

MASJID AT-TAQWA COMMUNITY & EDUCATION TRUST

England & Wales · Charity number 1141106

Details

Other names MASJID AT-TAQWA

Status Registered

Legal form Trust

Registered 2011-04-04

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

Contact

Address 1 Harewood Street
Leicester
LE5 3LX

Phone 07734295793

Email admin@attaqwa.co.uk

Website www.attaqwa.co.uk

Activities

Objects: (I) TO ADVANCE THE RELIGION OF ISLAM, BY MEANS OF, BUT NOT EXCLUSIVELY, PROMOTING THE TEACHINGS AND TENETS OF ISLAM, PROVISION OF FACILITIES FOR WORSHIP AND ISLAMIC EDUCATION AND PROVISION OF MARRIAGE SERVICES, IN ACCORDANCE WITH THE TEACHINGS OF THE QUR'ÂN AND THE SUNNAH OF THE PROPHET MUHAMMAD (PBUH);(II) TO ADVANCE THE EDUCATION OF THE PUBLIC BY MEANS OF, BUT NOT EXCLUSIVELY, THE PROVISION OF LANGUAGE CLASSES, COMMUNITY LEARNING PROGRAMMES AND ANY SUCH FACILITIES AND ACTIVITIES AS THE TRUSTEES THINK FIT; (III) TO RELIEVE FINANCIAL HARDSHIP, DISTRESS AND SUFFERING AMONG POOR PEOPLE, ORPHANS, VICTIMS OF NATURAL DISASTERS AND OTHER PEOPLE IN NEED, BY MEANS OF, BUT NOT EXCLUSIVELY, MAKING GRANTS FOR PROVIDING OR PAYING FOR ITEMS, EQUIPMENT, SERVICES AND FACILITIES, INCLUDING THE PROVISION OF FOOD, WATER, CLOTHING, MEDICAL TREATMENT, COUNSELLING, REHABILITATION, AND ACCOMMODATION FOR THE SAID PERSONS;(IV) TO PROMOTE RACIAL AND RELIGIOUS HARMONY FOR THE BENEFIT OF THE PUBLIC BY PROMOTING KNOWLEDGE AND MUTUAL UNDERSTANDING BETWEEN DIFFERENT RACIAL AND FAITH GROUPS, IN WAYS THAT CREATES TRUST, UNITY AND PEACE BETWEEN THEM;(V) TO HELP YOUNG PEOPLE, ESPECIALLY BUT NOT EXCLUSIVELY THROUGH LEISURE TIME AND RECREATIONAL ACTIVITIES, SO AS TO DEVELOP THEIR CAPABILITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND AS GOOD CITIZENS(V) TO PROMOTE ANY OTHER CHARITABLE PURPOSE FOR THE BENEFIT OF THOSE IN NEED THAT THE TRUSTEES FROM TIME TO TIME DETERMINE.

Activities: Accommodating the five daily congregational prayers for males and females. Running an after school Quran Class and Islamic Studies curriculum. School holiday clubs for children between the ages of 7 and 14 involving sports, cookery, arts and crafts. Collecting charity for the less fortunate at times of adversity. Supporting national conferences and training courses outside the centre.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Amateur Sport
- **Who:** People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Leicestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£318,738	£289,847	-	-
2024-03-31	£232,756	£219,012	-	-
2023-03-31	£211,930	£162,575	-	-
2022-03-31	£302,465	£64,630	-	-
2021-03-31	£87,575	£57,044	-	-

Trustees

Name	Role	Appointed
MOHAMMAD AMJAD		2011-04-01
MOHAMMAD HUZAER AMJAD		2011-04-04
MOHAMMAD SULEYMAAN ARSHAD		2011-04-04
MOHAMMED HANIF WARAICH		2011-04-04
MOHAMMED OMAER AMJAD		2011-04-01
MOHAMMED RIZWAN SAFDAR		2011-04-04
Mohammed Imran WARAICH		2011-04-01

MASJID AT-TAQWA COMMUNITY & EDUCATION TRUST

England & Wales - Charity number 1141106

Accounts

Registered charity number
1141106

Masjid At-Taqwa Community & Education Trust

Report and Accounts

31 March 2025

Masjid At-Taqwa Community & Education Trust
Trust Information

Trustees

Mr Mohammed Imran Waraich
Mr Mohammad Huzaer Amjad
Mr Mohammed Omaer Amjad
Mr Mohammad Amjad
Mr Mohammed Hanif Waraich
Mr Mohammad Suleymaan Arshad
Mr Mohammed Rizwan Safdar

Independent examiner

Smartfield Limited
81 London Road
First Floor
Leicester
LE2 0PF

Registered office

1 Harewood Street
Leicester
LE5 3LX

Registered charity number

1141106

Masjid At-Taqwa Community & Education Trust
Registered charity number: 1141106
Trustees' Report

The trustees present their report and accounts for the year ended 31 March 2025.

Principal activities

(I) To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam, provision of facilities for worship and Islamic education and provision of marriage services, in accordance with the teachings of the Quraan and the Sunnah of the Prophet Muhammad (Peace Be Upon Him);

(li) To advance the education of the public by means of, but not exclusively, the provision of language classes, community learning programmes and any such facilities and activities as the trustees think fit;

(iii) To relieve financial hardship, distress and suffering among poor people, orphans, victims of natural disasters and other people in need, by means of, but not exclusively, making grants for providing or paying for items, equipment, services and facilities, including the provision of food, water, clothing, medical treatment, counselling, rehabilitation, and accommodation for the said persons;

(iv) To promote racial and religious harmony for the benefit of the public by promoting knowledge and mutual understanding between different racial and faith groups, in ways that creates trust, unity and peace between them;

(v) To help young people, especially but not exclusively through leisure time and recreational activities, so as to develop their capabilities that they may grow to full maturity as individuals and as good citizens; and

(vi) To promote any other charitable purpose for the benefit of those in need that the trustees from time to time determine.

Trustees

The following persons served as trustees during the year:

Mr Mohammed Imran Waraich
Mr Mohammed Omaer Amjad
Mr Mohammad Amjad
Mr Mohammed Hanif Waraich
Mr Mohammad Huzaer Amjad
Mr Mohammad Suleymaan Arshad
Mr Mohammed Rizwan Safdar

Recruitment and Appointment of Trustees

The charity is governed by a board of trustees drawn from the local community. This is to ensure that the board has the skills and experience required to oversee the management of the charity and its operations.

Masjid At-Taqwa Community & Education Trust
Registered charity number: 1141106
Trustees' Report

Trustee Induction and Training

All new trustees receive a planned induction programme before taking up their place on the board. This includes an explanation of their roles and responsibilities, an introduction to other trustees, an overview of recent business and an explanation of board format and process.

Reserves policy

The trustees aim to ensure that sufficient funds are maintained to enable the trust to carry out its activities.

