCA
Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

Approved by order of the board of trustees on 8th January 2026 and signed on its behalf by:

Mr R Aboojee - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CRESCENT LEARNING CENTRE (MAKKI MASJID)**

Independent examiner's report to the trustees of Crescent Learning Centre (Makki Masjid)

I report to the charity trustees on my examination of the accounts of Crescent Learning Centre (Makki Masjid) (the Trust) for the year ended 31st March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nazir Malida FCCA

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

8th January 2026

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	168,861	299,976	468,837	770,952
Charitable activities					
Mosque and madressa running	4	8,386	-	8,386	4,618
Investment income	3	9,221	-	9,221	-
Total		<u>186,468</u>	<u>299,976</u>	<u>486,444</u>	<u>775,570</u>
EXPENDITURE ON					
Raising funds	5	7,007	285,476	292,483	380,115
Charitable activities					
Mosque and madressa running	6	84,627	-	84,627	75,629
Total		<u>91,634</u>	<u>285,476</u>	<u>377,110</u>	<u>455,744</u>
NET INCOME		94,834	14,500	109,334	319,826
RECONCILIATION OF FUNDS					
Total funds brought forward		1,235,204	61,380	1,296,584	976,758
TOTAL FUNDS CARRIED FORWARD		<u>1,330,038</u>	<u>75,880</u>	<u>1,405,918</u>	<u>1,296,584</u>

The notes on page 0 form part of these financial statements

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**STATEMENT OF FINANCIAL POSITION
31ST MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
FIXED ASSETS					
Tangible assets	11	815,189	-	815,189	776,251
Investment property	12	358,286	-	358,286	358,286
		1,173,475	-	1,173,475	1,134,537
CURRENT ASSETS					
Debtors	13	-	-	-	15,206
Cash at bank		157,849	75,880	233,729	164,826
		157,849	75,880	233,729	180,032
CREDITORS					
Amounts falling due within one year	14	(1,286)	-	(1,286)	(2,985)
NET CURRENT ASSETS		156,563	75,880	232,443	177,047
TOTAL ASSETS LESS CURRENT LIABILITIES		1,330,038	75,880	1,405,918	1,311,584
CREDITORS					
Amounts falling due after more than one year	15	-	-	-	(15,000)
NET ASSETS		1,330,038	75,880	1,405,918	1,296,584
FUNDS	16				
Unrestricted funds				1,330,038	1,235,204
Restricted funds				75,880	61,380
TOTAL FUNDS				1,405,918	1,296,584

The financial statements were approved by the Board of Trustees and authorised for issue on 8th January 2026 and were signed on its behalf by:

Mr R Aboojee - Trustee

The notes on page 0 form part of these financial statements

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MARCH 2025**

	Notes	31/3/25 £	31/3/24 £
Cash flows from operating activities			
Cash generated from operations	1	<u>109,756</u>	<u>411,353</u>
Net cash provided by operating activities		<u>109,756</u>	<u>411,353</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(42,875)	(40,138)
Purchase of investment property		-	(358,286)
Interest received		<u>2,021</u>	<u>-</u>
Net cash used in investing activities		<u>(40,854)</u>	<u>(398,424)</u>
Change in cash and cash equivalents in the reporting period		68,902	12,929
Cash and cash equivalents at the beginning of the reporting period		<u>164,826</u>	<u>151,897</u>
Cash and cash equivalents at the end of the reporting period		<u>233,729</u>	<u>164,826</u>

The notes on page 0 form part of these financial statements

CRESCENT LEARNING CENTRE (MAKKI MASJID)

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MARCH 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/25 £	31/3/24 £
Net income for the reporting period (as per the Statement of Financial Activities)	109,334	319,826
Adjustments for:		
Depreciation charges	3,181	1,864
Loss on disposal of fixed assets	755	-
Interest received	(2,021)	-
Decrease in debtors	15,206	106,518
Decrease in creditors	<u>(16,699)</u>	<u>(16,855)</u>
Net cash provided by operations	<u>109,756</u>	<u>411,353</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	<u>164,826</u>	<u>68,903</u>	<u>233,729</u>
	<u>164,826</u>	<u>68,903</u>	<u>233,729</u>
Total	<u>164,826</u>	<u>68,903</u>	<u>233,729</u>

The notes on page 0 form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

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

Plant and machinery	- 15% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 20% on reducing balance

MARKET VALUES OF LAND AND BUILDINGS

The charity's freehold land and buildings are used solely for charitable purposes. In the opinion of the trustees the market value of the land and buildings of the charity exceeds the amount shown on the balance sheet, but they do not consider the expense of a professional valuation to be justified.

INVESTMENT PROPERTY

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025**

2. DONATIONS AND LEGACIES

	31/3/25	31/3/24
	£	£
Donations received	468,837	654,820
Gift aid	<u>-</u>	<u>116,132</u>
	<u>468,837</u>	<u>770,952</u>

3. INVESTMENT INCOME

	31/3/25	31/3/24
	£	£
Rents received	7,200	-
Bank interest receivable	<u>2,021</u>	<u>-</u>
	<u>9,221</u>	<u>-</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31/3/25	31/3/24
	£	£
Madressa fees	8,386	<u>4,618</u>
Activity		
Mosque and madressa running		

5. RAISING FUNDS

RAISING DONATIONS AND LEGACIES

	31/3/25	31/3/24
	£	£
Donations paid	292,483	378,165
Fundraising fees	<u>-</u>	<u>1,950</u>
	<u>292,483</u>	<u>380,115</u>

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Mosque and madressa running	<u>80,544</u>	<u>4,083</u>	<u>84,627</u>

7. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Mosque and madressa running	<u>1,669</u>	<u>2,414</u>	<u>4,083</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

	31/3/25 £	31/3/24 £
Trustees' salaries	<u>12,000</u>	<u>13,000</u>

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

9. STAFF COSTS

	31/3/25 £	31/3/24 £
Wages and salaries	<u>29,525</u>	<u>26,313</u>
	<u>29,525</u>	<u>26,313</u>

The average monthly number of employees during the year was as follows:

	31/3/25	31/3/24
Madressa and mosque staff	<u>3</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

CRESCENT LEARNING CENTRE (MAKKI MASJID)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	127,674	643,278	770,952
Charitable activities			
Mosque and madressa running	<u>4,618</u>	-	<u>4,618</u>
Total	<u>132,292</u>	<u>643,278</u>	<u>775,570</u>
EXPENDITURE ON			
Raising funds	6,590	373,525	380,115
Charitable activities			
Mosque and madressa running	<u>75,629</u>	-	<u>75,629</u>
Total	<u>82,219</u>	<u>373,525</u>	<u>455,744</u>
NET INCOME	50,073	269,753	319,826
Transfers between funds	<u>269,706</u>	<u>(269,706)</u>	<u>-</u>
Net movement in funds	319,779	47	319,826
RECONCILIATION OF FUNDS			
Total funds brought forward	915,425	61,333	976,758
TOTAL FUNDS CARRIED FORWARD	<u><u>1,235,204</u></u>	<u><u>61,380</u></u>	<u><u>1,296,584</u></u>

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025**

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1st April 2024	771,608	824	21,272	1,180	794,884
Additions	32,835	-	10,040	-	42,875
Disposals	-	-	-	(1,180)	(1,180)
At 31st March 2025	<u>804,443</u>	<u>824</u>	<u>31,312</u>	-	<u>836,579</u>
DEPRECIATION					
At 1st April 2024	-	824	17,384	425	18,633
Charge for year	-	-	3,182	-	3,182
Eliminated on disposal	-	-	-	(425)	(425)
At 31st March 2025	-	<u>824</u>	<u>20,566</u>	-	<u>21,390</u>
NET BOOK VALUE					
At 31st March 2025	<u>804,443</u>	-	<u>10,746</u>	-	<u>815,189</u>
At 31st March 2024	<u>771,608</u>	-	<u>3,888</u>	<u>755</u>	<u>776,251</u>

12. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1st April 2024 and 31st March 2025	<u>358,286</u>
NET BOOK VALUE	
At 31st March 2025	<u>358,286</u>
At 31st March 2024	<u>358,286</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25	31/3/24
	£	£
Other debtors	<u>-</u>	<u>15,206</u>

CRESCENT LEARNING CENTRE (MAKKI MASJID)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25	31/3/24
	£	£
Taxation and social security	(1,834)	(1,313)
Other creditors	<u>3,120</u>	<u>4,298</u>
	<u>1,286</u>	<u>2,985</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/3/25	31/3/24
	£	£
Other creditors	<u>-</u>	<u>15,000</u>

16. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	1,235,204	94,834	(1,162,729)	167,309
Designated - Property fund	<u>-</u>	<u>-</u>	<u>1,162,729</u>	<u>1,162,729</u>
	1,235,204	94,834	-	1,330,038
Restricted funds				
Zakat	61,333	14,547	-	75,880
Other projects	<u>47</u>	<u>(47)</u>	<u>-</u>	<u>-</u>
	<u>61,380</u>	<u>14,500</u>	<u>-</u>	<u>75,880</u>
TOTAL FUNDS	<u>1,296,584</u>	<u>109,334</u>	<u>-</u>	<u>1,405,918</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	186,468	(91,634)	94,834
Restricted funds			
Zakat	131,874	(117,327)	14,547
Other projects	<u>168,102</u>	<u>(168,149)</u>	<u>(47)</u>
	<u>299,976</u>	<u>(285,476)</u>	<u>14,500</u>
TOTAL FUNDS	<u>486,444</u>	<u>(377,110)</u>	<u>109,334</u>

CRESCENT LEARNING CENTRE (MAKKI MASJID)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	915,425	50,073	269,706	1,235,204
Restricted funds				
Zakat	61,333	-	-	61,333
Renovation Project	-	14,340	(14,340)	-
Other projects	-	47	-	47
Investment Properties	-	<u>255,366</u>	<u>(255,366)</u>	-
	<u>61,333</u>	<u>269,753</u>	<u>(269,706)</u>	<u>61,380</u>
TOTAL FUNDS	<u>976,758</u>	<u>319,826</u>	<u>-</u>	<u>1,296,584</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	132,292	(82,219)	50,073
Restricted funds			
Zakat	145,591	(145,591)	-
Renovation Project	14,340	-	14,340
Other projects	227,981	(227,934)	47
Investment Properties	<u>255,366</u>	<u>-</u>	<u>255,366</u>
	<u>643,278</u>	<u>(373,525)</u>	<u>269,753</u>
TOTAL FUNDS	<u>775,570</u>	<u>(455,744)</u>	<u>319,826</u>

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025**

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23	Net	Transfers	At
	£	movement	between	31.3.25
		in funds	funds	£
		£	£	
Unrestricted funds				
General fund	915,425	144,907	(893,023)	167,309
Designated - Property fund	<u>-</u>	<u>-</u>	<u>1,162,729</u>	<u>1,162,729</u>
	915,425	144,907	269,706	1,330,038
Restricted funds				
Zakat	61,333	14,547	-	75,880
Renovation Project	-	14,340	(14,340)	-
Investment Properties	<u>-</u>	<u>255,366</u>	<u>(255,366)</u>	<u>-</u>
	<u>61,333</u>	<u>284,253</u>	<u>(269,706)</u>	<u>75,880</u>
TOTAL FUNDS	<u><u>976,758</u></u>	<u><u>429,160</u></u>	<u><u>-</u></u>	<u><u>1,405,918</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	318,760	(173,853)	144,907
Restricted funds			
Zakat	277,465	(262,918)	14,547
Renovation Project	14,340	-	14,340
Other projects	396,083	(396,083)	-
Investment Properties	<u>255,366</u>	<u>-</u>	<u>255,366</u>
	<u>943,254</u>	<u>(659,001)</u>	<u>284,253</u>
TOTAL FUNDS	<u><u>1,262,014</u></u>	<u><u>(832,854)</u></u>	<u><u>429,160</u></u>

CRESCENT LEARNING CENTRE (MAKKI MASJID)
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2025.

CRESCENT LEARNING CENTRE (MAKKI MASJID TRUST)

England & Wales - Charity number 1129470

Accounts

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024
FOR
CRESCENT LEARNING CENTRE (MAKKI MASJID)**

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

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CRESCENT LEARNING CENTRE (MAKKI MASJID)

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2024**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the trust, as set out in its governing document are:

"To promote any charitable purpose for the benefit of persons from ethnic minorities resident in Burton Upon Trent and surrounding areas, in particular by the relief of poverty, promotion of health, provision and advancement of education and the provision of facilities for recreation and other leisure-time occupation in the interest of social welfare with the object of improving the conditions of life of the said persons."

Our objectives are set to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

The principal activities of Crescent Learning Centre (Makki Masjid Trust) in the year under review were those of the registered charity and its principal object remain to provide after-school Islamic education for 7-16 years old in accordance with Sunni Muslim faith and to provide a facility where Muslims can worship.

The charity will provide a community centre for social activity with the younger generation in mind. The centre will also provide for the needs of the older generation. The charity's aim is to develop life long leisure interests and help build self confidence and a desire to contribute to the community.

Public benefit

The trust carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our Mosque and the wider community of Burton on Trent.

CRESCENT LEARNING CENTRE (MAKKI MASJID)

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. Our community hall provides a valuable recreational resource to all in our local community. During the year under review, we offered a range of religious and community services and activities including:

Prayers: The Mosque is open all day for daily and Friday prayers. During the week we have over 25 people who regularly attend daily prayers and over 100 who regularly attend Friday prayers.

Festivals: The Mosque offers food during Ramadan for those attending our Mosque who wish to break their fast together as well as Eid is also celebrated at Mosque.

Funeral facilities: The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials.

Nikkah (Islamic Marriage): The Mosque provides Muslim couples with an appropriate location for their Nikkah. Over 11 couples were married at the mosque in the year.

Hifz classes: Memorisation of the Qur'an is considered an important element of religious education and training. We continue to provide this facility for the young people in the Mosque. We are pleased this programme which continues to run successfully with over 13 young people regularly attending these classes.

Zakat (Charity Giving): It is a part of our faith that all who are able should offer Zakat. Zakat is collected in proportion to a person's means, in accordance with the teaching of Islam, and is giving of money for a number of specific purposes, including to help others, and to further the teachings of Islam. A Muslim need not give Zakat through the Mosque but we do provide the opportunity for those attending the Mosque to give Zakat and we arrange its distribution for approved purposes. The Zakat Committee of the Mosque collects and distributes the Zakat, none of which is used to fund the Mosque. The Mosque makes no charge for the collection and distribution of Zakat.

Hall facilities: Our hall is available for use by local groups and organisations. Local charities are also encouraged to make use of our hall. When hall facilities are not required for community use they are available for hire on commercial terms.

FINANCIAL REVIEW

During the year, the centre generated an income of £775,570 (2023: £402,021) whereas resources expended amounted to £455,744 (2023: £269,126) thus generating a surplus of £319,826 (2023: £132,895).

The incoming resources has increased this year as donations of £255,366 was collected during the year to fund acquisition of investment properties for the benefit of charity as well as donations of £141,210 were collected towards various new appeals. However, although funds collected for acquisition of investment properties were expended during the year, these are shown within Statement of Financial Position due to its capital nature and hence does not assist in reducing surplus.

FUTURE PLANS

The charity is looking at the options in which the loans borrowed from individuals can be repaid as soon as possible.

They are planning to increase the number of students as well as considering the possibility of collecting more donations to facilitate the repayment of the outstanding loans. In order to support wider cause, the charity has started to renovate existing property from where it operates and this work has continued during following year as well.

CRESCENT LEARNING CENTRE (MAKKI MASJID)

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Crescent Learning Centre (Makki Masjid Trust) is a registered UK Charity and is governed by its constitution adopted on 18 December 2006 as amended by special resolution dated 11 April 2009.

It is an unincorporated charity and it was registered with Charity Commission of England and Wales on 7 May 2009 under charity number 1129470.

Appointment of new trustees

The trustees named above are permanent members of the general public who have invested their time, finances and efforts in establishing the Crescent Learning Centre in order to fulfil its aims and objectives and have served throughout the year.

Due to the permanent nature of their roles, no elections will be held to replace the Trustees. If a Trustee requires replacing, then that is a matter to be decided independently by the Trustees alone. The nature, reason and requirement for replacement (including the replacement process) would primarily be the concern and responsibility of the Trustees.

Organisational structure

The trustees may from time to time make such rules and regulations in their absolute discretion think fit for the management of the institution and may at any time vary such rules and regulations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1129470

Principal address

18 Victoria Crescent
Burton-On-Trent
DE14 2QA

Trustees

Mr R Aboojee
Mr M Ghodawala
Mr T R Aboojee (resigned 22/1/2024)
Mr J Ahmed
Mr M Sayed (appointed 22/1/2024)

Mr R Aboojee is a Principal of The Centre and head teacher of the Madressa and he receives a salary for his services.

