

**Charity number: 1139707**

**Chelmsford Muslim Society**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 31 December 2022**

**Chelmsford Muslim Society**  
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**For the year ended 31 December 2022**

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**Chelmsford Muslim Society  
Report of the Trustees  
For the year ended 31 December 2022**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 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 the Republic of Ireland (FRS 102) (effective 1 January 2015).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Chelmsford Muslim Society
<b>Charity registration number</b>	1139707
<b>Principal address</b>	13A Moulsham Street Chelmsford Essex CM2 0HU

**Chelmsford Muslim Society  
Report of the Trustees Continued  
For the year ended 31 December 2022**

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Mr Mohammed Nawaz  
(Appointed: 09 October 2022)  
Mr Nassir Hussain  
(Appointed: 27 March 2022)  
Mr Nasrullah Ahmed Raja  
(Appointed: 27 March 2022)  
Mr Shahbaz Shaikh  
(Appointed: 27 March 2022)  
Mr Saifur Rehman Ahmad  
(Appointed: 27 March 2022)  
Mr Muhammed Mirzaul Alam  
(Appointed: 27 March 2022)  
Mr Shafique Ali  
(Appointed: 27 March 2022)  
Mr Imam Biag  
(Appointed: 27 March 2022)  
Mr Gulam Kadir  
(Appointed: 27 March 2022)  
Mr Muahmmad Abdul Ghafur  
Mr Mohammad Akram  
Mr Aymanul Syed  
Mr Jahirur Rahman  
Mr Ghulam Rasool  
(Appointed: 13 July 2012)  
(Resigned: 17 March 2022)  
Mr Yeawor Meah  
(Appointed: 13 July 2022)  
(Resigned: 09 October 2022)  
Mr Muhammad Usman  
(Appointed: 27 March 2022)  
(Resigned: 09 October 2022)

**Independent examiners**

EMA Squared  
110 High Street  
Earls Colne  
Nr. Colchester  
Essex  
CO6 2QX

**Bankers**

HSBC Bank plc  
99 High Street  
Chelmsford  
Essex  
CM1 1EQ

**Chelmsford Muslim Society  
Report of the Trustees Continued  
For the year ended 31 December 2022**

Approved by the Board of Trustees and signed on its behalf by



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20 July 2023

Mr Mohammed Nawaz

**Chelmsford Muslim Society**  
**Independent Examiners Report to the Trustees**  
**For the year ended 31 December 2022**

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2022.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiners statement**

Since the Charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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.

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EMA Squared  
110 High Street  
Earls Colne  
Nr. Colchester  
Essex  
CO6 2QX

20 July 2023

**Chelmsford Muslim Society**  
**Statement of Financial Activities**  
**For the year ended 31 December 2022**

	Notes	Unrestricted funds £	2021 £
<b>Income and endowments from:</b>			
Donations and legacies	2	361,984	220,879
<b>Total</b>		<b>361,984</b>	<b>220,879</b>
<b>Expenditure on:</b>			
Raising funds	3	(122,498)	(28,170)
<b>Total</b>		<b>(122,498)</b>	<b>(28,170)</b>
<b>Net income</b>		<b>239,486</b>	<b>192,709</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		2,149,672	1,956,963
<b>Total funds carried forward</b>		<b>2,389,158</b>	<b>2,149,672</b>

**Chelmsford Muslim Society**  
**Statement of Financial Position**  
**As at 31 December 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Investments	8	2,349,605	2,349,605
		<u>2,349,605</u>	<u>2,349,605</u>
<b>Current assets</b>			
Debtors: amounts falling due within one year	9	-	46
Debtors: amounts falling due after more than one year	9	76,250	33,028
Cash at bank and in hand		48,303	47,121
		<u>124,553</u>	<u>80,195</u>
Creditors: amounts falling due within one year	10	-	(2,128)
Net current assets		<u>124,553</u>	<u>78,067</u>
Total assets less current liabilities		<u>2,474,158</u>	<u>2,427,672</u>
Creditors: amounts falling due after more than one year	11	(85,000)	(278,000)
Net assets		<u>2,389,158</u>	<u>2,149,672</u>
The funds of the charity			
Unrestricted income funds	12	2,389,158	2,149,672
Total funds		<u>2,389,158</u>	<u>2,149,672</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:




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Mr Mohammed Nawaz  
Trustee

20 July 2023



**Chelmsford Muslim Society**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2022**

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Chelmsford Muslim Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Going concern**

The accounts have been prepared on a going concern basis.