Risk management

The trustees have examined the major strategic, business and operational risks which the trust faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Public Benefit Statement

The trustees have considered the general guidance on public benefit issued by the Charities Commission and have taken due regard of that guidance. The trustees consider that they are satisfied that the charity's activities do provide a public benefit.

Results for the year

The charity had a surplus of £28891 for the year. The detailed results are set out in the attached financial statements.

Achievements and performance

The Trust carries out a wide and varied range of activities for various groups within the community in pursuance of its objectives. The trustees believe these activities provide great benefit to those who worship at the Mosque and the wider community in Leicester.

Summary of activities

During the year under review, the charity operated from premises at 393 Humberstone Road, Leicester, LE5 3DF. The charity's provision of religious services and social activities including:

- Accommodating the five daily congregational prayers for males and females.
- Hosting regular public lectures relating to current affairs.
- Holding courses and classes for Adults and Children.
- Delivering constructive sermons in the English language.
- Running an after school Quran Class and Islamic Studies curriculum.
- School holiday clubs for children between the ages of 7 and 14 involving sports, cookery, arts and crafts.
- Regular sporting activities for the youth.
- Social events such as coffee mornings for mothers and toddlers, summer fayres to build community cohesion and raise funds for the Centre.
- Co-operating with related Muslim and non-Muslim organisations for the benefit of the general public.
- Solicitation of marriage contracts and marriage counselling.
- Collecting charity for the less fortunate at times of adversity.
- Supporting national conferences and training courses outside the centre.

Masjid At-Taqwa Community & Education Trust
Registered charity number: 1141106
Trustees' Report

Statement as to disclosure of information to the independent examiner

In so far as the trustees are aware:

- there is no relevant accounting information of which the charity's independent examiner are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the independent examiner are aware of that information.

Statement of trustees responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable trust for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable trust will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable trust and to enable them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the charitable trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board on 18 January 2026 and signed on its behalf.

Mr Mohammed Imran Waraich
Trustee

Mr Mohammad Huzaer Amjad
Trustee

Masjid At-Taqwa Community & Education Trust Independent Examiner's Report

Independent Examiner's Report to the Trustees of Masjid At-Taqwa Community & Education Trust

I report on the accounts of Masjid At-Taqwa Community & Education Trust for the year ended 31 March 2025, which are set out on pages six to eleven.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and an independent examination is needed.

It is my responsibility to: examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- i) which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, have not been met; or
- ii) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

Smartfield Ltd

Z Bawany
on behalf of
Smartfield Limited

81 London Road
First Floor
Leicester
LE2 0PF

18 January 2026

Masjid At-Taqwa Community & Education Trust
Statement of Financial Activities
for the year ended 31 March 2025

	Notes	2025 £	2024 £
Incoming resources			
Income from charitable activities and generated funds		318,738	232,756
Resources expended			
Direct charitable expenses		(218,894)	(132,233)
Gross surplus		<u>99,844</u>	<u>100,523</u>
Administrative expenses		(70,953)	(86,779)
Operating surplus	2	<u>28,891</u>	<u>13,744</u>
Surplus on ordinary activities		<u>28,891</u>	<u>13,744</u>
Surplus for the financial year		<u><u>28,891</u></u>	<u><u>13,744</u></u>

Masjid At-Taqwa Community & Education Trust
Balance Sheet
as at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	3	776,569	780,569
Current assets			
Debtors	4	10,000	-
Cash at bank and in hand		<u>107,958</u>	<u>85,657</u>
		117,958	85,657
Creditors: amounts falling due within one year			
	5	(360)	(950)
Net current assets		<u>117,598</u>	<u>84,707</u>
Total assets less current liabilities		<u>894,167</u>	<u>865,276</u>
Creditors: amounts falling due after more than one year			
	6	(5,100)	(5,100)
Net assets		<u><u>889,067</u></u>	<u><u>860,176</u></u>
Reserves			
Reserves of trust	7	889,067	860,176
Net funds		<u><u>889,067</u></u>	<u><u>860,176</u></u>

The trustees are satisfied that the trust is entitled to exemption from the requirement to obtain an audit.

The members have not required the trust to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Charity Commission with respect to accounting records and the preparation of accounts.

Mr Mohammed Imran Waraich
Trustee
Approved by the board on 18 January 2026

Mr Mohammad Huzaer Amjad
Trustee

Masjid At-Taqwa Community & Education Trust
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards.

The accounts have also been drawn up in accordance with the Statement of Recommended Practice (SORP) - "Accounting and Reporting by Charities" issued by the Charity Commissioners in England and Wales.

Income

Income is accounted for on a receipts basis.

Resources expended

Resources expended are accounted for as the liability is incurred. Expenditure includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and fixtures	15% straight line
Land and buildings	Straight line over 50 years

Stocks

Stock is valued at the lower of cost and net realisable value.

2 Operating profit

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	<u>4,000</u>	<u>4,000</u>

Masjid At-Taqwa Community & Education Trust
Notes to the Accounts
for the year ended 31 March 2025

3 Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2024	<u>832,569</u>
At 31 March 2025	<u><u>832,569</u></u>
Depreciation	
At 1 April 2024	52,000
Charge for the year	<u>4,000</u>
At 31 March 2025	<u><u>56,000</u></u>
Net book value	
At 31 March 2025	<u><u>776,569</u></u>
At 31 March 2024	<u><u>780,569</u></u>

4 Debtors	2025 £	2024 £
Other debtors (loan given to other charity)	<u>10,000</u>	<u>-</u>

5 Creditors: amounts falling due within one year	2025 £	2024 £
Other creditors	<u>360</u>	<u>950</u>

6 Creditors: amounts falling due after one year	2025 £	2024 £
Other creditors	<u>5,100</u>	<u>5,100</u>

7 Reserves	2025 £
At 1 April 2024	860,176
Surplus for the year	28,891
At 31 March 2025	<u><u>889,067</u></u>

8 Ultimate controlling party

In the opinion of the trustees, given the structure of the trust, there is no ultimate controlling party.

Masjid At-Taqwa Community & Education Trust
Detailed profit and loss account
for the year ended 31 March 2025

	2025	2024
	£	£
Incoming resources	318,738	232,756
Direct charitable expenses	(218,894)	(132,233)
Gross surplus	<u>99,844</u>	<u>100,523</u>
Administrative expenses	(70,953)	(86,779)
Operating surplus	<u>28,891</u>	<u>13,744</u>
Surplus for the year	<u><u>28,891</u></u>	<u><u>13,744</u></u>

Masjid At-Taqwa Community & Education Trust
Detailed profit and loss account
for the year ended 31 March 2025