Independent Examiner

Nazir Malida FCCA
Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2024**

Approved by order of the board of trustees on 9th October 2024 and signed on its behalf by:

Mr R Aboojee - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CRESCENT LEARNING CENTRE (MAKKI MASJID)**

Independent examiner's report to the trustees of Crescent Learning Centre (Makki Masjid)

I report to the charity trustees on my examination of the accounts of Crescent Learning Centre (Makki Masjid) (the Trust) for the year ended 31st March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nazir Malida FCCA

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

9th October 2024

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024**

	Notes	Unrestricted fund £	Restricted funds £	31/3/24 Total funds £	31/3/23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	127,674	643,278	770,952	397,899
Charitable activities	4				
Mosque and madressa running		4,618	-	4,618	3,500
Investment income	3	-	-	-	622
Total		<u>132,292</u>	<u>643,278</u>	<u>775,570</u>	<u>402,021</u>
EXPENDITURE ON					
Raising funds	5	6,590	373,525	380,115	195,274
Charitable activities	6				
Mosque and madressa running		75,629	-	75,629	73,852
Total		<u>82,219</u>	<u>373,525</u>	<u>455,744</u>	<u>269,126</u>
NET INCOME					
Transfers between funds	16	50,073	269,753	319,826	132,895
		269,706	(269,706)	-	-
Net movement in funds		319,779	47	319,826	132,895
RECONCILIATION OF FUNDS					
Total funds brought forward		915,425	61,333	976,758	843,863
TOTAL FUNDS CARRIED FORWARD		<u><u>1,235,204</u></u>	<u><u>61,380</u></u>	<u><u>1,296,584</u></u>	<u><u>976,758</u></u>

The notes on page 0 form part of these financial statements

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**STATEMENT OF FINANCIAL POSITION
31ST MARCH 2024**

	Notes	Unrestricted fund £	Restricted funds £	31/3/24 Total funds £	31/3/23 Total funds £
FIXED ASSETS					
Tangible assets	11	736,113	40,138	776,251	737,977
Investment property	12	398,424	(40,138)	358,286	-
		<u>1,134,537</u>	<u>-</u>	<u>1,134,537</u>	<u>737,977</u>
CURRENT ASSETS					
Debtors	13	15,206	-	15,206	121,724
Cash at bank and in hand		103,446	61,380	164,826	151,897
		<u>118,652</u>	<u>61,380</u>	<u>180,032</u>	<u>273,621</u>
CREDITORS					
Amounts falling due within one year	14	(2,985)	-	(2,985)	(840)
		<u>115,667</u>	<u>61,380</u>	<u>177,047</u>	<u>272,781</u>
NET CURRENT ASSETS					
		<u>1,250,204</u>	<u>61,380</u>	<u>1,311,584</u>	<u>1,010,758</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>1,235,204</u>	<u>61,380</u>	<u>1,296,584</u>	<u>976,758</u>
CREDITORS					
Amounts falling due after more than one year	15	(15,000)	-	(15,000)	(34,000)
		<u>1,235,204</u>	<u>61,380</u>	<u>1,296,584</u>	<u>976,758</u>
NET ASSETS					
		<u>1,235,204</u>	<u>61,380</u>	<u>1,296,584</u>	<u>976,758</u>
FUNDS					
Unrestricted funds	16			1,235,204	915,425
Restricted funds				61,380	61,333
				<u>1,296,584</u>	<u>976,758</u>
TOTAL FUNDS					

The financial statements were approved by the Board of Trustees and authorised for issue on 9th October 2024 and were signed on its behalf by:

Mr R Aboojee - Trustee

The notes on page 0 form part of these financial statements

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MARCH 2024**

Notes	31/3/24 £	31/3/23 £
Cash flows from operating activities		
Cash generated from operations 1	411,353	16,630
Net cash provided by operating activities	411,353	16,630
Cash flows from investing activities		
Purchase of tangible fixed assets	(40,138)	(191,454)
Purchase of investment property	(358,286)	-
Interest received	-	622
Net cash used in investing activities	(398,424)	(190,832)
Change in cash and cash equivalents in the reporting period	12,929	(174,202)
Cash and cash equivalents at the beginning of the reporting period	151,897	326,099
Cash and cash equivalents at the end of the reporting period	164,826	151,897

The notes on page 0 form part of these financial statements

CRESCENT LEARNING CENTRE (MAKKI MASJID)

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MARCH 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/24 £	31/3/23 £
Net income for the reporting period (as per the Statement of Financial Activities)	319,826	132,895
Adjustments for:		
Depreciation charges	1,864	1,145
Interest received	-	(622)
Decrease/(increase) in debtors	106,518	(121,724)
(Decrease)/increase in creditors	(16,855)	4,936
Net cash provided by operations	411,353	16,630

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	151,897	12,929	164,826
	151,897	12,929	164,826
Total	151,897	12,929	164,826

The notes on page 0 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

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

Plant and machinery	- 15% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 20% on reducing balance

MARKET VALUES OF LAND AND BUILDINGS

The charity's freehold land and buildings are used solely for charitable purposes. In the opinion of the trustees the market value of the land and buildings of the charity exceeds the amount shown on the balance sheet, but they do not consider the expense of a professional valuation to be justified.

INVESTMENT PROPERTY

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024**

2. DONATIONS AND LEGACIES		31/3/24	31/3/23
		£	£
Donations received		654,820	314,693
Gift aid		116,132	83,206
		<u>770,952</u>	<u>397,899</u>
3. INVESTMENT INCOME		31/3/24	31/3/23
		£	£
Bank interest receivable		-	622
		<u>-</u>	<u>622</u>
4. INCOME FROM CHARITABLE ACTIVITIES		31/3/24	31/3/23
		£	£
Madressa fees	Activity		
	Mosque and madressa running	4,618	3,500
		<u>4,618</u>	<u>3,500</u>
5. RAISING FUNDS			
RAISING DONATIONS AND LEGACIES		31/3/24	31/3/23
		£	£
Donations paid		378,165	190,724
Fundraising fees		1,950	4,550
		<u>380,115</u>	<u>195,274</u>
6. CHARITABLE ACTIVITIES COSTS			
		Direct Costs	Support costs (see note 7)
		£	£
Mosque and madressa running		65,200	10,429
		<u>65,200</u>	<u>10,429</u>
			Totals
			£
			75,629
			<u>75,629</u>

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024**

7. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Mosque and madressa running	<u>1,121</u>	<u>9,308</u>	<u>10,429</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

	31/3/24 £	31/3/23 £
Trustees' salaries	<u>13,000</u>	<u>28,241</u>

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

9. STAFF COSTS

	31/3/24 £	31/3/23 £
Wages and salaries	<u>26,313</u>	<u>40,843</u>
	<u>26,313</u>	<u>40,843</u>

The average monthly number of employees during the year was as follows:

	31/3/24	31/3/23
Madressa and mosque staff	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	131,243	266,656	397,899
Charitable activities			
Mosque and madressa running	3,500	-	3,500
Investment income	<u>622</u>	<u>-</u>	<u>622</u>
Total	<u>135,365</u>	<u>266,656</u>	<u>402,021</u>
EXPENDITURE ON			
Raising funds	-	195,274	195,274

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
Mosque and madressa running	71,077	2,775	73,852
Total	<u>71,077</u>	<u>198,049</u>	<u>269,126</u>
NET INCOME	64,288	68,607	132,895
Transfers between funds	187,482	(187,482)	-
Net movement in funds	251,770	(118,875)	132,895
RECONCILIATION OF FUNDS			
Total funds brought forward	663,655	180,208	843,863
TOTAL FUNDS CARRIED FORWARD	<u><u>915,425</u></u>	<u><u>61,333</u></u>	<u><u>976,758</u></u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1st April 2023	731,470	824	21,272	1,180	754,746
Additions	40,138	-	-	-	40,138
At 31st March 2024	<u>771,608</u>	<u>824</u>	<u>21,272</u>	<u>1,180</u>	<u>794,884</u>
DEPRECIATION					
At 1st April 2023	-	824	15,709	236	16,769
Charge for year	-	-	1,675	189	1,864
At 31st March 2024	<u>-</u>	<u>824</u>	<u>17,384</u>	<u>425</u>	<u>18,633</u>
NET BOOK VALUE					
At 31st March 2024	<u>771,608</u>	<u>-</u>	<u>3,888</u>	<u>755</u>	<u>776,251</u>
At 31st March 2023	<u>731,470</u>	<u>-</u>	<u>5,563</u>	<u>944</u>	<u>737,977</u>

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024**

12. INVESTMENT PROPERTY

	£
FAIR VALUE	
Additions	<u>358,286</u>
At 31st March 2024	<u>358,286</u>
NET BOOK VALUE	
At 31st March 2024	<u><u>358,286</u></u>
At 31st March 2023	<u><u>-</u></u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/24	31/3/23
	£	£
Other debtors	<u>15,206</u>	<u>121,724</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/24	31/3/23
	£	£
Taxation and social security	(1,313)	-
Other creditors	<u>4,298</u>	<u>840</u>
	<u>2,985</u>	<u>840</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/3/24	31/3/23
	£	£
Other creditors	<u>15,000</u>	<u>34,000</u>

16. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	915,425	50,073	269,706	1,235,204
Restricted funds				
Zakat	61,333	-	-	61,333
Renovation Project	-	14,340	(14,340)	-
Other projects	-	47	-	47
Investment Properties	-	255,366	(255,366)	-
	<u>61,333</u>	<u>269,753</u>	<u>(269,706)</u>	<u>61,380</u>
TOTAL FUNDS	<u>976,758</u>	<u>319,826</u>	<u>-</u>	<u>1,296,584</u>

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024**

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	132,292	(82,219)	50,073
Restricted funds			
Zakat	145,591	(145,591)	-
Renovation Project	14,340	-	14,340
Other projects	227,981	(227,934)	47
Investment Properties	255,366	-	255,366
	<u>643,278</u>	<u>(373,525)</u>	<u>269,753</u>
TOTAL FUNDS	<u>775,570</u>	<u>(455,744)</u>	<u>319,826</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	663,655	64,288	187,482	915,425
Restricted funds				
Zakat	765	60,568	-	61,333
Renovation Project	172,282	15,200	(187,482)	-
Other projects	7,161	(7,161)	-	-
	<u>180,208</u>	<u>68,607</u>	<u>(187,482)</u>	<u>61,333</u>
TOTAL FUNDS	<u>843,863</u>	<u>132,895</u>	<u>-</u>	<u>976,758</u>

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024**

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	135,365	(71,077)	64,288
Restricted funds			
Zakat	177,451	(116,883)	60,568
Renovation Project	22,525	(7,325)	15,200
Other projects	66,680	(73,841)	(7,161)
	<u>266,656</u>	<u>(198,049)</u>	<u>68,607</u>
TOTAL FUNDS	<u>402,021</u>	<u>(269,126)</u>	<u>132,895</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	663,655	114,361	457,188	1,235,204
Restricted funds				
Zakat	765	60,568	-	61,333
Renovation Project	172,282	29,540	(201,822)	-
Other projects	7,161	(7,114)	-	47
Investment Properties	-	255,366	(255,366)	-
	<u>180,208</u>	<u>338,360</u>	<u>(457,188)</u>	<u>61,380</u>
TOTAL FUNDS	<u>843,863</u>	<u>452,721</u>	<u>-</u>	<u>1,296,584</u>

CRESCENT LEARNING CENTRE (MAKKI MASJID)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	267,657	(153,296)	114,361
Restricted funds			
Zakat	323,042	(262,474)	60,568
Renovation Project	36,865	(7,325)	29,540
Other projects	294,661	(301,775)	(7,114)
Investment Properties	255,366	-	255,366
	<u>909,934</u>	<u>(571,574)</u>	<u>338,360</u>
TOTAL FUNDS	<u>1,177,591</u>	<u>(724,870)</u>	<u>452,721</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2024.

CRESCENT LEARNING CENTRE (MAKKI MASJID TRUST)

England & Wales - Charity number 1129470

Accounts

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
FOR
CRESCENT LEARNING CENTRE (MAKKI MASJID)**

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

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CRESCENT LEARNING CENTRE (MAKKI MASJID)

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2023**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objectives of the trust, as set out in its governing document are:

"To promote any charitable purpose for the benefit of persons from ethnic minorities resident in Burton Upon Trent and surrounding areas, in particular by the relief of poverty, promotion of health, provision and advancement of education and the provision of facilities for recreation and other leisure-time occupation in the interest of social welfare with the object of improving the conditions of life of the said persons."

Our objectives are set to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

The principal activities of Crescent Learning Centre (Makki Masjid Trust) in the year under review were those of the registered charity and its principal object remain to provide after-school Islamic education for 7-16 years old in accordance with Sunni Muslim faith and to provide a facility where Muslims can worship.

The charity will provide a community centre for social activity with the younger generation in mind. The centre will also provide for the needs of the older generation. The charity's aim is to develop life long leisure interests and help build self confidence and a desire to contribute to the community.

CRESCENT LEARNING CENTRE (MAKKI MASJID)

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

ACHIEVEMENT AND PERFORMANCE

Religious and Community activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. Our community hall provides a valuable recreational resource to all in our local community. During the year under review, we offered a range of religious and community services and activities including:

Prayers: The Mosque is open all day for daily and Friday prayers. During the week we have over 25 people who regularly attend daily prayers and over 100 who regularly attend Friday prayers.

Festivals: The Mosque offers food during Ramadan for those attending our Mosque who wish to break their fast together as well as Eid is also celebrated at Mosque.

Funeral facilities: The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials.

Nikkah (Islamic Marriage): The Mosque provides Muslim couples with an appropriate location for their Nikkah. Over 11 couples were married at the mosque in the year.

Hifz classes: Memorisation of the Qur'an is considered an important element of religious education and training. We continue to provide this facility for the young people in the Mosque. We are pleased this programme which continues to run successfully with over 13 young people regularly attending these classes.

Zakat (Charity Giving): It is a part of our faith that all who are able should offer Zakat. Zakat is collected in proportion to a person's means, in accordance with the teaching of Islam, and is giving of money for a number of specific purposes, including to help others, and to further the teachings of Islam. A Muslim need not give Zakat through the Mosque but we do provide the opportunity for those attending the Mosque to give Zakat and we arrange its distribution for approved purposes. The Zakat Committee of the Mosque collects and distributes the Zakat, none of which is used to fund the Mosque. The Mosque makes no charge for the collection and distribution of Zakat.

Hall facilities: Our hall is available for use by local groups and organisations. Local charities are also encouraged to make use of our hall. When hall facilities are not required for community use they are available for hire on commercial terms.

FINANCIAL REVIEW

During the year, the centre generated an income of £402,021 (2022: £426,513) whereas resources expended amounted to £269,126 (2022: £110,289) thus generating a surplus of £132,895 (2022: £316,224).

The incoming resources has reduced this year as donations of £228,355 was collected last year towards renovation project whereas this amounts to £22,525 for the year. This was compensated by an increase in donations towards Zakat funds to £177,451 (2021:£40,818). However, by nature Zakat funds need to be spent by way of donations to needy people and therefore, £116,883 was expended from this fund which has resulted in lower surplus then previous year.

FUTURE PLANS

The charity is looking at the options in which the loans borrowed from individuals can be repaid as soon as possible.

They are planning to increase the number of students as well as considering the possibility of collecting more donations to facilitate the repayment of the outstanding loans. In order to support wider cause, the charity has started to renovate existing property from where it operates and this work has continued during following year as well.

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Crescent Learning Centre (Makki Masjid Trust) is a registered UK Charity and is governed by its constitution adopted on 18 December 2006 as amended by special resolution dated 11 April 2009.

It is an unincorporated charity and it was registered with Charity Commission of England and Wales on 7 May 2009 under charity number 1129470.

Appointment of new trustees

The trustees named above are permanent members of the general public who have invested their time, finances and efforts in establishing the Crescent Learning Centre in order to fulfil its aims and objectives and have served throughout the year.

Due to the permanent nature of their roles, no elections will be held to replace the Trustees. If a Trustee requires replacing, then that is a matter to be decided independently by the Trustees alone. The nature, reason and requirement for replacement (including the replacement process) would primarily be the concern and responsibility of the Trustees.

Organisational structure

The trustees may from time to time make such rules and regulations in their absolute discretion think fit for the management of the institution and may at any time vary such rules and regulations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1129470

Principal address

18 Victoria Crescent
Burton-On-Trent
DE14 2QA

Trustees

Mr R Aboojee
Mr G M Shaikh (resigned 30/6/2022)
Mr M Ghodawala
Mr T R Aboojee (resigned 19/1/2024)
Mr J Ahmed
Mr M Sayed (appointed 19/1/2024)

Mr R Aboojee is a Principal of The Centre and head teacher of the Madressa and he receives a salary for his services.

