

MUSTAFA WELFARE SOCIETY BOLTON

England & Wales - Charity number 1144639

Details

Other names MUSTAFA WELFARE SOCIETY BOLTON

Status Registered

Legal form Other

Registered 2011-11-11

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

Contact

Address 2 Thorns Road
Bolton
BL1 6NX

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Activities

Objects: PROMOTE THE BENEFIT OF THE INHABITANTS OF THE NORTH WEST OF THE UNITED KINGDOM (THE AREA OF BENEFIT) AND, IN PARTICULAR, THE SHIA MUSLIM INHABITANTS OF BOLTON, LANCASHIRE BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT:1. TO ADVANCE THE ISLAMIC RELIGION FOR THE PUBLIC BENEFIT ACCORDING TO THE SHIA MUSLIM DOCTRINE (FIQAH-E-JAFFRIA) [1]; THIS IS BASED ON THE TEACHINGS OF THE HOLY QURAN, THE HOLY PROPHET (PBUH) AND THE TEACHINGS OF THE HOLY AHLULBAYT, AS INTERPRETED AND CODIFIED BY EMINENT, MAINSTREAM JURISTS OF THE TIME (MARAJAH E UZZAM) FROM THE SHIA SCHOOL OF JURISPRUDENCE IN NAJAF OR QOM [2]; AND TO PROMOTE RELIGIOUS HARMONY.2. TO ADVANCE THE EDUCATION INCLUDING THE RELIGIOUS EDUCATION, OF THE SAID INHABITANTS.3. TO PROVIDE OR ASSIST IN THE PROVISION OF SPORTING FACILITIES FOR THE YOUTH, FROM THE SAID INHABITANTS, IN THE PUBLIC BENEFIT.4. TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE. THE CHARITY WILL ESTABLISH, OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE (HEREAFTER CALLED THE CENTRE) AND MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN COOPERATION WITH ANY LOCAL OR OTHER PERSON OR BODY) IN FURTHERANCE OF THE ABOVE OBJECTS.

Activities: The charity carries out a number of activities to meet the religious needs of the Bolton population. These include holding congregational prayers, educational meetings and a Sunday School. In addition to religious education, the charity also runs classes in numeracy and literacy and organises social events which allow the local community to get together and interact with each other.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Religious Activities, Amateur Sport, Recreation
- **Who:** Children/young People, Other Defined Groups

Geography

- Bolton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£102,975	£109,324	-	-
2024-03-31	£158,255	£113,000	-	-
2023-03-31	£144,587	£80,847	-	-
2022-03-31	£130,474	£68,994	-	-
2021-03-31	£141,738	£62,611	-	-

Trustees

Name	Role	Appointed
ARSUL HUSSAIN		2014-05-31
DR SYED NASEER HAIDER NAQVI MBBS, FRCP		2014-05-31
Dr SYED NAYYER RAZA MBBS FRCP		2010-09-23
Israr Hussain Shah		2014-05-31
Muzafar Hussain		2024-02-04
SYED MAZHAR UL HASSAN		2014-05-31
Syed Farhad Raza Naqvi		2014-05-31
Syed Muzamal Hussain		2024-02-04
Syed Raza Abbas		2021-04-01

MUSTAFA WELFARE SOCIETY BOLTON

England & Wales - Charity number 1144639

Accounts

MUSTAFA WELFARE SOCIETY BOLTON

A C C O U N T S

For the year ended 31 March 2025

<p>PHILIP BURLEY & CO Chartered Accountants WHITBY</p>

MUSTAFA WELFARE SOCIETY BOLTON

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Statement of Officers

Registered Number **1144639**

Trustees/ Executive Committee	Dr Syed Nayyer Raza Dr Syed Naseer Haider Naqvi Syed Mazhar Ul Hassan Arsul Hussain Syed Farhad Raza Naqvi	Israr Hussain Shah Syed Raza Abbas Syed Muzamal Hussain Muzafar Hussain
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Principal Address **2 Thorns Road
Bolton
BL1 6NX**

Principal Banker **HSBC
1-3 Victoria Square
Bolton
BL1 1RJ**

Independent Examiner **MRC Sheen FCA
Philip Burley & Co
28 Bagdale
Whitby
YO21 1SN**

**Trustees' Report
For the year ended 31 March 2025**

Mustafa Welfare Society Bolton ("the Charity") was established in July 2010 and was registered as a charity on 11 November 2011.

It was originally governed by a Trust Deed dated 6 March 2011, which was subsequently amended on 6 November 2011.

The day to day management of the Charity is conducted by the Executive Committee. This consists of up to 12 members elected during the annual general meeting by the members of the Charity. The last election was held on 4 February 2024 when 9 members were elected to the Executive Committee, as listed in the Statement of Officers. After their election, the Executive Committee members elect from among themselves the officers of the Charity. These now consist of the Treasurer and the Secretary. The chairperson is by rotation.

In addition to the elected members, there are up to three co-opted or non-voting members.

During the last year, the Executive Committee has held a meeting on six occasions. There was one general body meeting in the year. Decisions are made either unanimously or by a majority vote.

Accounts are maintained by the Treasurer. There was a detailed inspection of all the receipts and expenses by the Executive Committee on 6 January 2026. The accounts have then been examined by an independent examiner MRC Sheen of the firm Philip Burley & Co.

The Trustees who served during the year are listed on page 1.

Objects

The Objects of the Charity are:

To promote the benefit of the inhabitants of the North West of the United Kingdom (the area of benefit) and, in particular, the Shia Muslim inhabitants of Bolton, Lancashire by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort:

(1) To advance the Islamic religion for the public benefit according to the Shia Muslim doctrine (Fiqh-e-Jaffria); this is based on the teachings of the Holy Quran, The Holy Prophet (PBUH) and the teachings of the Holy Ahlulbayt, as interpreted and codified by eminent, mainstream jurists of the time (Marajah e Uzzam) from the Shia school of jurisprudence in Najaf or Qom; and to promote religious harmony.

(2) To advance the education, including the religious education, of the said inhabitants.

(3) To provide or assist in the provision of sporting facilities for the youth from the said inhabitants, in the public benefit.

(4) To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

**Trustees' Report (continued)
For the year ended 31 March 2025**

The Charity acquired its current premises in October 2012, and has developed it into a Community Centre. The principal activity of the Charity in the year under review was to continue to refurbish its Community Centre and maintain and manage the same in furtherance of the above Objects. A review of health and safety in the Charity's Community Centre was carried out. This included general health and safety, electrical works and certification and fire safety improvements. The total cost of the improvements was approximately £16,000: the electrical system was upgraded with new consumer units and extensive testing to meet statutory requirements; the fire alarm was upgraded; fire safety survey and recommended work; new signage; emergency lights installed in the ladies' section and 'English section'. New fire door and new fire extinguishers installed, some doors reversed to become compliant with regulations, cost approximately £8,000. Health and safety review of building and updating of safety features, approximately £8,000.

Review of Developments, Activities and Achievements During the Year and of Future Prospects*Religious*

During the year ended 31 March 2025, the Charity carried out a number of activities to meet the religious needs of the Bolton population. These included congregational prayers and lectures on Thursday evening and Friday lunchtime. Throughout the year, lectures were also held to mark other religious occasions.

Prior to the Charity starting its work, no facilities for worship existed for the Shia Muslim community of Bolton Metropolitan Borough Council and the surrounding towns of Chorley, Wigan, Warrington, Chester and Blackpool and the cities of Preston and Liverpool. The Shia inhabitants of this very large catchment area had to travel all the way to Manchester for this purpose. This caused great hardship. Now people from this large area come to the community centre in Bolton. Thus, the Charity has provided an unmet need.

The acts of worship carried out at the centre give meaning to the lives of the worshippers, help to enhance their spirituality and provide them with an ethical and moral framework which offers personal comfort and also benefits the wider society. People are not charged any fee for carrying out acts of worship at the centre. These facilities for worship are open for use by Shias and by non-Shias alike.