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Incoming resources				
Funds received	318,738		318,738	232,756
Resources expended				
Direct charitable expenses <small>(books for tuition & donations to other charities)</small>	218,894		218,894	132,233
Administrative expenses				
Employee costs:				
Wages and salaries	26,878		26,878	36,204
	26,878	-	26,878	36,204
Premises costs:				
Rates	7,351		7,351	8,947
Light and heat	6,062		6,062	18,977
Cleaning	223		223	-
	13,636	-	13,636	27,924
General administrative expenses:				
Telephone and fax	662		662	612
Stationery and printing	2,840		2,840	240
Events expense	12,344		12,344	7,093
Subscriptions	507		507	345
Bank charges	191		191	1,366
Insurance	1,809		1,809	1,698
Equipment expensed	1,984		1,984	-
Repairs and maintenance	5,053		5,053	6,026
Depreciation		4,000	4,000	4,000
	25,390	4,000	29,390	21,380
Legal and professional costs:				
Accountancy fees	670		670	975
Consultancy fees	379		379	296
	1,049	-	1,049	1,271
	66,953	4,000	70,953	86,779

MASJID AT-TAQWA COMMUNITY & EDUCATION TRUST

England & Wales - Charity number 1141106

Accounts

Registered charity number
1141106

Masjid At-Taqwa Community & Education Trust

Report and Accounts

31 March 2024

Masjid At-Taqwa Community & Education Trust Trust Information

Trustees

Mr Mohammed Imran Waraich
Mr Mohammad Huzaer Amjad
Mr Mohammed Omaer Amjad
Mr Mohammad Amjad
Mr Mohammed Hanif Waraich
Mr Mohammad Suleymaan Arshad
Mr Mohammed Rizwan Safdar

Independent examiner

Smartfield Limited
81 London Road
First Floor
Leicester
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Registered office

1 Harewood Street
Leicester
LE5 3LX

Registered charity number

1141106

Masjid At-Taqwa Community & Education Trust
Registered charity number: 1141106
Trustees' Report

The trustees present their report and accounts for the year ended 31 March 2024.

Principal activities

(I) To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam, provision of facilities for worship and Islamic education and provision of marriage services, in accordance with the teachings of the Quraan and the Sunnah of the Prophet Muhammad (Peace Be Upon Him);

(ii) To advance the education of the public by means of, but not exclusively, the provision of language classes, community learning programmes and any such facilities and activities as the trustees think fit;

(iii) To relieve financial hardship, distress and suffering among poor people, orphans, victims of natural disasters and other people in need, by means of, but not exclusively, making grants for providing or paying for items, equipment, services and facilities, including the provision of food, water, clothing, medical treatment, counselling, rehabilitation, and accommodation for the said persons;

(iv) To promote racial and religious harmony for the benefit of the public by promoting knowledge and mutual understanding between different racial and faith groups, in ways that creates trust, unity and peace between them;

(v) To help young people, especially but not exclusively through leisure time and recreational activities, so as to develop their capabilities that they may grow to full maturity as individuals and as good citizens; and

(vi) To promote any other charitable purpose for the benefit of those in need that the trustees from time to time determine.

Trustees

The following persons served as trustees during the year:

Mr Mohammed Imran Waraich
Mr Mohammed Omaer Amjad
Mr Mohammad Amjad
Mr Mohammed Hanif Waraich
Mr Mohammad Huzaer Amjad
Mr Mohammad Suleymaan Arshad
Mr Mohammed Rizwan Safdar

Recruitment and Appointment of Trustees

The charity is governed by a board of trustees drawn from the local community. This is to ensure that the board has the skills and experience required to oversee the management of the charity and its operations.

Masjid At-Taqwa Community & Education Trust
Registered charity number: 1141106
Trustees' Report

Trustee Induction and Training

All new trustees receive a planned induction programme before taking up their place on the board. This includes an explanation of their roles and responsibilities, an introduction to other trustees, an overview of recent business and an explanation of board format and process.

Reserves policy

The trustees aim to ensure that sufficient funds are maintained to enable the trust to carry out its activities.

Risk management

The trustees have examined the major strategic, business and operational risks which the trust faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Public Benefit Statement

The trustees have considered the general guidance on public benefit issued by the Charities Commission and have taken due regard of that guidance. The trustees consider that they are satisfied that the charity's activities do provide a public benefit.

Results for the year

The charity had a surplus of £13744 for the year. The detailed results are set out in the attached financial statements.

Achievements and performance

The Trust carries out a wide and varied range of activities for various groups within the community in pursuance of its objectives. The trustees believe these activities provide great benefit to those who worship at the Mosque and the wider community in Leicester.

Summary of activities

During the year under review, the charity operated from premises at 393 Humberstone Road, Leicester, LE5 3DF. The charity's provision of religious services and social activities including:

- Accommodating the five daily congregational prayers for males and females.
- Hosting regular public lectures relating to current affairs.
- Holding courses and classes for Adults and Children.
- Delivering constructive sermons in the English language.
- Running an after school Quran Class and Islamic Studies curriculum.
- School holiday clubs for children between the ages of 7 and 14 involving sports, cookery, arts and crafts.
- Regular sporting activities for the youth.
- Social events such as coffee mornings for mothers and toddlers, summer fayres to build community cohesion and raise funds for the Centre.
- Co-operating with related Muslim and non-Muslim organisations for the benefit of the general public.
- Solicitation of marriage contracts and marriage counselling.
- Collecting charity for the less fortunate at times of adversity.
- Supporting national conferences and training courses outside the centre.

Masjid At-Taqwa Community & Education Trust
Registered charity number: 1141106
Trustees' Report

Statement as to disclosure of information to the independent examiner

In so far as the trustees are aware:

- there is no relevant accounting information of which the charity's independent examiner are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the independent examiner are aware of that information.

Statement of trustees responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable trust for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable trust will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable trust and to enable them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the charitable trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board on 13 January 2025 and signed on its behalf.

Mr Mohammed Imran Waraich
Trustee

Mr Mohammad Huzaer Amjad
Trustee

Masjid At-Taqwa Community & Education Trust Independent Examiner's Report

Independent Examiner's Report to the Trustees of Masjid At-Taqwa Community & Education Trust

I report on the accounts of Masjid At-Taqwa Community & Education Trust for the year ended 31 March 2024, which are set out on pages six to eleven.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and an independent examination is needed.

It is my responsibility to: examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- i) which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, have not been met; or
- ii) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

Smartfield Ltd

Z Bawany
on behalf of
Smartfield Limited

81 London Road
First Floor
Leicester
LE2 0PF

13 January 2025

Masjid At-Taqwa Community & Education Trust
Statement of Financial Activities
for the year ended 31 March 2024

	Notes	2024 £	2023 £
Incoming resources			
Income from charitable activities and generated funds		232,756	211,930
Resources expended			
Direct charitable expenses		(132,233)	(100,785)
Gross surplus		<u>100,523</u>	<u>111,145</u>
Administrative expenses		(86,779)	(61,790)
Operating surplus	2	<u>13,744</u>	<u>49,355</u>
Surplus on ordinary activities		<u>13,744</u>	<u>49,355</u>
Surplus for the financial year		<u><u>13,744</u></u>	<u><u>49,355</u></u>

Masjid At-Taqwa Community & Education Trust
Balance Sheet
as at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	3	780,569	784,569
Current assets			
Cash at bank and in hand		85,657	67,498
Creditors: amounts falling due within one year	4	(950)	(535)
Net current assets		84,707	66,963
Total assets less current liabilities		865,276	851,532
Creditors: amounts falling due after more than one year	5	(5,100)	(5,100)
Net assets		860,176	846,432
Reserves			
Reserves of trust	6	860,176	846,432
Net funds		860,176	846,432

The trustees are satisfied that the trust is entitled to exemption from the requirement to obtain an audit.