Independent Examiner

Nazir Malida FCCA
Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2023**

Approved by order of the board of trustees on 27th January 2024 and signed on its behalf by:

Mr R Aboojee - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CRESCENT LEARNING CENTRE (MAKKI MASJID)**

Independent examiner's report to the trustees of Crescent Learning Centre (Makki Masjid)

I report to the charity trustees on my examination of the accounts of Crescent Learning Centre (Makki Masjid) (the Trust) for the year ended 31st March 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the ****ERROR - relevant professional body must be completed****, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nazir Malida FCCA

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

27th January 2024

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		131,243	266,656	397,899	422,386
Charitable activities					
Mosque and madressa running		3,500	-	3,500	4,118
Investment income	2	622	-	622	9
Total		<u>135,365</u>	<u>266,656</u>	<u>402,021</u>	<u>426,513</u>
EXPENDITURE ON					
Raising funds		-	195,274	195,274	54,745
Charitable activities					
Mosque and madressa running		71,077	2,775	73,852	55,544
Total		<u>71,077</u>	<u>198,049</u>	<u>269,126</u>	<u>110,289</u>
NET INCOME					
Transfers between funds	10	64,288	68,607	132,895	316,224
		<u>187,482</u>	<u>(187,482)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>251,770</u>	<u>(118,875)</u>	<u>132,895</u>	<u>316,224</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		663,655	180,208	843,863	527,639
TOTAL FUNDS CARRIED FORWARD		<u><u>915,425</u></u>	<u><u>61,333</u></u>	<u><u>976,758</u></u>	<u><u>843,863</u></u>

The notes on page 0 form part of these financial statements

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**STATEMENT OF FINANCIAL POSITION
31ST MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
FIXED ASSETS					
Tangible assets	6	737,977	-	737,977	547,667
CURRENT ASSETS					
Debtors	7	121,724	-	121,724	-
Cash at bank and in hand		90,564	61,333	151,897	326,099
		<u>212,288</u>	<u>61,333</u>	<u>273,621</u>	<u>326,099</u>
CREDITORS					
Amounts falling due within one year	8	(840)	-	(840)	(903)
NET CURRENT ASSETS		<u>211,448</u>	<u>61,333</u>	<u>272,781</u>	<u>325,196</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>949,425</u>	<u>61,333</u>	<u>1,010,758</u>	<u>872,863</u>
CREDITORS					
Amounts falling due after more than one year	9	(34,000)	-	(34,000)	(29,000)
NET ASSETS		<u>915,425</u>	<u>61,333</u>	<u>976,758</u>	<u>843,863</u>
FUNDS	10				
Unrestricted funds				915,425	663,655
Restricted funds				61,333	180,208
TOTAL FUNDS				<u>976,758</u>	<u>843,863</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27th January 2024 and were signed on its behalf by:

Mr R Aboojee - Trustee

The notes on page 0 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

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

Plant and machinery	- 15% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 20% on reducing balance

MARKET VALUES OF LAND AND BUILDINGS

The charity's freehold land and buildings are used solely for charitable purposes. In the opinion of the trustees the market value of the land and buildings of the charity exceeds the amount shown on the balance sheet, but they do not consider the expense of a professional valuation to be justified.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023**

2. INVESTMENT INCOME

	31/3/23	31/3/22
	£	£
Bank interest receivable	<u>622</u>	<u>9</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

	31/3/23	31/3/22
	£	£
Trustees' salaries	<u>28,241</u>	<u>14,967</u>

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/3/23	31/3/22
Madressa and mosque staff	<u>2</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	132,792	289,594	422,386
Charitable activities			
Mosque and madressa running	4,118	-	4,118
Investment income	<u>9</u>	<u>-</u>	<u>9</u>
Total	<u>136,919</u>	<u>289,594</u>	<u>426,513</u>
EXPENDITURE ON			
Raising funds	-	54,745	54,745
Charitable activities			
Mosque and madressa running	<u>55,544</u>	<u>-</u>	<u>55,544</u>
Total	<u>55,544</u>	<u>54,745</u>	<u>110,289</u>
NET INCOME	81,375	234,849	316,224
Transfers between funds	56,063	(56,063)	-

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Net movement in funds	137,438	178,786	316,224
RECONCILIATION OF FUNDS			
Total funds brought forward	526,217	1,422	527,639
TOTAL FUNDS CARRIED FORWARD	<u>663,655</u>	<u>180,208</u>	<u>843,863</u>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1st April 2022	543,629	825	18,838	-	563,292
Additions	187,841	(1)	2,434	1,180	191,454
At 31st March 2023	<u>731,470</u>	<u>824</u>	<u>21,272</u>	<u>1,180</u>	<u>754,746</u>
DEPRECIATION					
At 1st April 2022	-	824	14,801	-	15,625
Charge for year	-	-	908	236	1,144
At 31st March 2023	<u>-</u>	<u>824</u>	<u>15,709</u>	<u>236</u>	<u>16,769</u>
NET BOOK VALUE					
At 31st March 2023	<u>731,470</u>	<u>-</u>	<u>5,563</u>	<u>944</u>	<u>737,977</u>
At 31st March 2022	<u>543,629</u>	<u>1</u>	<u>4,037</u>	<u>-</u>	<u>547,667</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23 £	31/3/22 £
Other debtors	<u>121,724</u>	<u>-</u>

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Taxation and social security	-	303
Other creditors	840	600
	<u>840</u>	<u>903</u>

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/3/23	31/3/22
	£	£
Other creditors	34,000	29,000
	<u>34,000</u>	<u>29,000</u>

10. MOVEMENT IN FUNDS

	At 1.4.22	Net movement	Transfers	At
	£	in funds	between	31.3.23
		£	funds	£
			£	
Unrestricted funds				
General fund	663,655	64,288	187,482	915,425
Restricted funds				
Zakat	765	60,568	-	61,333
Renovation Project	172,282	15,200	(187,482)	-
Other projects	7,161	(7,161)	-	-
	<u>180,208</u>	<u>68,607</u>	<u>(187,482)</u>	<u>61,333</u>
TOTAL FUNDS	<u>843,863</u>	<u>132,895</u>	<u>-</u>	<u>976,758</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	135,365	(71,077)	64,288
Restricted funds			
Zakat	177,451	(116,883)	60,568
Renovation Project	22,525	(7,325)	15,200
Other projects	66,680	(73,841)	(7,161)
	<u>266,656</u>	<u>(198,049)</u>	<u>68,607</u>
TOTAL FUNDS	<u>402,021</u>	<u>(269,126)</u>	<u>132,895</u>

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	526,217	81,375	56,063	663,655
Restricted funds				
Zakat	1,422	(657)	-	765
Renovation Project	-	228,355	(56,073)	172,282
Other projects	-	7,151	10	7,161
	<u>1,422</u>	<u>234,849</u>	<u>(56,063)</u>	<u>180,208</u>
TOTAL FUNDS	<u>527,639</u>	<u>316,224</u>	<u>-</u>	<u>843,863</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	136,919	(55,544)	81,375
Restricted funds			
Zakat	40,818	(41,475)	(657)
Renovation Project	228,355	-	228,355
Other projects	20,421	(13,270)	7,151
	<u>289,594</u>	<u>(54,745)</u>	<u>234,849</u>
TOTAL FUNDS	<u>426,513</u>	<u>(110,289)</u>	<u>316,224</u>

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023**

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	526,217	145,663	243,545	915,425
Restricted funds				
Zakat	1,422	59,911	-	61,333
Renovation Project	-	243,555	(243,555)	-
Other projects	-	(10)	10	-
	<u>1,422</u>	<u>303,456</u>	<u>(243,545)</u>	<u>61,333</u>
TOTAL FUNDS	<u>527,639</u>	<u>449,119</u>	<u>-</u>	<u>976,758</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	272,284	(126,621)	145,663
Restricted funds			
Zakat	218,269	(158,358)	59,911
Renovation Project	250,880	(7,325)	243,555
Other projects	87,101	(87,111)	(10)
	<u>556,250</u>	<u>(252,794)</u>	<u>303,456</u>
TOTAL FUNDS	<u>828,534</u>	<u>(379,415)</u>	<u>449,119</u>

CRESCENT LEARNING CENTRE (MAKKI MASJID)
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2023.

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023**

	31/3/23 £	31/3/22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations received	314,693	404,583
Gift aid	83,206	-
Grants	-	17,803
	<u>397,899</u>	<u>422,386</u>
Investment income		
Bank interest receivable	622	9
Charitable activities		
Madressa fees	3,500	4,118
	<u>402,021</u>	<u>426,513</u>
EXPENDITURE		
Raising donations and legacies		
Donations paid	190,724	54,745
Fundraising fees	4,550	-
	<u>195,274</u>	<u>54,745</u>
Charitable activities		
Trustees' salaries	28,241	14,967
Wages	12,602	27,823
Rates and water	534	155
Insurance	563	-
Light and heat	12,994	4,134
Telephone	681	-
Postage and stationery	524	1,088
Repairs & maintenance	5,153	834
Books and learning resources	244	1,381
Travel and subsistence	2,775	-
Motor expenses	2,093	-
Depreciation of tangible fixed assets	1,145	1,790
	<u>67,549</u>	<u>52,172</u>
Support costs		
Management		
Insurance	-	249

This page does not form part of the statutory financial statements

CRESCENT LEARNING CENTRE (MAKKI MASJID)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023

	31/3/23 £	31/3/22 £
Management Finance		
Bank charges	-	731
Card charges	1,983	1,702
	<u>1,983</u>	<u>2,433</u>
Governance costs		
Accountancy fees	840	690
Accountancy specials	3,480	-
	<u>4,320</u>	<u>690</u>
Total resources expended	<u>269,126</u>	<u>110,289</u>
Net income	<u>132,895</u>	<u>316,224</u>

This page does not form part of the statutory financial statements

CRESCENT LEARNING CENTRE (MAKKI MASJID TRUST)

England & Wales - Charity number 1129470

Accounts

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022
FOR
CRESCENT LEARNING CENTRE (MAKKI MASJID)**

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

CRESCENT LEARNING CENTRE (MAKKI MASJID)

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

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objectives of the trust, as set out in its governing document are:

"To promote any charitable purpose for the benefit of persons from ethnic minorities resident in Burton Upon Trent and surrounding areas, in particular by the relief of poverty, promotion of health, provision and advancement of education and the provision of facilities for recreation and other leisure-time occupation in the interest of social welfare with the object of improving the conditions of life of the said persons."