In the year ending 31st March 2025, we did not have a full-time pastor and invited visiting pastors to lead worship. A full time pastor was invited at the start of 2025-26.

Educational

The Charity arranges a religious educational meeting every Thursday evening. In addition to this, we also have regular visiting speakers (male and female) who deliver lectures in English and Urdu. During the Islamic month of Ramadan, over 30 days, daily lectures are held followed by congregational prayers and breaking of the fast. At the end of the month, the centre organises a thanksgiving feast. In the month of Muharram, daily lectures are held for the first ten days, to mark this important period in the Islamic calendar. Throughout the year, events are held to mark special occasions, with recitation, lectures, and handing out of food parcels. The community supports these programmes by way of donations. All speakers have to conform to a code of conduct, as outlined in our constitution, clause 15, subclause 14. The congregation is of all ages. In addition to acts of worship, Islam places great emphasis on the rights of others, including fellow human beings, animals, plants and environment. The speakers emphasise that such rights need to be respected by a good Muslim. The members of the Executive Committee are present during these lectures and monitor them. We are subscribed to promoting only mainstream and moderate interpretations of Islamic faith, as defined in the Objects of our governing document. In addition to doctrinal discussions, the lecturers are encouraged to bring Islam 'to life' by highlighting their application to day to day living. For example, the application of honesty, truthfulness and integrity to daily life. This should produce better citizens, benefiting the public at large.

Trustees' Report (continued)
For the year ended 31 March 2025

Review of Developments, Activities and Achievements During the Year and of Future Prospects, continued

The Charity also runs a Sunday School (Al-Hujjat Academy) in the community centre. The school delivers religious education to children of all ages. The medium of instruction is English. The school is run like a British school, with the usual safeguards and policies in place. Individuals responsible for the smooth running of the school hold responsible daytime jobs.

Like all other activities and benefits pursued by the Charity, this was also an unmet need. The Sunday School has become a great success. Currently, we have more than 100 children enrolled for various classes. Critical thinking is encouraged in the students, particularly the teenagers. Pupils hail from Bolton and from neighbouring towns and cities. Most of the children are of Shia parents. However, there are some children from non-Shia backgrounds as well. We do not exclude anyone from the school on religious or any other grounds.

We hope to develop a sense of purpose and spirituality in the students and provide them with a robust moral and ethical framework to live their lives while at the same time discouraging the emergence of extremism, delinquency and promoting religious harmony. This will help them to take their position as socially responsible adults who will be fully integrated in the wider community.

Sport

Our community centre building was acquired in October 2012. We are in the process of redecorating it, and will arrange physical fitness opportunities as soon as this has been completed. The Charity is very keen to provide this service.

Social welfare

The Charity organises social events in the centre on a regular basis. People from the congregation attend, along with people who do not attend the worship sessions. This takes the form of 'get togethers' where people chat and interact with each other. Every Thursday, food parcels are distributed to those attending the lecture. Sometimes, sit down meals are served. There is no charge for attending or for the food. Members bring in food by rotation. These 'get together' sessions are also held on special occasions. These sessions provide an opportunity for the development of a support structure. Some individuals who attend are otherwise quite isolated, due to frailty, lack of relatives or because they are new to the area. It makes them feel supported, and may be the only time in the week when they can interact with others.

Review of Results for the Year

The results for the year are set out in detail on page 8 in the Statement of Financial Activities.

Reserves Policy

The immediate targets for the Charity are to complete the renovation of the community centre and to repay the bank loan. There continues to be focused fundraising activities to generate the funds required to meet these targets. The Trustees will seek to maintain sufficient unrestricted funds to cover any unexpected costs which cannot be met from annual funding income. Free reserves at 31 March 2025 were £97,963 (2024: £105,047), excluding tangible assets and the associated liabilities.

**Trustees' Report (continued)
For the year ended 31 March 2025**

Public Benefit Statement

Each year, the Trustees review the Objects and activities of the Charity to ensure that they continue to reflect the Charity's aims and to provide public benefit. The Trustees consider that they have complied with their duties under section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charities Commission. Faith gives meaning to people's lives and contributes to their well-being. It offers a vision for peace and harmony and provides a moral and ethical foundation to support people in serving the community at every level.

Signed on behalf of the Trustees on 30 January 2026

Dr Syed Nayyer Raza

Statement of Trustees' Responsibilities

The Charities Act 2011 and the Statement of Recommended Practice require the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity at the end of the period and of the surplus or deficit of the Charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and the statements of recommended practice of
- prepare the financial statements on the going concern basis unless it is inappropriate to

The responsibilities of the Trustees include keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

I report to the trustees on my examination of the financial statements of Mustafa Welfare Society Bolton (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

30 January 2026

**MRC Sheen FCA
Philip Burley & Co
Chartered Accountants
28 Bagdale
Whitby
YO21 1SN**

**Statement of Financial Activities
For the year ended 31 March 2025**

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
Income from:							
Donations and legacies	2a	11,642	11,606	23,248	5,812	58,825	64,637
Charitable activities	2b	79,727	-	79,727	93,618	-	93,618
Total incoming resources		91,369	11,606	102,975	99,430	58,825	158,255
Expenditure on:							
Charitable activities	3	87,276	22,048	109,324	99,236	13,764	113,000
Total resources expended		87,276	22,048	109,324	99,236	13,764	113,000
Net income/(expenditure) and net movement in funds for the year		4,093	(10,442)	(6,349)	194	45,061	45,255
Transfer between funds		9,367	(9,367)	-	99,913	(99,913)	-
Net movement in funds for the year		13,460	(19,809)	(6,349)	100,107	(54,852)	45,255
Reconciliation of funds							
Total funds brought forward		666,653	37,905	704,558	566,546	92,757	659,303
Total funds carried forward	7	680,113	18,096	698,209	666,653	37,905	704,558

The Statement of Financial Activities incorporates the Charity's Income and Expenditure Account for the year.

All incoming resources and resources expended derive from continuing activities.

Balance Sheet
At 31 March 2025

	Note	2025		2024	
		£	£	£	£
Fixed assets	4				
Tangible assets			671,198		677,141
Current assets					
Cash at bank		<u>98,575</u>		<u>105,982</u>	
		98,575		105,982	
Creditors: amounts falling due within one year	5	<u>(7,198)</u>		<u>(7,143)</u>	
Net current assets			<u>91,377</u>		<u>98,839</u>
Total assets less current liabilities			<u>762,575</u>		<u>775,980</u>
Creditors: amounts falling due after one year	6		<u>(64,366)</u>		<u>(71,422)</u>
			<u>698,209</u>		<u>704,558</u>
Funds	7				
Unrestricted funds			680,113		666,653
Restricted funds			<u>18,096</u>		<u>37,905</u>
			<u>698,209</u>		<u>704,558</u>

We approve the accounts, as set out on pages 8 to 15, and confirm that we have made available all relevant records and information for their preparation.

Signed on behalf of the Trustees:

Dr Syed Nayyer Raza
30 January 2026

1 Accounting Policies For the year ended 31 March 2025

Charity information

Mustafa Welfare Society is an unincorporated charity governed by a trust deed. The registered office is 2 Thorns Road, Bolton, BL1 6NX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Incoming resources

All income is accounted for on a receivable basis, except where the conditions for receipt are uncertain.

1.3 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

1.4 Fund accounting

Unrestricted funds are incoming resources receivable or generated for the Objects of the Charity, without restriction, and are available as general funds to be applied as the Charity sees fit.

Restricted funds are to be used for a specific purpose as stipulated by the donor or funding bodies.