The members have not required the trust to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Charity Commission with respect to accounting records and the preparation of accounts.

Mr Mohammed Imran Waraich
Trustee
Approved by the board on 13 January 2025

Mr Mohammad Huzaer Amjad
Trustee

Masjid At-Taqwa Community & Education Trust
Notes to the Accounts
for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards.

The accounts have also been drawn up in accordance with the Statement of Recommended Practice (SORP) - "Accounting and Reporting by Charities" issued by the Charity Commissioners in England and Wales.

Income

Income is accounted for on a receipts basis.

Resources expended

Resources expended are accounted for as the liability is incurred. Expenditure includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and fixtures	15% straight line
Land and buildings	Straight line over 50 years

Stocks

Stock is valued at the lower of cost and net realisable value.

2 Operating profit

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	<u>4,000</u>	<u>4,000</u>

Masjid At-Taqwa Community & Education Trust
Notes to the Accounts
for the year ended 31 March 2024

3 Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2023	832,569
At 31 March 2024	<u>832,569</u>
Depreciation	
At 1 April 2023	48,000
Charge for the year	4,000
At 31 March 2024	<u>52,000</u>
Net book value	
At 31 March 2024	<u>780,569</u>
At 31 March 2023	<u>784,569</u>

4 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	-	535
Other creditors	950	-
	<u>950</u>	<u>535</u>

5 Creditors: amounts falling due after one year

	2024 £	2023 £
Other creditors	5,100	5,100
	<u>5,100</u>	<u>5,100</u>

6 Reserves

	2024 £
At 1 April 2023	846,432
Surplus for the year	13,744
At 31 March 2024	<u>860,176</u>

7 Ultimate controlling party

In the opinion of the trustees, given the structure of the trust, there is no ultimate controlling party.

Masjid At-Taqwa Community & Education Trust
Detailed profit and loss account
for the year ended 31 March 2024

	2024	2023
	£	£
Incoming resources	232,756	211,930
Direct charitable expenses	(132,233)	(100,785)
Gross surplus	<u>100,523</u>	<u>111,145</u>
Administrative expenses	(86,779)	(61,790)
Operating surplus	<u>13,744</u>	<u>49,355</u>
Surplus for the year	<u><u>13,744</u></u>	<u><u>49,355</u></u>

Masjid At-Taqwa Community & Education Trust
Detailed profit and loss account
for the year ended 31 March 2024

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Incoming resources				
Funds received	232,756		232,756	211,930
Resources expended				
Direct charitable expenses <small>(books for tuition & donations to other charities)</small>	132,233		132,233	100,785
Administrative expenses				
Employee costs:				
Wages and salaries	36,204		36,204	30,636
	36,204	-	36,204	30,636
Premises costs:				
Rates	8,947		8,947	7,174
Light and heat	18,977		18,977	8,643
Cleaning	-		-	221
	27,924	-	27,924	16,038
General administrative expenses:				
Telephone and fax	612		612	852
Stationery and printing	240		240	458
Events expense	7,093		7,093	4,740
Subscriptions	345		345	251
Bank charges	1,366		1,366	1,080
Insurance	1,698		1,698	1,521
Equipment expensed	-		-	724
Repairs and maintenance	6,026		6,026	955
Depreciation		4,000	4,000	4,000
	17,380	4,000	21,380	14,581
Legal and professional costs:				
Accountancy fees	975		975	535
Consultancy fees	296		296	-
	1,271	-	1,271	535
	82,779	4,000	86,779	61,790

MASJID AT-TAQWA COMMUNITY & EDUCATION TRUST

England & Wales - Charity number 1141106

Accounts

Registered charity number
1141106

Masjid At-Taqwa Community & Education Trust

Report and Accounts

31 March 2023

**Masjid At-Taqwa Community & Education Trust
Trust Information**

Trustees

Mr Mohammed Imran Waraich
Mr Mohammad Huzaer Amjad
Mr Mohammed Omaer Amjad
Mr Mohammad Amjad
Mr Mohammed Hanif Waraich
Mr Mohammad Suleymaan Arshad
Mr Mohammed Rizwan Safdar

Independent examiner

Smartfield Limited
81 London Road
First Floor
Leicester
LE2 0PF

Registered office

1 Harewood Street
Leicester
LE5 3LX

Registered charity number

1141106

Masjid At-Taqwa Community & Education Trust
Registered charity number: 1141106
Trustees' Report

The trustees present their report and accounts for the year ended 31 March 2023.

Principal activities

(I) To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam, provision of facilities for worship and Islamic education and provision of marriage services, in accordance with the teachings of the Quraan and the Sunnah of the Prophet Muhammad (Peace Be Upon Him);

(II) To advance the education of the public by means of, but not exclusively, the provision of language classes, community learning programmes and any such facilities and activities as the trustees think fit;

(iii) To relieve financial hardship, distress and suffering among poor people, orphans, victims of natural disasters and other people in need, by means of, but not exclusively, making grants for providing or paying for items, equipment, services and facilities, including the provision of food, water, clothing, medical treatment, counselling, rehabilitation, and accommodation for the said persons;

(iv) To promote racial and religious harmony for the benefit of the public by promoting knowledge and mutual understanding between different racial and faith groups, in ways that creates trust, unity and peace between them;

(v) To help young people, especially but not exclusively through leisure time and recreational activities, so as to develop their capabilities that they may grow to full maturity as individuals and as good citizens; and

(vi) To promote any other charitable purpose for the benefit of those in need that the trustees from time to time determine.

Trustees

The following persons served as trustees during the year:

Mr Mohammed Imran Waraich
Mr Mohammed Omaer Amjad
Mr Mohammad Amjad
Mr Mohammed Hanif Waraich
Mr Mohammad Huzaer Amjad
Mr Mohammad Suleymaan Arshad
Mr Mohammed Rizwan Safdar

Recruitment and Appointment of Trustees

The charity is governed by a board of trustees drawn from the local community. This is to ensure that the board has the skills and experience required to oversee the management of the charity and its operations.

Masjid At-Taqwa Community & Education Trust
Registered charity number: 1141106
Trustees' Report

Trustee Induction and Training

All new trustees receive a planned induction programme before taking up their place on the board. This includes an explanation of their roles and responsibilities, an introduction to other trustees, an overview of recent business and an explanation of board format and process.

Reserves policy

The trustees aim to ensure that sufficient funds are maintained to enable the trust to carry out its activities.