Our objectives are set to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

The principal activities of Crescent Learning Centre (Makki Masjid Trust) in the year under review were those of the registered charity and its principal object remain to provide after-school Islamic education for 7-16 years old in accordance with Sunni Muslim faith and to provide a facility where Muslims can worship.

The charity will provide a community centre for social activity with the younger generation in mind. The centre will also provide for the needs of the older generation. The charity's aim is to develop life long leisure interests and help build self confidence and a desire to contribute to the community.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2022

ACHIEVEMENT AND PERFORMANCE

Religious and Community activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. Our community hall provides a valuable recreational resource to all in our local community. During the year under review, we offered a range of religious and community services and activities including:

Prayers: The Mosque is open all day for daily and Friday prayers. During the week we have over 25 people who regularly attend daily prayers and over 100 who regularly attend Friday prayers.

Festivals: The Mosque offers food during Ramadan for those attending our Mosque who wish to break their fast together as well as Eid is also celebrated at Mosque.

Funeral facilities: The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials.

Nikkah (Islamic Marriage): The Mosque provides Muslim couples with an appropriate location for their Nikkah. Over 11 couples were married at the mosque in the year.

Hifz classes: Memorisation of the Qur'an is considered an important element of religious education and training. We continue to provide this facility for the young people in the Mosque. We are pleased this programme which continues to run successfully with over 13 young people regularly attending these classes.

Zakat (Charity Giving): It is a part of our faith that all who are able should offer Zakat. Zakat is collected in proportion to a person's means, in accordance with the teaching of Islam, and is giving of money for a number of specific purposes, including to help others, and to further the teachings of Islam. A Muslim need not give Zakat through the Mosque but we do provide the opportunity for those attending the Mosque to give Zakat and we arrange its distribution for approved purposes. The Zakat Committee of the Mosque collects and distributes the Zakat, none of which is used to fund the Mosque. The Mosque makes no charge for the collection and distribution of Zakat.

Hall facilities: Our hall is available for use by local groups and organisations. Local charities are also encouraged to make use of our hall. When hall facilities are not required for community use they are available for hire on commercial terms.

FINANCIAL REVIEW

During the year, the centre generated an income of £426,513 (2021: £127,516) whereas resources expended amounted to £110,289 (2021: £91,114) thus generating a surplus of £316,224 (2021: £36,402).

The incoming resources has primarily increased as the charity collected donations of £228,355 to support its renovation project. In addition to this, total sums of £40,818 were collected towards Zakat fund.

FUTURE PLANS

The charity is looking at the options in which the loans borrowed from individuals can be repaid as soon as possible.

They are planning to increase the number of students as well as considering the possibility of collecting more donations to facilitate the repayment of the outstanding loans. In order to support wider cause, the charity has started to renovate existing property from where it operates and this work has continued during following year as well.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Crescent Learning Centre (Makki Masjid Trust) is a registered UK Charity and is governed by its constitution adopted on 18 December 2006 as amended by special resolution dated 11 April 2009.

It is an unincorporated charity and it was registered with Charity Commission of England and Wales on 7 May 2009 under charity number 1129470.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Appointment of new trustees

The trustees named above are permanent members of the general public who have invested their time, finances and efforts in establishing the Crescent Learning Centre in order to fulfil its aims and objectives and have served throughout the year.

Due to the permanent nature of their roles, no elections will be held to replace the Trustees. If a Trustee requires replacing, then that is a matter to be decided independently by the Trustees alone. The nature, reason and requirement for replacement (including the replacement process) would primarily be the concern and responsibility of the Trustees.

Organisational structure

The trustees may from time to time make such rules and regulations in their absolute discretion think fit for the management of the institution and may at any time vary such rules and regulations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1129470

Principal address

18 Victoria Crescent
Burton-On-Trent
DE14 2QA

Trustees

Mr R Aboojee
Mr G M Shaikh (resigned 30/6/2022)
Mr M Ghodawala
Mr T R Aboojee (appointed 4/1/2022)
Mr J Ahmed

Mr R Aboojee is a Principal of The Centre and head teacher of the Madressa and he receives a salary for his services.

Independent Examiner

Nazir Malida FCCA
Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

Approved by order of the board of trustees on 31st January 2023 and signed on its behalf by:

Mr R Aboojee - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CRESCENT LEARNING CENTRE (MAKKI MASJID)**

Independent examiner's report to the trustees of Crescent Learning Centre (Makki Masjid)

I report to the charity trustees on my examination of the accounts of Crescent Learning Centre (Makki Masjid) (the Trust) for the year ended 31st March 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of _ which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nazir Malida FCCA
Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

31st January 2023

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		132,792	289,594	422,386	119,663
Charitable activities					
Mosque and madressa running		4,118	-	4,118	7,838
Investment income	2	9	-	9	15
Total		136,919	289,594	426,513	127,516
EXPENDITURE ON					
Raising funds	3	-	54,745	54,745	46,678
Charitable activities					
Mosque and madressa running		55,544	-	55,544	44,436
Total		55,544	54,745	110,289	91,114
NET INCOME					
Transfers between funds	10	81,375 56,063	234,849 (56,063)	316,224 -	36,402 -
Net movement in funds		137,438	178,786	316,224	36,402
RECONCILIATION OF FUNDS					
Total funds brought forward		526,217	1,422	527,639	491,237
TOTAL FUNDS CARRIED FORWARD		663,655	180,208	843,863	527,639

The notes on page 0 form part of these financial statements

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**STATEMENT OF FINANCIAL POSITION
31ST MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
FIXED ASSETS					
Tangible assets	7	547,667	-	547,667	493,384
CURRENT ASSETS					
Cash at bank and in hand		145,891	180,208	326,099	51,413
CREDITORS					
Amounts falling due within one year	8	(903)	-	(903)	(1,158)
NET CURRENT ASSETS		144,988	180,208	325,196	50,255
TOTAL ASSETS LESS CURRENT LIABILITIES					
		692,655	180,208	872,863	543,639
CREDITORS					
Amounts falling due after more than one year	9	(29,000)	-	(29,000)	(16,000)
NET ASSETS		663,655	180,208	843,863	527,639
FUNDS					
	10			663,655	526,217
Unrestricted funds				180,208	1,422
Restricted funds					
TOTAL FUNDS				843,863	527,639

The financial statements were approved by the Board of Trustees and authorised for issue on 31st January 2023 and were signed on its behalf by:

Mr R Aboojee - Trustee

The notes on page 0 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

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

Plant and machinery	- 15% on cost
Fixtures and fittings	- 15% on cost

MARKET VALUES OF LAND AND BUILDINGS

The charity's freehold land and buildings are used solely for charitable purposes. In the opinion of the trustees the market value of the land and buildings of the charity exceeds the amount shown on the balance sheet, but they do not consider the expense of a professional valuation to be justified.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

CRESCENT LEARNING CENTRE (MAKKI MASJID)
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

2. INVESTMENT INCOME

	31/3/22	31/3/21
	£	£
Bank interest receivable	9	15
	<u> </u>	<u> </u>

3. RAISING FUNDS

RAISING DONATIONS AND LEGACIES

	31/3/22	31/3/21
	£	£
Donations paid	54,745	46,180
Support costs	-	498
	<u> </u>	<u> </u>
	54,745	46,678
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

	31/3/22	31/3/21
	£	£
Trustees' salaries	14,967	9,874
	<u> </u>	<u> </u>

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/3/22	31/3/21
Madressa and mosque staff	4	3
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	107,426	12,237	119,663
Charitable activities			
Mosque and madressa running	7,838	-	7,838
Investment income	15	-	15
Total	<u>115,279</u>	<u>12,237</u>	<u>127,516</u>
 EXPENDITURE ON			
Raising funds	33,178	13,500	46,678

CRESCENT LEARNING CENTRE (MAKKI MASJID)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
Mosque and madressa running	44,436	-	44,436
Total	<u>77,614</u>	<u>13,500</u>	<u>91,114</u>
NET INCOME/(EXPENDITURE)	37,665	(1,263)	36,402
RECONCILIATION OF FUNDS			
Total funds brought forward	488,552	2,685	491,237
TOTAL FUNDS CARRIED FORWARD	<u><u>526,217</u></u>	<u><u>1,422</u></u>	<u><u>527,639</u></u>

