

**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

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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 Total funds £	PERIOD 1.1.19 TO 31.3.20 Total funds £
	Notes	Unrestricted fund £	Restricted fund £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies		107,426	12,237	119,663	155,970
Charitable activities					
Madressa fees		-	-	-	10,964
Mosque and madressa running costs		7,838	-	7,838	-
Investment income	2	15	-	15	5
Total		115,279	12,237	127,516	166,939
EXPENDITURE ON					
Raising funds	3	33,178	13,500	46,678	28,535
Charitable activities					
Mosque and madressa running costs		44,436	-	44,436	61,336
Total		77,614	13,500	91,114	89,871
NET INCOME/(EXPENDITURE)		37,665	(1,263)	36,402	77,068
RECONCILIATION OF FUNDS					
Total funds brought forward		488,552	2,685	491,237	414,169
TOTAL FUNDS CARRIED FORWARD		526,217	1,422	527,639	491,237

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		<u>542,217</u>	<u>1,422</u>	<u>543,639</u>	<u>517,987</u>
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>	<u>491,237</u>
NET ASSETS					
		<u>526,217</u>	<u>1,422</u>	<u>527,639</u>	<u>491,237</u>
FUNDS	11				
Unrestricted funds				526,217	488,552
Restricted funds				<u>1,422</u>	<u>2,685</u>
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 31.3.21 £	PERIOD 1.1.19 TO 31.3.20 £
Bank interest receivable	15	5

3. RAISING FUNDS

RAISING DONATIONS AND LEGACIES

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

4. TRUSTEES' REMUNERATION AND BENEFITS

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

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 31.3.21	PERIOD 1.1.19 TO 31.3.20
Madressa and mosque staff	3	6

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	145,349	21,590	166,939
EXPENDITURE ON			
Raising funds	7,900	20,635	28,535
Charitable activities			
Mosque and madressa running costs	61,336	-	61,336
Total	69,236	20,635	89,871
NET INCOME	76,113	955	77,068
RECONCILIATION OF FUNDS			
Total funds brought forward	412,439	1,730	414,169
TOTAL FUNDS CARRIED FORWARD	488,552	2,685	491,237

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	487,556	825	18,838	507,219
DEPRECIATION				
At 1st April 2020	-	744	10,185	10,929
Charge for year	-	80	2,826	2,906
At 31st March 2021	-	824	13,011	13,835
NET BOOK VALUE				
At 31st March 2021	487,556	1	5,827	493,384
At 31st March 2020	437,489	81	8,653	446,223

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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
	1,158	5,353

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	<u>16,000</u>	<u>26,750</u>

11. 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>

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>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	412,439	76,113	488,552
Restricted funds			
Zakat	1,730	955	2,685
TOTAL FUNDS	<u>414,169</u>	<u>77,068</u>	<u>491,237</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	-
	119,663	155,970
Investment income		
Bank interest receivable	15	5
Charitable activities		
Madressa fees	7,838	10,964
Total incoming resources	127,516	166,939
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
	42,591	59,890
Support costs		
Management		
Insurance	498	-
Finance		
Bank charges	945	1,446
Governance costs		
Accountancy and legal fees	900	900
Total resources expended	91,114	89,871
Net income	36,402	77,068

This page does not form part of the statutory financial statements