Risk management

The trustees have examined the major strategic, business and operational risks which the trust faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Public Benefit Statement

The trustees have considered the general guidance on public benefit issued by the Charities Commission and have taken due regard of that guidance. The trustees consider that they are satisfied that the charity's activities do provide a public benefit.

Results for the year

The charity had a surplus of £49355 for the year. The detailed results are set out in the attached financial statements.

Achievements and performance

The Trust carries out a wide and varied range of activities for various groups within the community in pursuance of its objectives. The trustees believe these activities provide great benefit to those who worship at the Mosque and the wider community in Leicester.

Summary of activities

During the year under review, the charity operated from premises at 393 Humberstone Road, Leicester, LE5 3DF. The charity's provision of religious services and social activities including:

- Accommodating the five daily congregational prayers for males and females.
- Hosting regular public lectures relating to current affairs.
- Holding courses and classes for Adults and Children.
- Delivering constructive sermons in the English language.
- Running an after school Quran Class and Islamic Studies curriculum.
- School holiday clubs for children between the ages of 7 and 14 involving sports, cookery, arts and crafts.
- Regular sporting activities for the youth.
- Social events such as coffee mornings for mothers and toddlers, summer fayres to build community cohesion and raise funds for the Centre.
- Co-operating with related Muslim and non-Muslim organisations for the benefit of the general public.
- Solicitation of marriage contracts and marriage counselling.
- Collecting charity for the less fortunate at times of adversity.
- Supporting national conferences and training courses outside the centre.

Masjid At-Taqwa Community & Education Trust
Registered charity number: 1141106
Trustees' Report

Statement as to disclosure of information to the independent examiner

In so far as the trustees are aware:

- there is no relevant accounting information of which the charity's independent examiner are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the independent examiner are aware of that information.

Statement of trustees responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable trust for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable trust will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable trust and to enable them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the charitable trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board on 22 December 2023 and signed on its behalf.

Mr Mohammed Imran Waraich
Trustee

Mr Mohammad Huzaer Amjad
Trustee

Masjid At-Taqwa Community & Education Trust Independent Examiner's Report

Independent Examiner's Report to the Trustees of Masjid At-Taqwa Community & Education Trust

I report on the accounts of Masjid At-Taqwa Community & Education Trust for the year ended 31 March 2023, which are set out on pages six to eleven.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and an independent examination is needed.

It is my responsibility to: examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- i) which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, have not been met; or
- ii) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

Smartfield Ltd

Z Bawany
on behalf of
Smartfield Limited

81 London Road
First Floor
Leicester
LE2 0PF

22 December 2023

Masjid At-Taqwa Community & Education Trust
Statement of Financial Activities
for the year ended 31 March 2023

	Notes	2023 £	2022 £
Incoming resources			
Income from charitable activities and generated funds		211,930	302,465
Resources expended			
Direct charitable expenses		(100,785)	(9,711)
Gross surplus		<u>111,145</u>	<u>292,754</u>
Administrative expenses		(61,790)	(54,919)
Operating surplus	2	<u>49,355</u>	<u>237,835</u>
Surplus on ordinary activities		<u>49,355</u>	<u>237,835</u>
Surplus for the financial year		<u><u>49,355</u></u>	<u><u>237,835</u></u>

Masjid At-Taqwa Community & Education Trust
Balance Sheet
as at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	784,569	788,569
Current assets			
Cash at bank and in hand		67,498	26,142
Creditors: amounts falling due within one year	4	(535)	(535)
Net current assets		<u>66,963</u>	<u>25,607</u>
Total assets less current liabilities		<u>851,532</u>	<u>814,176</u>
Creditors: amounts falling due after more than one year	5	(5,100)	(17,099)
Net assets		<u><u>846,432</u></u>	<u><u>797,077</u></u>
Reserves			
Reserves of trust	6	846,432	797,077
Net funds		<u><u>846,432</u></u>	<u><u>797,077</u></u>

The trustees are satisfied that the trust is entitled to exemption from the requirement to obtain an audit.

The members have not required the trust to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Charity Commission with respect to accounting records and the preparation of accounts.

Mr Mohammed Imran Waraich
Trustee
Approved by the board on 22 December 2023

Mr Mohammad Huzaer Amjad
Trustee

Masjid At-Taqwa Community & Education Trust
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards.

The accounts have also been drawn up in accordance with the Statement of Recommended Practice (SORP) - "Accounting and Reporting by Charities" issued by the Charity Commissioners in England and Wales.

Income

Income is accounted for on a receipts basis.

Resources expended

Resources expended are accounted for as the liability is incurred. Expenditure includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and fixtures	15% straight line
Land and buildings	Straight line over 50 years

Stocks

Stock is valued at the lower of cost and net realisable value.

2 Operating profit

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	<u>4,000</u>	<u>4,000</u>

Masjid At-Taqwa Community & Education Trust
Notes to the Accounts
for the year ended 31 March 2023

3 Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2022	832,569
At 31 March 2023	<u>832,569</u>
Depreciation	
At 1 April 2022	44,000
Charge for the year	4,000
At 31 March 2023	<u>48,000</u>
Net book value	
At 31 March 2023	<u>784,569</u>
At 31 March 2022	<u>788,569</u>

4 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	<u>535</u>	<u>535</u>

5 Creditors: amounts falling due after one year

	2023 £	2022 £
Other creditors	<u>5,100</u>	<u>17,099</u>

6 Reserves

	2023 £
At 1 April 2022	797,077
Surplus for the year	49,355
At 31 March 2023	<u>846,432</u>

7 Ultimate controlling party

In the opinion of the trustees, given the structure of the trust, there is no ultimate controlling party.

Masjid At-Taqwa Community & Education Trust
Detailed profit and loss account
for the year ended 31 March 2023

	2023	2022
	£	£
Incoming resources	211,930	302,465
Direct charitable expenses	(100,785)	(9,711)
Gross surplus	<u>111,145</u>	<u>292,754</u>
Administrative expenses	(61,790)	(54,919)
Operating surplus	<u>49,355</u>	<u>237,835</u>
Surplus for the year	<u><u>49,355</u></u>	<u><u>237,835</u></u>

Masjid At-Taqwa Community & Education Trust
Detailed profit and loss account
for the year ended 31 March 2023

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Incoming resources				
Funds received	211,930		211,930	302,465
Resources expended				
Direct charitable expenses <small>(books for tuition & donations to other charities)</small>	100,785		100,785	9,711
Administrative expenses				
Employee costs:				
Wages and salaries	30,636		30,636	21,707
	30,636	-	30,636	21,707
Premises costs:				
Rates	7,174		7,174	4,072
Light and heat	8,643		8,643	7,191
Cleaning	221		221	-
	16,038	-	16,038	11,263
General administrative expenses:				
Telephone and fax	852		852	779
Stationery and printing	458		458	202
Events expense	4,740		4,740	6,070
Subscriptions	251		251	114
Bank charges	1,080		1,080	-
Insurance	1,521		1,521	1,570
Equipment expensed	724		724	-
Repairs and maintenance	955		955	7,775
Depreciation		4,000	4,000	4,000
Sundry expenses	-		-	80
	10,581	4,000	14,581	20,590
Legal and professional costs:				
Accountancy fees	535		535	535
Consultancy fees	-		-	824
	535	-	535	1,359
	57,790	4,000	61,790	54,919