**Accounting Policies (continued)
For the year ended 31 March 2025**

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised at their purchase price together with any incidental costs of acquisition. Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at a rate calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures and fittings	25% on cost
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Freehold property is being depreciated at 2% per annum, based on the estimated cost of the buildings within freehold property, as the land element is not a depreciating asset.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Notes on the Accounts
For the year ended 31 March 2025

2 Income from:

2a Donations and legacies	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	<u>funds</u>	<u>funds</u>	<u>2025</u>	<u>funds</u>	<u>funds</u>	<u>2024</u>
	£	£	£	£	£	£
Donations	11,642	11,606	23,248	5,812	58,825	64,637
Gift Aid tax receipts	-	-	-	-	-	-
	11,642	11,606	23,248	5,812	58,825	64,637

2b Charitable activities

Membership subscriptions	14,555	-	14,555	14,280	-	14,280
Niaz	-	-	-	1,367	-	1,367
Muharram	17,852	-	17,852	18,807	-	18,807
Khums	1,750	-	1,750	3,804	-	3,804
Fundraising	26,368	-	26,368	20,865	-	20,865
Sunday School	1,995	-	1,995	5,419	-	5,419
Rental	11,310	-	11,310	14,250	-	14,250
Sundry receipts	5,897	-	5,897	14,826	-	14,826
	79,727	-	79,727	93,618	-	93,618

3 Charitable expenditure

	Total	Total
	<u>2025</u>	<u>2024</u>
	£	£
<u>Unrestricted expenditure</u>		
Niaz	655	3,282
Sunday School	2,626	3,360
Aalim	6,535	8,610
Muharram	14,428	12,530
Fundraising events	19,322	21,226
Utilities	21,153	21,489
Insurance	2,896	2,743
Repairs and renewals	4,303	1,906
Accountancy costs	756	522
Legal fees	2,400	-
Finance charges	168	255
Depreciation	4,410	4,248
Loan interest	5,781	6,121
Donations	1,265	12,775
Sundry expenses	578	169
<u>Restricted expenditure</u>		
Repairs and renewals	10,500	2,404
Depreciation	11,548	11,360
	109,324	113,000

Included above are governance costs of £756 (2024: £522) which include independent examination fees of £756 (2024: £522).

Notes on the Accounts (continued)
For the year ended 31 March 2025

4 Tangible fixed assets	Freehold property £	Fixtures and fittings £	Total £
<i>Cost</i>			
At 1 April 2024	716,935	34,431	751,366
Additions	9,367	648	10,015
At 31 March 2025	726,302	35,079	761,381
<i>Depreciation</i>			
At 1 April 2024	44,976	29,249	74,225
Charge for the year	11,548	4,410	15,958
At 31 March 2025	56,524	33,659	90,183
<i>Net book value</i>			
At 31 March 2025	669,778	1,420	671,198
At 1 April 2024	671,959	5,182	677,141
<hr/>			
		2025 £	2024 £
5 Creditors: amounts falling due within one year			
Bank loan		6,586	6,117
Other creditors		612	1,026
		7,198	7,143
<hr/>			
6 Creditors: amounts falling due after one year			
Bank loan (falling due in less than 5 years)		26,346	24,469
Bank loan (falling due in more than 5 years)		38,020	46,953
		64,366	71,422

The bank loan is secured on the freehold property owned by the Charity.

Notes on the Accounts (continued)
For the year ended 31 March 2025

7a Movements on funds	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2024	666,653	37,905	704,558
Net income/(expenditure) for the year	4,093	(10,442)	(6,349)
Transfers between funds	9,367	(9,367)	-
At 31 March 2025	680,113	18,096	698,209

7b Movements on funds (comparative funds)	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2023	566,546	92,757	659,303
Net income/(expenditure) for the year	194	45,061	45,255
Transfers between funds	99,913	(99,913)	-
At 31 March 2024	666,653	37,905	704,558

The restricted funds relate to monies which were received for renovation and maintenance of the freehold property, including any expenditure which has been capitalised.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration, benefits or expenses during the year.

Notes on the Accounts (continued)
For the year ended 31 March 2020

9a Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2025 were represented by:			
Tangible assets	653,102	18,096	671,198
Net current assets	91,377	-	91,377
Creditors: amounts falling due after 1 year	(64,366)	-	(64,366)
	680,113	18,096	698,209

9b Analysis of net assets between funds (comparative year)

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2024 were represented by:			
Tangible assets	639,236	37,905	677,141
Net current assets	98,839	-	98,839
Creditors: amounts falling due after 1 year	(71,422)	-	(71,422)
	666,653	37,905	704,558

10 Related party transactions

There were no related party transactions in the year to 31 March 2025 (2024: none).

MUSTAFA WELFARE SOCIETY BOLTON

England & Wales - Charity number 1144639

Accounts

MUSTAFA WELFARE SOCIETY BOLTON

A C C O U N T S

For the year ended 31 March 2024

<p>PHILIP BURLEY & CO Chartered Accountants WHITBY</p>

MUSTAFA WELFARE SOCIETY BOLTON

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Statement of Officers

Registered Number **1144639**

Trustees/ Executive Committee	Dr Syed Nayyer Raza Dr Syed Mohammad Tabani (demitted 4 February 2024) Dr Syed Naseer Haider Naqvi Syed Mazhar Ul Hassan Arsul Hussain	Syed Farhad Raza Naqvi Israr Hussain Shah Syed Raza Abbas Syed Muzamal Hussain (appointed 4 February 2024) Muzafar Hussain (appointed 4 February 2024)
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Principal Address **2 Thorns Road**
Bolton
BL1 6NX

Principal Banker **HSBC**
1-3 Victoria Square
Bolton
BL1 1RJ

Independent Examiner **MRC Sheen FCA**
Philip Burley & Co
28 Bagdale
Whitby
YO21 1SN

Trustees' Report
For the year ended 31 March 2024

Mustafa Welfare Society Bolton ("the Charity") was established in July 2010 and was registered as a charity on 11 November 2011.

It was originally governed by a Trust Deed dated 6 March 2011, which was subsequently amended on 6 November 2011.

The day to day management of the Charity is conducted by the Executive Committee. This consists of up to 12 members elected during the annual general meeting by the members of the Charity. The last election was held on 4 February 2024 when 9 members were elected to the Executive Committee, as listed in the Statement of Officers. After their election, the Executive Committee members elect from among themselves the officers of the Charity. These now consist of the Treasurer and the Secretary. The chairperson is by rotation.

In addition to the elected members, there are up to three co-opted or non-voting members.

During the last year, the Executive Committee has held a meeting on three occasions. There was one general body meeting in the year. Decisions are made either unanimously or by a majority vote.

Accounts are maintained by the Treasurer. There was a detailed inspection of all the receipts and expenses by the Executive Committee on 4 January 2025. The accounts have then been examined by an independent examiner MRC Sheen of the firm Philip Burley & Co.

The Trustees who served during the year are listed on page 1.

Objects

The Objects of the Charity are:

To promote the benefit of the inhabitants of the North West of the United Kingdom (the area of benefit) and, in particular, the Shia Muslim inhabitants of Bolton, Lancashire by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort:

(1) To advance the Islamic religion for the public benefit according to the Shia Muslim doctrine (Fiqah-e-Jaffria); this is based on the teachings of the Holy Quran, The Holy Prophet (PBUH) and the teachings of the Holy Ahlulbayt, as interpreted and codified by eminent, mainstream jurists of the time (Marajah e Uzzam) from the Shia school of jurisprudence in Najaf or Qom; and to promote religious harmony.

(2) To advance the education, including the religious education, of the said inhabitants.

(3) To provide or assist in the provision of sporting facilities for the youth from the said inhabitants, in the public benefit.