7. TANGIBLE FIXED ASSETS	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1st April 2021	487,556	825	18,838	507,219
Additions	56,073	-	-	56,073
At 31st March 2022	<u>543,629</u>	<u>825</u>	<u>18,838</u>	<u>563,292</u>
DEPRECIATION				
At 1st April 2021	-	824	13,011	13,835
Charge for year	-	-	1,790	1,790
At 31st March 2022	<u>-</u>	<u>824</u>	<u>14,801</u>	<u>15,625</u>
NET BOOK VALUE				
At 31st March 2022	<u><u>543,629</u></u>	<u><u>1</u></u>	<u><u>4,037</u></u>	<u><u>547,667</u></u>
At 31st March 2021	<u><u>487,556</u></u>	<u><u>1</u></u>	<u><u>5,827</u></u>	<u><u>493,384</u></u>

CRESCENT LEARNING CENTRE (MAKKI MASJID)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22	31/3/21
	£	£
Taxation and social security	303	48
Other creditors	600	1,110
	903	1,158
	903	1,158

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/3/22	31/3/21
	£	£
Other creditors	29,000	16,000
	29,000	16,000
	29,000	16,000

10. MOVEMENT IN FUNDS

	At 1.4.21	Net movement	Transfers	At
	£	in funds	between	31.3.22
	£	£	funds	£
	£	£	£	£
Unrestricted funds				
General fund	526,217	81,375	56,063	663,655
Restricted funds				
Zakat	1,422	(657)	-	765
Renovation Project	-	228,355	(56,073)	172,282
Other projects	-	7,151	10	7,161
	1,422	234,849	(56,063)	180,208
TOTAL FUNDS	527,639	316,224	-	843,863

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	136,919	(55,544)	81,375
Restricted funds			
Zakat	40,818	(41,475)	(657)
Renovation Project	228,355	-	228,355
Other projects	20,421	(13,270)	7,151
	289,594	(54,745)	234,849
TOTAL FUNDS	426,513	(110,289)	316,224

CRESCENT LEARNING CENTRE (MAKKI MASJID)
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	488,552	37,665	526,217
Restricted funds			
Zakat	2,685	(1,263)	1,422
TOTAL FUNDS	<u>491,237</u>	<u>36,402</u>	<u>527,639</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	115,279	(77,614)	37,665
Restricted funds			
Zakat	12,237	(13,500)	(1,263)
TOTAL FUNDS	<u>127,516</u>	<u>(91,114)</u>	<u>36,402</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	488,552	119,040	56,063	663,655
Restricted funds				
Zakat	2,685	(1,920)	-	765
Renovation Project	-	228,355	(56,073)	172,282
Other projects	-	7,151	10	7,161
	<u>2,685</u>	<u>233,586</u>	<u>(56,063)</u>	<u>180,208</u>
TOTAL FUNDS	<u>491,237</u>	<u>352,626</u>	<u>-</u>	<u>843,863</u>

CRESCENT LEARNING CENTRE (MAKKI MASJID)
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	252,198	(133,158)	119,040
Restricted funds			
Zakat	53,055	(54,975)	(1,920)
Renovation Project	228,355	-	228,355
Other projects	20,421	(13,270)	7,151
	301,831	(68,245)	233,586
TOTAL FUNDS	554,029	(201,403)	352,626

Other project relates to fund balances on various projects as follows

Winter support	£4,690.00
Orphans support	£240.00
Qurbani project	£2,231.00

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2022.

CRESCENT LEARNING CENTRE (MAKKI MASJID)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022

	31/3/22 £	31/3/21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations received	404,583	92,938
Grants	17,803	26,725
	422,386	119,663
Investment income		
Bank interest receivable	9	15
Charitable activities		
Madressa fees	4,118	7,838
	426,513	127,516
EXPENDITURE		
Raising donations and legacies		
Donations paid	54,745	46,180
Charitable activities		
Trustees' salaries	14,967	9,874
Wages	27,823	24,370
Rates and water	155	-
Light and heat	4,134	2,958
Postage and stationery	1,088	2,205
Repairs & maintenance	834	278
Books and learning resources	1,381	-
Depreciation of tangible fixed assets	1,790	2,906
	52,172	42,591
Support costs		
Management		
Insurance	249	498
Finance		
Bank charges	731	945
Card charges	1,702	-
	2,433	945
Governance costs		
Accountancy and legal fees	690	900
Total resources expended	110,289	91,114
Net income	316,224	36,402

This page does not form part of the statutory financial statements

CRESCENT LEARNING CENTRE (MAKKI MASJID TRUST)

England & Wales - Charity number 1129470

Accounts

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021
FOR
CRESCENT LEARNING CENTRE (MAKKI MASJID)**

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

CRESCENT LEARNING CENTRE (MAKKI MASJID)

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FOR THE YEAR ENDED 31ST MARCH 2021**

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objectives of the trust, as set out in its governing document are:

"To promote any charitable purpose for the benefit of persons from ethnic minorities resident in Burton Upon Trent and surrounding areas, in particular by the relief of poverty, promotion of health, provision and advancement of education and the provision of facilities for recreation and other leisure-time occupation in the interest of social welfare with the object of improving the conditions of life of the said persons."

Our objectives are set to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

The principal activities of Crescent Learning Centre (Makki Masjid Trust) in the year under review were those of the registered charity and its principal object remain to provide after-school Islamic education for 7-16 years old in accordance with Sunni Muslim faith and to provide a facility where Muslims can worship.

The charity will provide a community centre for social activity with the younger generation in mind. The centre will also provide for the needs of the older generation. The charity's aim is to develop life long leisure interests and help build self confidence and a desire to contribute to the community.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Religious and Community activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. Our community hall provides a valuable recreational resource to all in our local community. During the year under review, we offered a range of religious and community services and activities including:

Prayers: The Mosque is open all day for daily and Friday prayers. During the week we have over 25 people who regularly attend daily prayers and over 100 who regularly attend Friday prayers.

Festivals: The Mosque offers food during Ramadan for those attending our Mosque who wish to break their fast together as well as Eid is also celebrated at Mosque.

Funeral facilities: The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials.

Nikkah (Islamic Marriage): The Mosque provides Muslim couples with an appropriate location for their Nikkah. Over 11 couples were married at the mosque in the year.

Hifz classes: Memorisation of the Qur'an is considered an important element of religious education and training. We continue to provide this facility for the young people in the Mosque. We are pleased this programme which continues to run successfully with over 13 young people regularly attending these classes.

Zakat (Charity Giving): It is a part of our faith that all who are able should offer Zakat. Zakat is collected in proportion to a person's means, in accordance with the teaching of Islam, and is giving of money for a number of specific purposes, including to help others, and to further the teachings of Islam. A Muslim need not give Zakat through the Mosque but we do provide the opportunity for those attending the Mosque to give Zakat and we arrange its distribution for approved purposes. The Zakat Committee of the Mosque collects and distributes the Zakat, none of which is used to fund the Mosque. The Mosque makes no charge for the collection and distribution of Zakat.

Hall facilities: Our hall is available for use by local groups and organisations. Local charities are also encouraged to make use of our hall. When hall facilities are not required for community use they are available for hire on commercial terms.

FINANCIAL REVIEW

During the year, the centre generated an income of £127,516 (2020: £166,939) whereas resources expended amounted to £91,114 (2020: £89,871) thus generating a surplus of £36,402 (2020: £77,068).

The unrestricted reserves held by the centre as at 31 March 2021 amounts to £526,217.

The restricted reserves held by the centre as at 31 March 2021 amounts to £1,422.

The total funds held by the centre as at 31 March 2021 amounts to £527,639.

FUTURE PLANS

The charity is looking at the options in which the loans borrowed from individuals can be repaid as soon as possible.

They are planning to increase the number of students as well as considering the possibility of collecting more donations to facilitate the repayment of the outstanding loans.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Crescent Learning Centre (Makki Masjid Trust) is a registered UK Charity and is governed by its constitution adopted on 18 December 2006 as amended by special resolution dated 11 April 2009.

It is an unincorporated charity and it was registered with Charity Commission of England and Wales on 7 May 2009 under charity number 1129470.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Appointment of new trustees

The trustees named above are permanent members of the general public who have invested their time, finances and efforts in establishing the Crescent Learning Centre in order to fulfil its aims and objectives and have served throughout the year.

Due to the permanent nature of their roles, no elections will be held to replace the Trustees. If a Trustee requires replacing, then that is a matter to be decided independently by the Trustees alone. The nature, reason and requirement for replacement (including the replacement process) would primarily be the concern and responsibility of the Trustees.