MASJID AT-TAQWA COMMUNITY & EDUCATION TRUST

England & Wales - Charity number 1141106

Accounts

Registered charity number
1141106

Masjid At-Taqwa Community & Education Trust

Report and Accounts

31 March 2022

**Masjid At-Taqwa Community & Education Trust
Trust Information**

Trustees

Mr Mohammed Imran Waraich
Mr Mohammad Huzaer Amjad
Mr Mohammed Omaer Amjad
Mr Mohammad Amjad
Mr Mohammed Hanif Waraich
Mr Mohammad Suleymaan Arshad
Mr Mohammed Rizwan Safdar

Independent examiner

Smartfield Limited
81 London Road
First Floor
Leicester
LE2 0PF

Registered office

1 Harewood Street
Leicester
LE5 3LX

Registered charity number

1141106

Masjid At-Taqwa Community & Education Trust
Registered charity number: 1141106
Trustees' Report

The trustees present their report and accounts for the year ended 31 March 2022.

Principal activities

(I) To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam, provision of facilities for worship and Islamic education and provision of marriage services, in accordance with the teachings of the Quraan and the Sunnah of the Prophet Muhammad (Peace Be Upon Him);

(ii) To advance the education of the public by means of, but not exclusively, the provision of language classes, community learning programmes and any such facilities and activities as the trustees think fit;

(iii) To relieve financial hardship, distress and suffering among poor people, orphans, victims of natural disasters and other people in need, by means of, but not exclusively, making grants for providing or paying for items, equipment, services and facilities, including the provision of food, water, clothing, medical treatment, counselling, rehabilitation, and accommodation for the said persons;

(iv) To promote racial and religious harmony for the benefit of the public by promoting knowledge and mutual understanding between different racial and faith groups, in ways that creates trust, unity and peace between them;

(v) To help young people, especially but not exclusively through leisure time and recreational activities, so as to develop their capabilities that they may grow to full maturity as individuals and as good citizens; and

(vi) To promote any other charitable purpose for the benefit of those in need that the trustees from time to time determine.

Trustees

The following persons served as trustees during the year:

Mr Mohammed Imran Waraich
Mr Mohammed Omaer Amjad
Mr Mohammad Amjad
Mr Mohammed Hanif Waraich
Mr Mohammad Huzaer Amjad
Mr Mohammad Suleymaan Arshad
Mr Mohammed Rizwan Safdar

Recruitment and Appointment of Trustees

The charity is governed by a board of trustees drawn from the local community. This is to ensure that the board has the skills and experience required to oversee the management of the charity and its operations.

Masjid At-Taqwa Community & Education Trust
Registered charity number: 1141106
Trustees' Report

Trustee Induction and Training

All new trustees receive a planned induction programme before taking up their place on the board. This includes an explanation of their roles and responsibilities, an introduction to other trustees, an overview of recent business and an explanation of board format and process.

Reserves policy

The trustees aim to ensure that sufficient funds are maintained to enable the trust to carry out its activities.

Risk management

The trustees have examined the major strategic, business and operational risks which the trust faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Public Benefit Statement

The trustees have considered the general guidance on public benefit issued by the Charities Commission and have taken due regard of that guidance. The trustees consider that they are satisfied that the charity's activities do provide a public benefit.

Results for the year

The charity had a surplus of £237835 for the year. The detailed results are set out in the attached financial statements.

Achievements and performance

The Trust carries out a wide and varied range of activities for various groups within the community in pursuance of its objectives. The trustees believe these activities provide great benefit to those who worship at the Mosque and the wider community in Leicester.

Summary of activities

During the year under review, the charity operated from premises at 393 Humberstone Road, Leicester, LE5 3DF. The charity's provision of religious services and social activities including:

- Accommodating the five daily congregational prayers for males and females.
- Hosting regular public lectures relating to current affairs.
- Holding courses and classes for Adults and Children.
- Delivering constructive sermons in the English language.
- Running an after school Quran Class and Islamic Studies curriculum.
- School holiday clubs for children between the ages of 7 and 14 involving sports, cookery, arts and crafts.
- Regular sporting activities for the youth.
- Social events such as coffee mornings for mothers and toddlers, summer fayres to build community cohesion and raise funds for the Centre.
- Co-operating with related Muslim and non-Muslim organisations for the benefit of the general public.
- Solicitation of marriage contracts and marriage counselling.
- Collecting charity for the less fortunate at times of adversity.
- Supporting national conferences and training courses outside the centre.

Masjid At-Taqwa Community & Education Trust
Registered charity number: 1141106
Trustees' Report

Statement as to disclosure of information to the independent examiner

In so far as the trustees are aware:

- there is no relevant accounting information of which the charity's independent examiner are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the independent examiner are aware of that information.

Statement of trustees responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable trust for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable trust will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable trust and to enable them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the charitable trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board on 2 January 2023 and signed on its behalf.

Mr Mohammed Imran Waraich
Trustee

Mr Mohammad Huzaer Amjad
Trustee

Masjid At-Taqwa Community & Education Trust Independent Examiner's Report

Independent Examiner's Report to the Trustees of Masjid At-Taqwa Community & Education Trust

I report on the accounts of Masjid At-Taqwa Community & Education Trust for the year ended 31 March 2022, which are set out on pages six to eleven.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and an independent examination is needed.

It is my responsibility to: examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- i) which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, have not been met; or
- ii) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

Smartfield Ltd

Z Bawany
on behalf of
Smartfield Limited

81 London Road
First Floor
Leicester
LE2 0PF

2 January 2023

Masjid At-Taqwa Community & Education Trust
Statement of Financial Activities
for the year ended 31 March 2022

	Notes	2022 £	2021 £
Incoming resources			
Income from charitable activities and generated funds		302,465	87,575
Resources expended			
Direct charitable expenses		(9,711)	(7,277)
Gross surplus		<u>292,754</u>	<u>80,298</u>
Administrative expenses		(54,919)	(49,767)
Operating surplus	2	<u>237,835</u>	<u>30,531</u>
Surplus on ordinary activities		<u>237,835</u>	<u>30,531</u>
Surplus for the financial year		<u><u>237,835</u></u>	<u><u>30,531</u></u>

Masjid At-Taqwa Community & Education Trust
Balance Sheet
as at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	3	788,569	792,569
Current assets			
Cash at bank and in hand		26,142	61,198
Creditors: amounts falling due within one year	4	(535)	(525)
Net current assets		25,607	60,673
Total assets less current liabilities		814,176	853,242
Creditors: amounts falling due after more than one year	5	(17,099)	(294,000)
Net assets		797,077	559,242
Reserves			
Reserves of trust	6	797,077	559,242
Net funds		797,077	559,242

The trustees are satisfied that the trust is entitled to exemption from the requirement to obtain an audit.