(4) To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

Trustees' Report (continued)
For the year ended 31 March 2024

The Charity acquired its current premises in October 2012, and has developed it into a Community Centre. The principal activity of the Charity in the year under review was to continue to refurbish its Community Centre and maintain and manage the same in furtherance of the above Objects. The centre roof is large in size and very old. No felt had been used in the construction of the roof. Lath and plaster finish had been used in the original ceiling and this has begun to deteriorate. There were multiple problems with leaks and hence the charity commenced the reslating of the entire centre roof, and knocking off the lath and plaster finish. As it is a major job, the roof works are being carried out in sections. Work started in November 2021 and is likely to be completed in 2025. First, the roof of the far end of the building (rented premises) was repaired as it was the most affected. In the year 2021-22, a total of £19,000 was spent on the roof. During the year 2022-2023, roof work was completed on the next section (back of the building), approximately 25% of the roof, at a cost of over £32,000 (reslating the roof, removal of lath and plaster, new ceiling and lights, repainting of the section). Towards the end of the year 2023-23, work started on the third section (front of the building). This work was much more extensive as the section in question had not been renovated before. Work on the third section was completed in 2023-24. The total cost of the works for this section was £105,000. The public address system in a part of the building was also updated at a cost of £6,000. Fund raising continued throughout the year, to fund all the building works. The heating pipework was partitioned and a third boiler was installed to make the heating of the building more efficient and reliable.

Review of Developments, Activities and Achievements During the Year and of Future Prospects*Religious*

During the year ended 31 March 2024, the charity carried out a number of activities to meet the religious needs of the Bolton population. These included congregational prayers and lectures on Thursday evening and Friday lunchtime. Throughout the year, lectures were also held to mark other religious occasions.

Prior to the Charity starting its work, no facilities for worship existed for the Shia Muslim community of Bolton Metropolitan Borough Council and the surrounding towns of Chorley, Wigan, Warrington, Chester and Blackpool and the cities of Preston and Liverpool. The Shia inhabitants of this very large catchment area had to travel all the way to Manchester for this purpose. This caused great hardship. Now people from this large area come to the community centre in Bolton. Thus, the Charity has provided an unmet need.

The acts of worship carried out at the centre give meaning to the lives of the worshippers, help to enhance their spirituality and provide them with an ethical and moral framework which offers personal comfort and also benefits the wider society. People are not charged any fee for carrying out acts of worship at the centre. These facilities for worship are open for use by Shias and by non-Shias alike.

We no longer have a full-time pastor and invite visiting pastors to lead worship.

Educational

The Charity arranges a religious educational meeting every Thursday evening. In addition to this, we also have regular visiting speakers (male and female) who deliver lectures in English and Urdu. During the Islamic month of Ramadan, over 30 days, daily lectures are held followed by congregational prayers and breaking of the fast. At the end of the month, the centre organises a thanksgiving feast. In the month of Muharram, daily lectures are held for the first ten days, to mark this important period in the Islamic calendar. Throughout the year, events are held to mark special occasions, with recitation, lectures, and handing out of food parcels. The community supports these programmes by way of donations. All speakers have to conform to a code of conduct, as outlined in our constitution, clause 15, subclause 14. The congregation is of all ages. In addition to acts of worship, Islam places great emphasis on the rights of others, including fellow human beings, animals, plants and environment. The speakers emphasise that such rights need to be respected by a good Muslim. The members of the Executive Committee are present during these lectures and monitor them. We are subscribed to promoting only mainstream and moderate interpretations of Islamic faith, as defined in the Objects of our governing document. In addition to doctrinal discussions, the lecturers are encouraged to bring Islam 'to life' by highlighting their application to day to day living. For example, the application of honesty, truthfulness and integrity to daily life. This should produce better citizens, benefiting the public at large.

Trustees' Report (continued)
For the year ended 31 March 2024

Review of Developments, Activities and Achievements During the Year and of Future Prospects, continued

The Charity also runs a Sunday School (Al-Hujjat Academy) in the community centre. The school delivers religious education to children of all ages. The medium of instruction is English. The school is run like a British school, with the usual safeguards and policies in place. Individuals responsible for the smooth running of the school hold responsible daytime jobs.

Like all other activities and benefits pursued by the Charity, this was also an unmet need. The Sunday School has become a great success. Currently, we have more than 100 children enrolled for various classes. Critical thinking is encouraged in the students, particularly the teenagers. Pupils hail from Bolton and from neighbouring towns and cities. Most of the children are of Shia parents. However, there are some children from non-Shia backgrounds as well. We do not exclude anyone from the school on religious or any other grounds.

We hope to develop a sense of purpose and spirituality in the students and provide them with a robust moral and ethical framework to live their lives while at the same time discouraging the emergence of extremism, delinquency and promoting religious harmony. This will help them to take their position as socially responsible adults who will be fully integrated in the wider community.

Sport

Our community centre building was acquired in October 2012. We are in the process of redecorating it, and will arrange physical fitness opportunities as soon as this has been completed. The Charity is very keen to provide this service.

Social welfare

The Charity organises social events in the centre on a regular basis. People from the congregation attend, along with people who do not attend the worship sessions. This takes the form of 'get togethers' where people chat and interact with each other. Every Thursday, food parcels are distributed to those attending the lecture. Sometimes, sit down meals are served. There is no charge for attending or for the food. Members bring in food by rotation. These 'get together' sessions are also held on special occasions. These sessions provide an opportunity for the development of a support structure. Some individuals who attend are otherwise quite isolated, due to frailty, lack of relatives or because they are new to the area. It makes them feel supported, and may be the only time in the week when they can interact with others.

Review of Results for the Year

The results for the year are set out in detail on page 8 in the Statement of Financial Activities.

Reserves Policy

The immediate targets for the Charity are to complete the renovation of the community centre and to repay the bank loan. There continues to be focused fundraising activities to generate the funds required to meet these targets. The Trustees will seek to maintain sufficient unrestricted funds to cover any unexpected costs which cannot be met from annual funding income. Free reserves at 31 March 2024 were £105,047 (2023: £152,171), excluding tangible assets and the associated liabilities.

Trustees' Report (continued)
For the year ended 31 March 2024

Public Benefit Statement

Each year, the Trustees review the Objects and activities of the Charity to ensure that they continue to reflect the Charity's aims and to provide public benefit. The Trustees consider that they have complied with their duties under section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charities Commission. Faith gives meaning to people's lives and contributes to their well-being. It offers a vision for peace and harmony and provides a moral and ethical foundation to support people in serving the community at every level.

Signed on behalf of the Trustees on 29 January 2025

Dr Syed Nayyer Raza

Statement of Trustees' Responsibilities

The Charities Act 2011 and the Statement of Recommended Practice require the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity at the end of the period and of the surplus or deficit of the Charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and the statements of recommended practice of
- prepare the financial statements on the going concern basis unless it is inappropriate to presume

The responsibilities of the Trustees include keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner's Report to the Trustees of
MUSTAFA WELFARE SOCIETY BOLTON
For the year ended 31 March 2024**

Page 7

I report to the trustees on my examination of the financial statements of Mustafa Welfare Society Bolton (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

29 January 2025

**MRC Sheen FCA
Philip Burley & Co
Chartered Accountants
28 Bagdale
Whitby
YO21 1SN**

**Statement of Financial Activities
For the year ended 31 March 2024**

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
<u>Income from:</u>							
Donations and legacies	2a	5,812	58,825	64,637	9,961	26,001	35,962
Charitable activities	2b	93,618	-	93,618	108,625	-	108,625
Total incoming resources		99,430	58,825	158,255	118,586	26,001	144,587
<u>Expenditure on:</u>							
Charitable activities	3	99,236	13,764	113,000	69,151	11,696	80,847
Total resources expended		99,236	13,764	113,000	69,151	11,696	80,847
Net income/(expenditure) and net movement in funds for the year		194	45,061	45,255	49,435	14,305	63,740
Transfer between funds		99,913	(99,913)	-	51,678	(51,678)	-
Net movement in funds for the year		100,107	(54,852)	45,255	101,113	(37,373)	63,740
<u>Reconciliation of funds</u>							
Total funds brought forward		566,546	92,757	659,303	465,433	130,130	595,563
Total funds carried forward	7	666,653	37,905	704,558	566,546	92,757	659,303

The Statement of Financial Activities incorporates the Charity's Income and Expenditure Account for the year.