**2. Income from donations and legacies**

	2022	2021
	£	£
Unrestricted funds		
Donations received	361,984	172,363
Grants received	-	9,375
Gifts in kind	-	39,141
	<u>361,984</u>	<u>220,879</u>

**3. Expenditure on generating donations and legacies**

	2022	2021
	£	£
Unrestricted funds		
Donations	99,134	25,400
Support costs	23,364	2,770
	<u>122,498</u>	<u>28,170</u>

**Chelmsford Muslim Society**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 December 2022**

**4. Analysis of support costs**

	2022	2021
	£	£
<b>Governance costs</b>		
Accountancy fees	1,296	300
Other professional fees	-	835
Legal fees	14,027	23
Premises costs	7,475	1,526
Bank charges	566	86
	<u>23,364</u>	<u>2,770</u>

**5. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	2022	2021
	£	£
Accountancy fees	1,296	300
Financial advice	-	835
	<u>1,296</u>	<u>1,135</u>

**6. Staff costs and emoluments**

Total staff costs for the year ended 31 December 2022 were:

	2022	2021
	£	£
Salaries and wages	15,759	17,400
Pension costs	-	835
	<u>15,759</u>	<u>18,235</u>

  

	2022	2021
	£	£
Minister of religion	1	1
	<u>1</u>	<u>1</u>

**Chelmsford Muslim Society**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 December 2022**

**7. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

**Investments**

**8. Analysis of movement of social investments**

	Mixed motive investments £
Market value at 01 January 2022	2,349,605
Market value at 31 December 2022	2,349,605

**9. Debtors**

	2022 £	2021 £
Amounts due within one year:		
Other debtors	-	46
	-	46
Amounts due after more than one year:		
Amounts due by group and associated undertakings	76,250	33,028
	76,250	33,028

**10. Creditors: amounts falling due within one year**

	2022 £	2021 £
Other creditors	-	2,128
	-	2,128

**11. Creditors: amounts falling due after more than one year**

	2022 £	2021 £
Loans and overdrafts	85,000	278,000
	85,000	278,000

**Chelmsford Muslim Society**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 December 2022**

**12. Movement in funds**

**Unrestricted Funds**

	Balance at 01/01/2022 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2022 £
<b>General</b>				
General	2,149,672	361,984	(122,498)	2,389,158
	<u>2,149,672</u>	<u>361,984</u>	<u>(122,498)</u>	<u>2,389,158</u>

**Unrestricted Funds - Previous year**

	Balance at 01/01/2021 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2021 £
<b>General</b>				
General	1,956,963	220,879	(28,170)	2,149,672
	<u>1,956,963</u>	<u>220,879</u>	<u>(28,170)</u>	<u>2,149,672</u>

**Purpose of unrestricted Funds**

**General**

To advance the Islamic religion in Chelmsford through holding prayers, lectures, festivals and providing education to the community.

**13. Analysis of net assets between funds**

	Net current assets / (liabilities) £	Creditors > one year £	Net Assets £
<b>Unrestricted funds</b>			
<b>General</b>			
General	124,553	(85,000)	39,553
	<u>124,553</u>	<u>(85,000)</u>	<u>39,553</u>

**Chelmsford Muslim Society**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 December 2022**

Previous year

	Net current assets / (liabilities) £	Creditors > one year £	Net Assets £
Unrestricted funds			
General			
General	78,067	(278,000)	(199,933)
	<u>78,067</u>	<u>(278,000)</u>	<u>(199,933)</u>

**Chelmsford Muslim Society**  
**Detailed Statement of Financial Activities**  
**For the year ended 31 December 2022**

	2022	2021
	£	£
<b>INCOME AND ENDOWMENT</b>		
Donations and legacies		
Donations	361,984	172,363
Grants receivable	-	9,375
Gift Aid	-	39,141
	<hr/> 361,984	<hr/> 220,879
<b>Total incoming resources</b>	<hr/> 361,984	<hr/> 220,879
<b>EXPENDITURE</b>		
Raising donations and legacies		
Donations	(99,134)	(25,400)
	<hr/> (99,134)	<hr/> (25,400)
<b>SUPPORT COSTS</b>		
Governance costs		
Governance costs	(23,364)	(2,770)
	<hr/> (23,364)	<hr/> (2,770)
<b>Total resources expended</b>	<hr/> (122,498)	<hr/> (28,170)
<b>Net Income</b>	<hr/> <hr/> 239,486	<hr/> <hr/> 192,709