The members have not required the trust to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Charity Commission with respect to accounting records and the preparation of accounts.

Mr Mohammed Imran Waraich
Trustee
Approved by the board on 2 January 2023

Mr Mohammad Huzaer Amjad
Trustee

Masjid At-Taqwa Community & Education Trust
Notes to the Accounts
for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards.

The accounts have also been drawn up in accordance with the Statement of Recommended Practice (SORP) - "Accounting and Reporting by Charities" issued by the Charity Commissioners in England and Wales.

Income

Income is accounted for on a receipts basis.

Resources expended

Resources expended are accounted for as the liability is incurred. Expenditure includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and fixtures	15% straight line
Land and buildings	Straight line over 50 years

Stocks

Stock is valued at the lower of cost and net realisable value.

2 Operating profit

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	<u>4,000</u>	<u>4,000</u>

Masjid At-Taqwa Community & Education Trust
Notes to the Accounts
for the year ended 31 March 2022

3 Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2021	832,569
At 31 March 2022	<u>832,569</u>
Depreciation	
At 1 April 2021	40,000
Charge for the year	4,000
At 31 March 2022	<u>44,000</u>
Net book value	
At 31 March 2022	<u>788,569</u>
At 31 March 2021	<u>792,569</u>

4 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	<u>535</u>	<u>525</u>

5 Creditors: amounts falling due after one year

	2022 £	2021 £
Other creditors	<u>17,099</u>	<u>294,000</u>

6 Reserves

	2022 £
At 1 April 2021	559,242
Surplus for the year	237,835
At 31 March 2022	<u>797,077</u>

7 Ultimate controlling party

In the opinion of the trustees, given the structure of the trust, there is no ultimate controlling party.

Masjid At-Taqwa Community & Education Trust
Detailed profit and loss account
for the year ended 31 March 2022

	2022	2021
	£	£
Incoming resources	302,465	87,575
Direct charitable expenses	(9,711)	(7,277)
Gross surplus	<u>292,754</u>	<u>80,298</u>
Administrative expenses	(54,919)	(49,767)
Operating surplus	<u>237,835</u>	<u>30,531</u>
Surplus for the year	<u><u>237,835</u></u>	<u><u>30,531</u></u>

Masjid At-Taqwa Community & Education Trust
Detailed profit and loss account
for the year ended 31 March 2022

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Incoming resources				
Funds received	302,465		302,465	87,575
Resources expended				
Direct charitable expenses <small>(books for tuition & donations to other charities)</small>	9,711		9,711	7,277
Administrative expenses				
Employee costs:				
Wages and salaries	21,707		21,707	23,892
	21,707	-	21,707	23,892
Premises costs:				
Rates	4,072		4,072	4,576
Light and heat	7,191		7,191	6,104
	11,263	-	11,263	10,680
General administrative expenses:				
Telephone and fax	779		779	600
Stationery and printing	202		202	-
Events expense	6,070		6,070	920
Subscriptions	114		114	-
Insurance	1,570		1,570	1,518
Equipment expensed	-		-	684
Repairs and maintenance	7,775		7,775	5,448
Depreciation		4,000	4,000	4,000
Sundry expenses	80		80	1,500
	16,590	4,000	20,590	14,670
Legal and professional costs:				
Accountancy fees	535		535	525
Consultancy fees	824		824	-
	1,359	-	1,359	525
	50,919	4,000	54,919	49,767

MASJID AT-TAQWA COMMUNITY & EDUCATION TRUST

England & Wales - Charity number 1141106

Accounts

Registered charity number
1141106

Masjid At-Taqwa Community & Education Trust

Report and Accounts

31 March 2021

**Masjid At-Taqwa Community & Education Trust
Trust Information**

Trustees

Mr Mohammed Imran Waraich
Mr Mohammad Huzaer Amjad
Mr Mohammed Omaer Amjad
Mr Mohammad Amjad
Mr Mohammed Hanif Waraich
Mr Mohammad Suleymaan Arshad
Mr Mohammed Rizwan Safdar

Independent examiner

Smartfield Limited
81 London Road
First Floor
Leicester
LE2 0PF

Registered office

1 Harewood Street
Leicester
LE5 3LX

Registered charity number

1141106

Masjid At-Taqwa Community & Education Trust
Registered charity number: 1141106
Trustees' Report

The trustees present their report and accounts for the year ended 31 March 2021.

Principal activities

(I) To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam, provision of facilities for worship and Islamic education and provision of marriage services, in accordance with the teachings of the Quraan and the Sunnah of the Prophet Muhammad (Peace Be Upon Him);

(II) To advance the education of the public by means of, but not exclusively, the provision of language classes, community learning programmes and any such facilities and activities as the trustees think fit;

(iii) To relieve financial hardship, distress and suffering among poor people, orphans, victims of natural disasters and other people in need, by means of, but not exclusively, making grants for providing or paying for items, equipment, services and facilities, including the provision of food, water, clothing, medical treatment, counselling, rehabilitation, and accommodation for the said persons;

(iv) To promote racial and religious harmony for the benefit of the public by promoting knowledge and mutual understanding between different racial and faith groups, in ways that creates trust, unity and peace between them;

(v) To help young people, especially but not exclusively through leisure time and recreational activities, so as to develop their capabilities that they may grow to full maturity as individuals and as good citizens; and

(vi) To promote any other charitable purpose for the benefit of those in need that the trustees from time to time determine.

Trustees

The following persons served as trustees during the year:

- Mr Mohammed Imran Waraich
- Mr Mohammed Omaer Amjad
- Mr Mohammad Amjad
- Mr Mohammed Hanif Waraich
- Mr Mohammad Huzaer Amjad
- Mr Mohammad Suleymaan Arshad
- Mr Mohammed Rizwan Safdar

Recruitment and Appointment of Trustees

The charity is governed by a board of trustees drawn from the local community. This is to ensure that the board has the skills and experience required to oversee the management of the charity and its operations.

Masjid At-Taqwa Community & Education Trust
Registered charity number: 1141106
Trustees' Report

Trustee Induction and Training

All new trustees receive a planned induction programme before taking up their place on the board. This includes an explanation of their roles and responsibilities, an introduction to other trustees, an overview of recent business and an explanation of board format and process.

Reserves policy

The trustees aim to ensure that sufficient funds are maintained to enable the trust to carry out its activities.

Risk management

The trustees have examined the major strategic, business and operational risks which the trust faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Public Benefit Statement

The trustees have considered the general guidance on public benefit issued by the Charities Commission and have taken due regard of that guidance. The trustees consider that they are satisfied that the charity's activities do provide a public benefit.

Results for the year

The charity had a deficit of £30531 for the year. The detailed results are set out in the attached financial statements.

Achievements and performance

The Trust carries out a wide and varied range of activities for various groups within the community in pursuance of its objectives. The trustees believe these activities provide great benefit to those who worship at the Mosque and the wider community in Leicester.