All incoming resources and resources expended derive from continuing activities.

Balance Sheet
At 31 March 2024

	Note	2024		2023	
		£	£	£	£
Fixed assets	4				
Tangible assets			677,141		590,788
Current assets					
Cash at bank		105,982		153,155	
		<u>105,982</u>		<u>153,155</u>	
Creditors: amounts falling due within one year	5	<u>(7,143)</u>		<u>(7,526)</u>	
Net current assets			<u>98,839</u>		<u>145,629</u>
Total assets less current liabilities			<u>775,980</u>		<u>736,417</u>
Creditors: amounts falling due after one year	6		<u>(71,422)</u>		<u>(77,114)</u>
			<u><u>704,558</u></u>		<u><u>659,303</u></u>
Funds	7				
Unrestricted funds			666,653		566,546
Restricted funds			<u>37,905</u>		<u>92,757</u>
			<u><u>704,558</u></u>		<u><u>659,303</u></u>

We approve the accounts, as set out on pages 8 to 15, and confirm that we have made available all relevant records and information for their preparation.

Signed on behalf of the Trustees:

Dr Syed Nayyer Raza
29 January 2025

1 Accounting Policies For the year ended 31 March 2024

Charity information

Mustafa Welfare Society is an unincorporated charity governed by a trust deed. The registered office is 2 Thorns Road, Bolton, BL1 6NX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Incoming resources

All income is accounted for on a receivable basis, except where the conditions for receipt are uncertain.

1.3 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

1.4 Fund accounting

Unrestricted funds are incoming resources receivable or generated for the Objects of the Charity, without restriction, and are available as general funds to be applied as the Charity sees fit.

Restricted funds are to be used for a specific purpose as stipulated by the donor or funding bodies.

**Accounting Policies (continued)
For the year ended 31 March 2024**

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised at their purchase price together with any incidental costs of acquisition. Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at a rate calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures and fittings	25% on cost
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Freehold property is being depreciated at 2% per annum, based on the estimated cost of the buildings within freehold property, as the land element is not a depreciating asset.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Notes on the Accounts
For the year ended 31 March 2024

2 Income from:

2a Donations and legacies	Unrestricted funds	Restricted funds	Total 2024	Unrestricted funds	Restricted funds	Total 2023
	£	£	£	£	£	£
Donations	5,812	58,825	64,637	9,961	26,001	35,962
Gift Aid tax receipts	-	-	-	-	-	-
	5,812	58,825	64,637	9,961	26,001	35,962

2b Charitable activities

Membership subscriptions	14,280	-	14,280	13,860	-	13,860
Niaz	1,367	-	1,367	810	-	810
Muharram	18,807	-	18,807	13,070	-	13,070
Khums	3,804	-	3,804	20,670	-	20,670
Fundraising	20,865	-	20,865	22,578	-	22,578
Sunday School	5,419	-	5,419	5,590	-	5,590
Rental	14,250	-	14,250	20,050	-	20,050
Sundry receipts	14,826	-	14,826	11,997	-	11,997
	93,618	-	93,618	108,625	-	108,625

3 Charitable expenditure

	Total 2024	Total 2023
	£	£
<u>Unrestricted expenditure</u>		
Niaz	3,282	1,268
Sunday School	3,360	2,166
Aalim	8,610	8,266
Muharram	12,530	9,172
Fundraising events	21,226	19,715
Utilities	21,489	10,244
Insurance	2,743	2,452
Repairs and renewals	1,906	5,875
Legal & professional fees	522	504
Finance charges	255	245
Depreciation	4,248	3,736
Loan interest	6,121	4,066
Donations	12,775	1,311
Sundry expenses	169	131
<u>Restricted expenditure</u>		
Repairs and renewals	2,404	2,335
Depreciation	11,360	9,361
	113,000	80,847

Included above are governance costs of £522 (2023: £504) which include independent examination fees of £522 (2023: £504).

Notes on the Accounts (continued)
For the year ended 31 March 2024

4 Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
<i>Cost</i>			
At 1 April 2023	617,022	32,383	649,405
Additions	99,913	2,048	101,961
At 31 March 2024	716,935	34,431	751,366
<i>Depreciation</i>			
At 1 April 2023	33,616	25,001	58,617
Charge for the year	11,360	4,248	15,608
At 31 March 2024	44,976	29,249	74,225
<i>Net book value</i>			
At 31 March 2024	671,959	5,182	677,141
At 1 April 2023	583,406	7,382	590,788

	2024 £	2023 £
5 Creditors: amounts falling due within one year		
Bank loan	6,117	6,542
Other creditors	1,026	984
	7,143	7,526

6 Creditors: amounts falling due after one year

Bank loan (falling due in less than 5 years)	24,469	26,166
Bank loan (falling due in more than 5 years)	46,953	50,948
	71,422	77,114

The bank loan is secured on the freehold property owned by the Charity.

Notes on the Accounts (continued)
For the year ended 31 March 2024

7a Movements on funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2023	566,546	92,757	659,303
Net income/(expenditure) for the year	194	45,061	45,255
Transfers between funds	99,913	(99,913)	-
At 31 March 2024	666,653	37,905	704,558

7b Movements on funds (comparative funds)

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2022	465,433	130,130	595,563
Net income/(expenditure) for the year	49,435	14,305	63,740
Transfers between funds	51,678	(51,678)	-
At 31 March 2023	566,546	92,757	659,303

The restricted funds relate to monies which were received for renovation and maintenance of the freehold property, including any expenditure which has been capitalised.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration, benefits or expenses during the year.

Notes on the Accounts (continued)
For the year ended 31 March 2020

9a Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2024 were represented by:			
Tangible assets	639,236	37,905	677,141
Net current assets	98,839	-	98,839
Creditors: amounts falling due after 1 year	(71,422)	-	(71,422)
	666,653	37,905	704,558
	666,653	37,905	704,558

9b Analysis of net assets between funds (comparative year)

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2023 were represented by:			
Tangible assets	498,031	92,757	590,788
Net current assets	145,629	-	145,629
Creditors: amounts falling due after 1 year	(77,114)	-	(77,114)
	566,546	92,757	659,303
	566,546	92,757	659,303

10 Related party transactions

There were no related party transactions in the year to 31 March 2024 (2023: none).

MUSTAFA WELFARE SOCIETY BOLTON

England & Wales - Charity number 1144639

Accounts

MUSTAFA WELFARE SOCIETY BOLTON

A C C O U N T S

For the year ended 31 March 2023

<p>PHILIP BURLEY & CO Chartered Accountants WHITBY</p>

MUSTAFA WELFARE SOCIETY BOLTON

I N D E X

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Statement of Officers

Registered Number **1144639**

Trustees/ Executive Committee	Dr Syed Nayyer Raza Dr Syed Mohammad Tabani Dr Syed Naseer Haider Naqvi Syed Mazhar Ul Hassan	Arsul Hussain Syed Farhad Raza Naqvi Israr Hussain Shah Syed Raza Abbas
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Principal Address **2 Thorns Road
Bolton
BL1 6NX**

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**Trustees' Report
For the year ended 31 March 2023**

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It was originally governed by a Trust Deed dated 6 March 2011, which was subsequently amended on 6 November 2011.

The day to day management of the Charity is conducted by the Executive Committee. This consists of up to 12 members elected during the annual general meeting by the members of the Charity. After their election, the Executive Committee members elect from among themselves the officers of the Charity. These now consist of the Treasurer and the Secretary. The chairperson is by rotation.

In addition to the elected members, there are up to three co-opted or non-voting members.

During the last year, the Executive Committee has held a meeting on eight occasions. Decisions are made either unanimously or by a majority vote.

