

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);

(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.

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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
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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-Taqlwa Community & Education Trust Independent Examiner's Report

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

I report on the accounts of Masjid At-Taqlwa 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 | | <u>25,607</u> | <u>60,673</u> |
| Total assets less current liabilities | | <u>814,176</u> | <u>853,242</u> |
| Creditors: amounts falling due after more than one year | 5 | (17,099) | (294,000) |
| Net assets | | <u><u>797,077</u></u> | <u><u>559,242</u></u> |
| Reserves | | | |
| Reserves of trust | 6 | 797,077 | 559,242 |
| Net funds | | <u><u>797,077</u></u> | <u><u>559,242</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 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 |