Summary of activities

During the year under review, the charity operated from premises at 393 Humberstone Road, Leicester, LE5 3DF. The charity's provision of religious services and social activities including:

- Accommodating the five daily congregational prayers for males and females.
- Hosting regular public lectures relating to current affairs.
- Holding courses and classes for Adults and Children.
- Delivering constructive sermons in the English language.
- Running an after school Quran Class and Islamic Studies curriculum.
- School holiday clubs for children between the ages of 7 and 14 involving sports, cookery, arts and crafts.
- Regular sporting activities for the youth.
- Social events such as coffee mornings for mothers and toddlers, summer fayres to build community cohesion and raise funds for the Centre.
- Co-operating with related Muslim and non-Muslim organisations for the benefit of the general public.
- Solicitation of marriage contracts and marriage counselling.
- Collecting charity for the less fortunate at times of adversity.
- Supporting national conferences and training courses outside the centre.

Masjid At-Taqwa Community & Education Trust
Registered charity number: 1141106
Trustees' Report

Statement as to disclosure of information to the independent examiner

In so far as the trustees are aware:

- there is no relevant accounting information of which the charity's independent examiner are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the independent examiner are aware of that information.

Statement of trustees responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable trust for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable trust will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable trust and to enable them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the charitable trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board on 28 January 2022 and signed on its behalf.

Mr Mohammed Imran Waraich
Trustee

Mr Mohammad Huzaer Amjad
Trustee

Masjid At-Taqwa Community & Education Trust Independent Examiner's Report

Independent Examiner's Report to the Trustees of Masjid At-Taqwa Community & Education Trust

I report on the accounts of Masjid At-Taqwa Community & Education Trust for the year ended 31 March 2021, which are set out on pages six to eleven.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and an independent examination is needed.

It is my responsibility to: examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- i) which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, have not been met; or
- ii) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

Smartfield Ltd

Z Bawany
on behalf of
Smartfield Limited

81 London Road
First Floor
Leicester
LE2 0PF

28 January 2022

Masjid At-Taqwa Community & Education Trust
Statement of Financial Activities
for the year ended 31 March 2021

	Notes	2021 £	2020 £
Incoming resources			
Income from charitable activities and generated funds		87,575	67,819
Resources expended			
Direct charitable expenses		(7,277)	(12,330)
Gross surplus		<u>80,298</u>	<u>55,489</u>
Administrative expenses		(49,767)	(115,984)
Operating surplus/(deficit)	2	<u>30,531</u>	<u>(60,495)</u>
Surplus/(deficit) on ordinary activities		<u>30,531</u>	<u>(60,495)</u>
Surplus/(deficit) for the financial year		<u><u>30,531</u></u>	<u><u>(60,495)</u></u>

Masjid At-Taqwa Community & Education Trust
Balance Sheet
as at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	3	792,569	414,000
Current assets			
Cash at bank and in hand		61,198	115,761
Creditors: amounts falling due within one year	4	(525)	(1,050)
Net current assets		<u>60,673</u>	<u>114,711</u>
Total assets less current liabilities		<u>853,242</u>	<u>528,711</u>
Creditors: amounts falling due after more than one year	5	(294,000)	-
Net assets		<u><u>559,242</u></u>	<u><u>528,711</u></u>
Reserves			
Reserves of trust	6	559,242	528,711
Net funds		<u><u>559,242</u></u>	<u><u>528,711</u></u>

The trustees are satisfied that the trust is entitled to exemption from the requirement to obtain an audit.

The members have not required the trust to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Charity Commission with respect to accounting records and the preparation of accounts.

Mr Mohammed Imran Waraich
Trustee
Approved by the board on 28 January 2022

Mr Mohammad Huzaer Amjad
Trustee

Masjid At-Taqwa Community & Education Trust
Notes to the Accounts
for the year ended 31 March 2021

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards.

The accounts have also been drawn up in accordance with the Statement of Recommended Practice (SORP) - "Accounting and Reporting by Charities" issued by the Charity Commissioners in England and Wales.

Income

Income is accounted for on a receipts basis.

Resources expended

Resources expended are accounted for as the liability is incurred. Expenditure includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and fixtures	15% straight line
Land and buildings	Straight line over 50 years

Stocks

Stock is valued at the lower of cost and net realisable value.

2 Operating profit

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	<u>4,000</u>	<u>4,000</u>

Masjid At-Taqwa Community & Education Trust
Notes to the Accounts
for the year ended 31 March 2021

3 Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2020	450,000
Additions	382,569
At 31 March 2021	<u>832,569</u>
Depreciation	
At 1 April 2020	36,000
Charge for the year	4,000
At 31 March 2021	<u>40,000</u>
Net book value	
At 31 March 2021	<u>792,569</u>
At 31 March 2020	<u>414,000</u>

4 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	525	525
Other creditors	-	525
	<u>525</u>	<u>1,050</u>

5 Creditors: amounts falling due after one year

	2021 £	2020 £
Other creditors	<u>294,000</u>	<u>-</u>

6 Reserves

	2021 £
At 1 April 2020	528,711
Surplus for the year	30,531
At 31 March 2021	<u>559,242</u>

7 Ultimate controlling party

In the opinion of the trustees, given the structure of the trust, there is no ultimate controlling party.

Masjid At-Taqwa Community & Education Trust
Detailed profit and loss account
for the year ended 31 March 2021

	2021	2020
	£	£
Incoming resources	87,575	67,819
Direct charitable expenses	(7,277)	(12,330)
Gross surplus	<u>80,298</u>	<u>55,489</u>
Administrative expenses	(49,767)	(115,984)
Operating surplus/(deficit)	<u>30,531</u>	<u>(60,495)</u>
Surplus/(deficit) for the year	<u><u>30,531</u></u>	<u><u>(60,495)</u></u>

Masjid At-Taqwa Community & Education Trust
Detailed profit and loss account
for the year ended 31 March 2021

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Incoming resources				
Funds received	87,575		87,575	67,819
Resources expended				
Direct charitable expenses <small>(books for tuition & donations to other charities)</small>	7,277		7,277	12,330
Administrative expenses				
Employee costs:				
Wages and salaries	23,892		23,892	9,851
	23,892	-	23,892	9,851
Premises costs:				
Rent	-		-	4,500
Rates	4,576		4,576	4,894
Light and heat	6,104		6,104	7,771
	10,680	-	10,680	17,165
General administrative expenses:				
Telephone and fax	600		600	921
Stationery and printing	-		-	17
Events expense	920		920	3,293
Insurance	1,518		1,518	1,518
Equipment expended	684		684	1,563
Repairs and maintenance	5,448		5,448	77,131
Depreciation		4,000	4,000	4,000
Sundry expenses	1,500		1,500	-
	10,670	4,000	14,670	88,443
Legal and professional costs:				
Accountancy fees	525		525	525
	525	-	525	525
	45,767	4,000	49,767	115,984