Accounts are maintained by the Treasurer. There was a detailed inspection of all the receipts and expenses by the Executive Committee on 28 October 2023. The accounts have then been examined by an independent examiner MRC Sheen of the firm Philip Burley & Co.

The Trustees who served during the year are listed on page 1.

Objects

The Objects of the Charity are:

To promote the benefit of the inhabitants of the North West of the United Kingdom (the area of benefit) and, in particular, the Shia Muslim inhabitants of Bolton, Lancashire by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort:

(1) To advance the Islamic religion for the public benefit according to the Shia Muslim doctrine (Fiqah-e-Jaffria); this is based on the teachings of the Holy Quran, The Holy Prophet (PBUH) and the teachings of the Holy Ahlulbayt, as interpreted and codified by eminent, mainstream jurists of the time (Marajah e Uzzam) from the Shia school of jurisprudence in Najaf or Qom; and to promote religious harmony.

(2) To advance the education, including the religious education, of the said inhabitants.

(3) To provide or assist in the provision of sporting facilities for the youth from the said inhabitants, in the public benefit.

(4) To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

Trustees' Report (continued)
For the year ended 31 March 2023

The Charity acquired its current premises in October 2012, and has developed it into a Community Centre. The principal activity of the Charity in the year under review was to continue to refurbish its Community Centre and maintain and manage the same in furtherance of the above Objects. The centre roof is large in size and very old. No felt had been used in the construction of the roof. Lath and plaster finish had been used in the original ceiling and this has begun to deteriorate. There were multiple problems with leaks and hence the charity commenced reslating of the entire centre roof, and knocking off the lathe and plaster finish. As it is a major job, the roof works will be carried out in sections. Work started in November 2021 and is likely to be completed in 2024. First, the roof of the far end of the building (rented premises) was repaired as it was the most affected. In the year 2021-22, a total of £19,000 was spent on the roof. During the year 2022-2023 roof work was completed on the next section (back of the building), approximately 25% of the roof, at a cost of over £32,000 (reslating the roof, removal of lathe plaster, new ceiling and lights, repainting of the section). Towards the end of the year, work started on the third section (front of the building). This work was much more extensive as the section in question had not been renovated before. Work on the third section was completed in 2023-24. The public address system in a part of the building was also updated at a cost of £6,000. Fund raising continued throughout the year, to fund all the building works.

Review of Developments, Activities and Achievements During the Year and of Future Prospects*Religious*

During the year ended 31 March 2023, the charity carried out a number of activities to meet the religious needs of the Bolton population. These included congregational prayers and lectures on Thursday evening and Friday lunchtime. Throughout the year, lectures were also held to mark other religious occasions. During the year, the COVID regulations were lifted and programme frequency returned to pre-COVID levels.

Prior to the Charity starting its work, no facilities for worship existed for the Shia Muslim community of Bolton Metropolitan Borough Council and the surrounding towns of Chorley, Wigan, Warrington, Chester and Blackpool and the cities of Preston and Liverpool. The Shia inhabitants of this very large catchment area had to travel all the way to Manchester for this purpose. This caused great hardship. Now people from this large area come to the community centre in Bolton. Thus, the Charity has provided an unmet need.

The acts of worship carried out at the centre give meaning to the lives of the worshippers, help to enhance their spirituality and provide them with an ethical and moral framework which offers personal comfort and also benefits the wider society. People are not charged any fee for carrying out acts of worship at the centre. These facilities for worship are open for use by Shias and by non-Shias alike.

We no longer have a full-time pastor and invite visiting pastors to lead worship.

Educational

The Charity arranges a religious educational meeting every Thursday evening. In addition to this, we also have regular visiting speakers (male and female) who deliver lectures in English and Urdu. All speakers have to conform to a code of conduct, as outlined in our constitution, clause 15, subclause 14. The congregation is of all ages. In addition to acts of worship, Islam places great emphasis on the rights of others, including fellow human beings, animals, plants and environment. The speakers emphasise that such rights need to be respected by a good Muslim. The members of the Executive Committee are present during these lectures and monitor them. We are subscribed to promoting only mainstream and moderate interpretations of Islamic faith, as defined in the Objects of our governing document. In addition to doctrinal discussions, the lecturers are encouraged to bring Islam 'to life' by highlighting their application to day to day living. For example, the application of honesty, truthfulness and integrity to daily life. This should produce better citizens, benefiting the public at large. Through the course of the year, face to face meetings replaced online meetings, as the COVID restrictions were lifted.

Trustees' Report (continued)
For the year ended 31 March 2023

Review of Developments, Activities and Achievements During the Year and of Future Prospects, continued

The Charity also runs a Sunday School (Al-Hujjat Academy) in the community centre. The school delivers religious education to children of all ages. The medium of instruction is English. The school is run like a British school, with the usual safeguards and policies in place. Individuals responsible for the smooth running of the school hold responsible daytime jobs.

Like all other activities and benefits pursued by the Charity, this was also an unmet need. The Sunday School has become a great success. Currently, we have approximately 60 children enrolled for various classes. The school resumed face to face classes, as the COVID restrictions were lifted. Pupils hail from Bolton and from neighbouring towns and cities. Most of the children are of Shia parents. However, there are some children from non-Shia backgrounds as well. We do not exclude anyone from the school on religious or any other grounds.

We hope to develop a sense of purpose and spirituality in the students and provide them with a robust moral and ethical framework to live their lives while at the same time discouraging the emergence of extremism, delinquency and promoting religious harmony. This will help them to take their position as socially responsible adults who will be fully integrated in the wider community.

Sport

Our community centre building was acquired in October 2012. We are in the process of redecorating it, and will arrange physical fitness opportunities as soon as this has been completed. The Charity is very keen to provide this service.

Social welfare

The Charity organises social events in the centre on a regular basis. People from the congregation attend, along with people who do not attend the worship sessions. This takes the form of 'get togethers' where people chat and interact with each other. Food is provided. Every Thursday, these sessions take place after the educational sessions. There is no charge for attending or for the food. Members bring in food by rotation. These 'get together' sessions are also held on special occasions. These sessions provide an opportunity for the development of a support structure. Some individuals who attend are otherwise quite isolated, due to frailty, lack of relatives or because they are new to the area. It makes them feel supported, and may be the only time in the week when they can interact with others. During this year, opportunities for social interaction gradually improved as activities returned to pre-COVID levels. The elderly are a vulnerable group and had tended to stay away from the centre but gradually returned as the restrictions were relaxed.

Review of Results for the Year

The results for the year are set out in detail on page 8 in the Statement of Financial Activities.

Reserves Policy

The immediate targets for the Charity are to complete the renovation of the community centre and to repay the bank loan. There continues to be focused fundraising activities to generate the funds required to meet these targets. The Trustees will seek to maintain sufficient unrestricted funds to cover any unexpected costs which cannot be met from annual funding income. Free reserves at 31 March 2023 were £152,171 (2022: £137,703), excluding tangible assets and the associated liabilities.

Trustees' Report (continued)
For the year ended 31 March 2023

Public Benefit Statement

Each year, the Trustees review the Objects and activities of the Charity to ensure that they continue to reflect the Charity's aims and to provide public benefit. The Trustees consider that they have complied with their duties under section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charities Commission. Faith gives meaning to people's lives and contributes to their well-being. It offers a vision for peace and harmony and provides a moral and ethical foundation to support people in serving the community at every level.

