

**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

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FOR THE YEAR ENDED 31ST MARCH 2022

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**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2022**

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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

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## 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

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**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)**

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

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

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**

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**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**

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

**3. RAISING FUNDS**

**RAISING DONATIONS AND LEGACIES**

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

**4. TRUSTEES' REMUNERATION AND BENEFITS**

	<b>31/3/22</b>	<b>31/3/21</b>
	<b>£</b>	<b>£</b>
Trustees' salaries	<b>14,967</b>	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:

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

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	107,426	12,237	119,663
<b>Charitable activities</b>			
Mosque and madressa running	7,838	-	7,838
Investment income	15	-	15
<b>Total</b>	<u>115,279</u>	<u>12,237</u>	<u>127,516</u>
<b>EXPENDITURE ON</b>			
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 £
<b>Charitable activities</b>			
Mosque and madressa running	44,436	-	44,436
<b>Total</b>	<u>77,614</u>	<u>13,500</u>	<u>91,114</u>
<b>NET INCOME/(EXPENDITURE)</b>	37,665	(1,263)	36,402
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	488,552	2,685	491,237
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>				
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>
<b>DEPRECIATION</b>				
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>
<b>NET BOOK VALUE</b>				
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
	<u>903</u>	<u>1,158</u>

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

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

**10. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	526,217	81,375	56,063	663,655
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>527,639</u>	<u>316,224</u>	<u>-</u>	<u>843,863</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	136,919	(55,544)	81,375
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 2022

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	488,552	37,665	526,217
<b>Restricted funds</b>			
Zakat	2,685	(1,263)	1,422
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	115,279	(77,614)	37,665
<b>Restricted funds</b>			
Zakat	12,237	(13,500)	(1,263)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	488,552	119,040	56,063	663,655
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	252,198	(133,158)	119,040
<b>Restricted funds</b>			
Zakat	53,055	(54,975)	(1,920)
Renovation Project	228,355	-	228,355
Other projects	20,421	(13,270)	7,151
	<u>301,831</u>	<u>(68,245)</u>	<u>233,586</u>
<b>TOTAL FUNDS</b>	<u><u>554,029</u></u>	<u><u>(201,403)</u></u>	<u><u>352,626</u></u>

Other project relates to fund balances on various projects as follows

Winter support	<b>£4,690.00</b>
Orphans support	<b>£240.00</b>
Qurbani project	<b>£2,231.00</b>

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations received	404,583	92,938
Grants	17,803	26,725
	<u>422,386</u>	<u>119,663</u>
<b>Investment income</b>		
Bank interest receivable	9	15
<b>Charitable activities</b>		
Madressa fees	4,118	7,838
<b>Total incoming resources</b>	<u>426,513</u>	<u>127,516</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Donations paid	54,745	46,180
<b>Charitable activities</b>		
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
	<u>52,172</u>	<u>42,591</u>
<b>Support costs</b>		
<b>Management</b>		
Insurance	249	498
<b>Finance</b>		
Bank charges	731	945
Card charges	1,702	-
	<u>2,433</u>	<u>945</u>
<b>Governance costs</b>		
Accountancy and legal fees	690	900
<b>Total resources expended</b>	<u>110,289</u>	<u>91,114</u>
<b>Net income</b>	<u>316,224</u>	<u>36,402</u>

This page does not form part of the statutory financial statements