Organisational structure

The trustees may from time to time make such rules and regulations in their absolute discretion think fit for the management of the institution and may at any time vary such rules and regulations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1129470

Principal address

18 Victoria Crescent
Burton-On-Trent
DE14 2QA

Trustees

Mr R Aboojee
Mr G M Shaikh
Dr A Mohammed
Mr M Ghodawala

Mr R Aboojee is a Principal of The Centre and head teacher of the Madressa and he receives a salary for his services.

Independent Examiner

Nazir Malida FCCA
Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

Approved by order of the board of trustees on 21st January 2022 and signed on its behalf by:

Mr R Aboojee - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CRESCENT LEARNING CENTRE (MAKKI MASJID)**

Independent examiner's report to the trustees of Crescent Learning Centre (Makki Masjid)

I report to the charity trustees on my examination of the accounts of Crescent Learning Centre (Makki Masjid) (the Trust) for the year ended 31st March 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nazir Malida FCCA
Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

22nd January 2022

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021**

			YEAR ENDED 31.3.21	PERIOD 1.1.19 TO 31.3.20
	Notes	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		107,426	12,237	119,663
Charitable activities				
Madressa fees		-	-	10,964
Mosque and madressa running costs		7,838	-	-
Investment income	2	15	-	5
Total		115,279	12,237	127,516
EXPENDITURE ON				
Raising funds	3	33,178	13,500	46,678
Charitable activities				
Mosque and madressa running costs		44,436	-	44,436
Total		77,614	13,500	91,114
NET INCOME/(EXPENDITURE)		37,665	(1,263)	36,402
RECONCILIATION OF FUNDS				
Total funds brought forward		488,552	2,685	491,237
TOTAL FUNDS CARRIED FORWARD		526,217	1,422	527,639

The notes on page 0 form part of these financial statements

CRESCENT LEARNING CENTRE (MAKKI MASJID)

**STATEMENT OF FINANCIAL POSITION
31ST MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	31/3/21 Total funds £	31/3/20 Total funds £
FIXED ASSETS					
Tangible assets	7	493,384	-	493,384	446,223
CURRENT ASSETS					
Debtors	8	-	-	-	32,620
Cash at bank and in hand		49,991	1,422	51,413	44,497
		<u>49,991</u>	<u>1,422</u>	<u>51,413</u>	<u>77,117</u>
CREDITORS					
Amounts falling due within one year	9	(1,158)	-	(1,158)	(5,353)
		<u>48,833</u>	<u>1,422</u>	<u>50,255</u>	<u>71,764</u>
NET CURRENT ASSETS					
		<u>48,833</u>	<u>1,422</u>	<u>50,255</u>	<u>71,764</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		542,217	1,422	543,639	517,987
CREDITORS					
Amounts falling due after more than one year	10	(16,000)	-	(16,000)	(26,750)
		<u>526,217</u>	<u>1,422</u>	<u>527,639</u>	491,237
NET ASSETS					
		<u>526,217</u>	<u>1,422</u>	<u>527,639</u>	491,237
FUNDS					
	11			526,217	488,552
Unrestricted funds				1,422	2,685
Restricted funds					
TOTAL FUNDS					
				<u>527,639</u>	<u>491,237</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21st January 2022 and were signed on its behalf by:

Mr R Aboojee - Trustee

The notes on page 0 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

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

Plant and machinery	- 15% on cost
Fixtures and fittings	- 15% on cost

MARKET VALUES OF LAND AND BUILDINGS

The charity's freehold land and buildings are used solely for charitable purposes. In the opinion of the trustees the market value of the land and buildings of the charity exceeds the amount shown on the balance sheet, but they do not consider the expense of a professional valuation to be justified.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

CRESCENT LEARNING CENTRE (MAKKI MASJID)
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

2. INVESTMENT INCOME

	YEAR ENDED	PERIOD
	31.3.21	1.1.19
	£	TO
	31.3.20	£
Bank interest receivable	15	5
	<u> </u>	<u> </u>

3. RAISING FUNDS

RAISING DONATIONS AND LEGACIES

	YEAR ENDED	PERIOD
	31.3.21	1.1.19
	£	TO
	31.3.20	£
Donations paid	46,180	27,635
Support costs	498	900
	<u> </u>	<u> </u>
	46,678	28,535
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

	YEAR ENDED	PERIOD
	31.3.21	1.1.19
	£	TO
	31.3.20	£
Trustees' salaries	9,874	15,812
	<u> </u>	<u> </u>

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the period ended 31st March 2020.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	YEAR ENDED	PERIOD
	31.3.21	1.1.19
	TO	31.3.20
Madressa and mosque staff	3	6
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

CRESCENT LEARNING CENTRE (MAKKI MASJID)
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	134,380	21,590	155,970
Charitable activities			
Madressa fees	10,964	-	10,964
Investment income	5	-	5
Total	<u>145,349</u>	<u>21,590</u>	<u>166,939</u>
EXPENDITURE ON			
Raising funds	7,900	20,635	28,535
Charitable activities			
Mosque and madressa running costs	61,336	-	61,336
Total	<u>69,236</u>	<u>20,635</u>	<u>89,871</u>
NET INCOME	<u>76,113</u>	<u>955</u>	<u>77,068</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	412,439	1,730	414,169
TOTAL FUNDS CARRIED FORWARD	<u><u>488,552</u></u>	<u><u>2,685</u></u>	<u><u>491,237</u></u>

CRESCENT LEARNING CENTRE (MAKKI MASJID)
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

7. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1st April 2020	437,489	825	18,838	457,152
Additions	50,067	-	-	50,067
At 31st March 2021	<u>487,556</u>	<u>825</u>	<u>18,838</u>	<u>507,219</u>
DEPRECIATION				
At 1st April 2020	-	744	10,185	10,929
Charge for year	-	80	2,826	2,906
At 31st March 2021	<u>-</u>	<u>824</u>	<u>13,011</u>	<u>13,835</u>
NET BOOK VALUE				
At 31st March 2021	<u>487,556</u>	<u>1</u>	<u>5,827</u>	<u>493,384</u>
At 31st March 2020	<u>437,489</u>	<u>81</u>	<u>8,653</u>	<u>446,223</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21 £	31/3/20 £
Other debtors	-	32,620
	<u>-</u>	<u>32,620</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21 £	31/3/20 £
Taxation and social security	48	-
Other creditors	1,110	5,353
	<u>1,158</u>	<u>5,353</u>

CRESCENT LEARNING CENTRE (MAKKI MASJID)
 NOTES TO THE FINANCIAL STATEMENTS - continued
 FOR THE YEAR ENDED 31ST MARCH 2021

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		31/3/21	31/3/20
		£	£
Other creditors		16,000	26,750
		<u> </u>	<u> </u>

11. MOVEMENT IN FUNDS		Net movement	At
	At 1.4.20	in funds	31.3.21
	£	£	£
Unrestricted funds			
General fund	488,552	37,665	526,217
Restricted funds			
Zakat	2,685	(1,263)	1,422
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	491,237	36,402	527,639
	<u> </u>	<u> </u>	<u> </u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	115,279	(77,614)	37,665
Restricted funds			
Zakat	12,237	(13,500)	(1,263)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	127,516	(91,114)	36,402
	<u> </u>	<u> </u>	<u> </u>

Comparatives for movement in funds

	Net movement	At
	in funds	31.3.20
	£	£
Unrestricted funds		
General fund	412,439	76,113
488,552		
Restricted funds		
Zakat	1,730	955
2,685		
	<u> </u>	<u> </u>
TOTAL FUNDS	414,169	77,068
	<u> </u>	<u> </u>

CRESCENT LEARNING CENTRE (MAKKI MASJID)
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	145,349	(69,236)	76,113
Restricted funds			
Zakat	21,590	(20,635)	955
TOTAL FUNDS	<u>166,939</u>	<u>(89,871)</u>	<u>77,068</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2021.

CRESCENT LEARNING CENTRE (MAKKI MASJID)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021

	YEAR ENDED 31.3.21 £	PERIOD 1.1.19 TO 31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations received	92,938	155,970
Grants	26,725	-
	<u>119,663</u>	<u>155,970</u>
Investment income		
Bank interest receivable	15	5
Charitable activities		
Madressa fees	7,838	10,964
	<u>127,516</u>	<u>166,939</u>
EXPENDITURE		
Raising donations and legacies		
Donations paid	46,180	27,635
Charitable activities		
Trustees' salaries	9,874	15,812
Wages	24,370	29,656
Light and heat	2,958	5,128
Postage and stationery	2,205	1,479
Repairs & maintenance	278	5,592
Depreciation of tangible fixed assets	2,906	2,223
	<u>42,591</u>	<u>59,890</u>
Support costs		
Management		
Insurance	498	-
Finance		
Bank charges	945	1,446
Governance costs		
Accountancy and legal fees	900	900
Total resources expended	<u>91,114</u>	<u>89,871</u>
Net income	<u><u>36,402</u></u>	<u><u>77,068</u></u>

This page does not form part of the statutory financial statements