Signed on behalf of the Trustees on 24 January 2024

Dr Syed Nayyer Raza

Statement of Trustees' Responsibilities

The Charities Act 2011 and the Statement of Recommended Practice require the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity at the end of the period and of the surplus or deficit of the Charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and the statements of recommended
- prepare the financial statements on the going concern basis unless it is inappropriate to

The responsibilities of the Trustees include keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner's Report to the Trustees of
MUSTAFA WELFARE SOCIETY BOLTON
For the year ended 31 March 2023**

Page 7

I report to the trustees on my examination of the financial statements of Mustafa Welfare Society Bolton (the charity) for the year ended 31 March 2023.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

24 January 2024

**MRC Sheen FCA
Philip Burley & Co
Chartered Accountants
28 Bagdale
Whitby
YO21 1SN**

**Statement of Financial Activities
For the year ended 31 March 2023**

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
<u>Income from:</u>							
Donations and legacies	2a	9,961	26,001	35,962	27,887	10,011	37,898
Charitable activities	2b	108,625	-	108,625	92,576	-	92,576
Total incoming resources		118,586	26,001	144,587	120,463	10,011	130,474
<u>Expenditure on:</u>							
Charitable activities	3	69,151	11,696	80,847	53,171	15,823	68,994
Total resources expended		69,151	11,696	80,847	53,171	15,823	68,994
Net income/(expenditure) and net movement in funds for the year		49,435	14,305	63,740	67,292	(5,812)	61,480
Transfer between funds		51,678	(51,678)	-	17,000	(17,000)	-
Net movement in funds for the year		101,113	(37,373)	63,740	84,292	(22,812)	61,480
<u>Reconciliation of funds</u>							
Total funds brought forward		465,433	130,130	595,563	381,141	152,942	534,083
Total funds carried forward	7	566,546	92,757	659,303	465,433	130,130	595,563

The Statement of Financial Activities incorporates the Charity's Income and Expenditure Account for the year.

All incoming resources and resources expended derive from continuing activities.

Balance Sheet
At 31 March 2023

	Note	2023	2022
		£	£
Fixed assets	4		
Tangible assets		590,788	548,057
Current assets			
Cash at bank		153,155	138,663
		<u>153,155</u>	<u>138,663</u>
Creditors: amounts falling due within one year	5	<u>(7,526)</u>	<u>(8,210)</u>
Net current assets		<u>145,629</u>	<u>130,453</u>
Total assets less current liabilities		<u>736,417</u>	<u>678,510</u>
Creditors: amounts falling due after one year	6	<u>(77,114)</u>	<u>(82,947)</u>
		<u>659,303</u>	<u>595,563</u>
Funds	7		
Unrestricted funds		566,546	465,433
Restricted funds		92,757	130,130
		<u>659,303</u>	<u>595,563</u>

We approve the accounts, as set out on pages 8 to 15, and confirm that we have made available all relevant records and information for their preparation.

Signed on behalf of the Trustees:

Dr Syed Nayyer Raza
24 January 2024

1 Accounting Policies For the year ended 31 March 2023

Charity information

Mustafa Welfare Society is an unincorporated charity governed by a trust deed. The registered office is 2 Thorns Road, Bolton, BL1 6NX.

1.1 Basis of accounting

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Incoming resources

All income is accounted for on a receivable basis, except where the conditions for receipt are uncertain.

1.3 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

1.4 Fund accounting

Unrestricted funds are incoming resources receivable or generated for the Objects of the Charity, without restriction, and are available as general funds to be applied as the Charity sees fit.

Restricted funds are to be used for a specific purpose as stipulated by the donor or funding bodies.

**Accounting Policies (continued)
For the year ended 31 March 2023**

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised at their purchase price together with any incidental costs of acquisition. Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at a rate calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures and fittings	25% on cost
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Freehold property is being depreciated at 2% per annum, based on the estimated cost of the buildings within freehold property, as the land element is not a depreciating asset.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Notes on the Accounts
For the year ended 31 March 2023

2 Income from:

2a Donations and legacies

	Unrestricted funds	Restricted funds	Total 2023	Unrestricted funds	Restricted funds	Total 2022
	£	£	£	£	£	£
Donations	9,961	26,001	35,962	11,334	10,011	21,345
Gift Aid tax receipts	-	-	-	16,553	-	16,553
	9,961	26,001	35,962	27,887	10,011	37,898

2b Charitable activities

Membership subscriptions	13,860	-	13,860	13,314	-	13,314
Niaz	810	-	810	-	-	-
Muharram	13,070	-	13,070	8,985	-	8,985
Khums	20,670	-	20,670	24,025	-	24,025
Fundraising	22,578	-	22,578	22,006	-	22,006
Sunday School	5,590	-	5,590	1,391	-	1,391
Rental	20,050	-	20,050	9,440	-	9,440
Sundry receipts	11,997	-	11,997	13,415	-	13,415
	108,625	-	108,625	92,576	-	92,576

3 Charitable expenditure

	Total 2023	Total 2022
	£	£
<u>Unrestricted expenditure</u>		
Niaz	1,268	454
Sunday School	2,166	1,950
Aalim	8,266	9,020
Muharram	9,172	5,944
Fundraising events	19,715	14,615
Utilities	10,244	6,542
Insurance	2,452	2,237
Repairs and renewals	5,875	6,590
Legal & professional fees	504	480
Finance charges	245	47
Depreciation	3,736	2,698
Loan interest	4,066	2,594
Donations	1,311	-
Sundry expenses	131	-
<u>Restricted expenditure</u>		
Repairs and renewals	2,335	7,495
Depreciation	9,361	8,328
	80,847	68,994

Included above are governance costs of £504 (2022: £480) which include independent examination fees of £504 (2022: £480).

Notes on the Accounts (continued)
For the year ended 31 March 2023

4 Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
<i>Cost</i>			
At 1 April 2022	565,344	28,233	593,577
Additions	51,678	4,150	55,828
At 31 March 2023	617,022	32,383	649,405
<i>Depreciation</i>			
At 1 April 2022	24,255	21,265	45,520
Charge for the year	9,361	3,736	13,097
At 31 March 2023	33,616	25,001	58,617
<i>Net book value</i>			
At 31 March 2023	583,406	7,382	590,788
At 1 April 2022	541,089	6,968	548,057

	2023 £	2022 £
5 Creditors: amounts falling due within one year		
Bank loan	6,542	7,250
Other creditors	984	960
	7,526	8,210

6 Creditors: amounts falling due after one year

Bank loan (falling due in less than 5 years)	26,166	29,000
Bank loan (falling due in more than 5 years)	50,948	53,947
	77,114	82,947

The bank loan is secured on the freehold property owned by the Charity.

Notes on the Accounts (continued)
For the year ended 31 March 2023

7a Movements on funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2022	465,433	130,130	595,563
Net income/(expenditure) for the year	49,435	14,305	63,740
Transfers between funds	51,678	(51,678)	-
At 31 March 2023	566,546	92,757	659,303

7b Movements on funds (comparative funds)

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2021	381,141	152,942	534,083
Net income/(expenditure) for the year	67,292	(5,812)	61,480
Transfers between funds	17,000	(17,000)	-
At 31 March 2022	465,433	130,130	595,563

The restricted funds relate to monies which were received for renovation and maintenance of the freehold property, including any expenditure which has been capitalised.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration, benefits or expenses during the year.

Notes on the Accounts (continued)
For the year ended 31 March 2020

9a Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2023 were represented by:			
Tangible assets	498,031	92,757	590,788
Net current assets	145,629	-	145,629
Creditors: amounts falling due after 1 year	(77,114)	-	(77,114)
	<u>566,546</u>	<u>92,757</u>	<u>659,303</u>

9b Analysis of net assets between funds (comparative year)

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2022 were represented by:			
Tangible assets	417,927	130,130	548,057
Net current assets	130,453	-	130,453
Creditors: amounts falling due after 1 year	(82,947)	-	(82,947)
	<u>465,433</u>	<u>130,130</u>	<u>595,563</u>

10 Related party transactions

There were no related party transactions in the year to 31 March 2023 (2022: none).

