

**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)

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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.

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	64,288 187,482	68,607 (187,482)	132,895 -	316,224 -
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	622	9
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

	31/3/23	31/3/22
	£	£
Trustees' salaries	28,241	14,967
	<u> </u>	<u> </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
	2	4
Madressa and mosque staff	<u> </u>	<u> </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	9	-	9
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	55,544	-	55,544
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

10. 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>

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
	397,899	422,386
Investment income		
Bank interest receivable	622	9
Charitable activities		
Madressa fees	3,500	4,118
Total incoming resources	402,021	426,513
EXPENDITURE		
Raising donations and legacies		
Donations paid	190,724	54,745
Fundraising fees	4,550	-
	195,274	54,745
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
	67,549	52,172
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
	<hr/>	<hr/>
	1,983	2,433
 Governance costs		
Accountancy fees	840	690
Accountancy specials	3,480	-
	<hr/>	<hr/>
	4,320	690
	<hr/>	<hr/>
Total resources expended	269,126	110,289
	<hr/>	<hr/>
Net income	132,895	316,224
	<hr/> <hr/>	<hr/> <hr/>

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