MUSTAFA WELFARE SOCIETY BOLTON

England & Wales - Charity number 1144639

Accounts

MUSTAFA WELFARE SOCIETY BOLTON

A C C O U N T S

For the year ended 31 March 2022

<p>PHILIP BURLEY & CO Chartered Accountants WHITBY</p>

MUSTAFA WELFARE SOCIETY BOLTON

I N D E X

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Statement of Officers

Registered Number **1144639**

Trustees/
Executive Committee

**Dr Syed Nayyer Raza
Dr Syed Mohammad Tabani
Dr Syed Naseer Haider Naqvi
Syed Mazhar Ul Hassan**

**Arsul Hussain
Syed Farhad Raza Naqvi
Israr Hussain Shah
Syed Raza Abbas (appointed
1 April 2021)**

Principal Address

**2 Thorns Road
Bolton
BL1 6NX**

Principal Banker

**HSBC
1-3 Victoria Square
Bolton
BL1 1RJ**

Independent Examiner

**MRC Sheen FCA
Philip Burley & Co
28 Bagdale
Whitby
YO21 1SN**

**Trustees' Report
For the year ended 31 March 2022**

Mustafa Welfare Society Bolton ("the Charity") was established in July 2010 and was registered as a charity on 11 November 2011.

It was originally governed by a Trust Deed dated 6 March 2011, which was subsequently amended on 6 November 2011.

The day to day management of the Charity is conducted by the Executive Committee. This consists of up to 12 members elected during the annual general meeting by the members of the Charity. After their election, the Executive Committee members elect from among themselves the officers of the Charity. These now consist of the Treasurer and the Secretary. The chairperson is by rotation.

In addition to the elected members, there are up to three co-opted or non-voting members.

During the last year, the Executive Committee has held a meeting on eight occasions. Decisions are made either unanimously or by a majority vote.

Accounts are maintained by the Treasurer. There was a detailed inspection of all the receipts and expenses by the Executive Committee on 18 December 2022. The accounts have then been examined by an independent examiner MRC Sheen of the firm Philip Burley & Co.

The Trustees who served during the year are listed on page 1.

Objects

The Objects of the Charity are:

To promote the benefit of the inhabitants of the North West of the United Kingdom (the area of benefit) and, in particular, the Shia Muslim inhabitants of Bolton, Lancashire by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort:

(1) To advance the Islamic religion for the public benefit according to the Shia Muslim doctrine (Fiqah-e-Jaffria); this is based on the teachings of the Holy Quran, The Holy Prophet (PBUH) and the teachings of the Holy Ahlulbayt, as interpreted and codified by eminent, mainstream jurists of the time (Marajah e Uzzam) from the Shia school of jurisprudence in Najaf or Qom; and to promote religious harmony.

(2) To advance the education, including the religious education, of the said inhabitants.

(3) To provide or assist in the provision of sporting facilities for the youth from the said inhabitants, in the public benefit.

(4) To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

**Trustees' Report (continued)
For the year ended 31 March 2022**

The Charity acquired its current premises in October 2012, and has developed it into a Community Centre. The principal activity of the Charity in the year under review was to continue to refurbish its Community Centre and maintain and manage the same in furtherance of the above Objects. The centre roof is large in size and very old. No felt had been used in the construction of the ceiling. Lath and plaster finish had been used in the original ceiling and this has begun to deteriorate. There were multiple problems with leaks and hence the charity commenced reslating of the entire centre roof, and knocking off the lath and plaster finish. As it is a major job, the roof works will be carried out in sections. Work started November 2021 and is likely to be completed in 2024. During this year, a total of £19,000 was spent on the roof (one complete section and initial payment for the next section). The public address system in a part of the building was also updated at a cost of £6,000. Fund raising is in progress to fund these improvements.

Review of Developments, Activities and Achievements During the Year and of Future Prospects*Religious*

During the year ended 31 March 2022, the charity carried out a number of activities to meet the religious needs of the Bolton population. These included congregational prayers and lectures on Thursday evening and Friday lunchtime. Throughout the year, lectures were also held to mark other religious occasions. During the year, the COVID regulations were gradually eased and, by the end of the year, the programme frequency had returned to pre-COVID levels.

Prior to the Charity starting its work, no facilities for worship existed for the Shia Muslim community of Bolton Metropolitan Borough Council and the surrounding towns of Chorley, Wigan, Warrington, Chester and Blackpool and the cities of Preston and Liverpool. The Shia inhabitants of this very large catchment area had to travel all the way to Manchester for this purpose. This caused great hardship. Now people from this large area come to the community centre in Bolton. Thus, the Charity has provided an unmet need.

The acts of worship carried out at the centre give meaning to the lives of the worshippers, help to enhance their spirituality and provide them with an ethical and moral framework which offers personal comfort and also benefits the wider society. People are not charged any fee for carrying out acts of worship at the centre. These facilities for worship are open for use by Shias and by non-Shias alike.

We no longer have a full-time pastor and invite visiting pastors to lead worship.

Educational

The Charity arranges a religious educational meeting every Thursday evening. In addition to this, we also have regular visiting speakers (male and female) who deliver lectures in English and Urdu. All speakers have to conform to a code of conduct, as outlined in our constitution, clause 15, subclause 14. The congregation is of all ages. In addition to acts of worship, Islam places great emphasis on the rights of other living beings, including fellow human beings, animals and plants. The speakers emphasise that such rights need to be respected by a good Muslim. The members of the Executive Committee are present during these lectures and monitor them. We are subscribed to promoting only mainstream and moderate interpretations of Islamic faith, as defined in the Objects of our governing document. In addition to doctrinal discussions, the lecturers are encouraged to bring Islam 'to life' by highlighting their application to day to day living. For example, the application of honesty, truthfulness and integrity to daily life. This should produce better citizens, benefiting the public at large. Through the course of the year, face to face meetings gradually replaced online meetings, as the COVID restrictions were lifted.

The Charity also runs a Sunday School (Al-Hujjat Academy) in the community centre. The school delivers religious education to children of all ages. The medium of instruction is English. The school is run like a British school, with the usual safeguards and policies in place. The school Principal and other individuals responsible for the smooth running of the school hold responsible daytime jobs.

Trustees' Report (continued)
For the year ended 31 March 2022

Review of Developments, Activities and Achievements During the Year and of Future Prospects, continued

Like all other activities and benefits pursued by the Charity, this was also an unmet need. The Sunday School has become a great success. Currently, we have approximately 40 children enrolled for various classes. This is since COVID when the school became online. Pupils hail from Bolton and from neighbouring towns and cities. Most of the children are of Shia parents. However, there are some children from non-Shia backgrounds as well. We do not exclude anyone from the school on religious or any other grounds. Since the end of March 2020, and during the period covered by this report, the school has been running online due to the COVID restrictions.

We hope to develop a sense of purpose and spirituality in the students and provide them with a robust moral and ethical framework to live their lives while at the same time discouraging the emergence of extremism, delinquency and promoting religious harmony. This will help them to take their position as socially responsible adults who will be fully integrated in the wider community.

Sport

Our community centre building was acquired in October 2012. We are in the process of redecorating it, and will arrange physical fitness opportunities as soon as this has been completed. The Charity is very keen to provide this service. This initiative has been on hold since April 2020 due to the COVID pandemic.

Social welfare

The Charity organises social events in the centre on a regular basis. People from the congregation attend, along with people who do not attend the worship sessions. This takes the form of 'get togethers' where people chat and interact with each other. Food is provided. Every Thursday, these sessions take place after the educational sessions. There is no charge for attending or for the food. Members bring in food by rotation. These 'get together' sessions are also held on special occasions. These sessions provide an opportunity for the development of a support structure. Some individuals who attend are otherwise quite isolated, due to frailty, lack of relatives or because they are new to the area. It makes them feel supported, and may be the only time in the week when they can interact with others. During this year, opportunities for social interaction gradually improved as activities returned to pre-COVID levels. The elderly are a vulnerable group and had tended to stay away from the centre but gradually returned as the restrictions were relaxed. The charity's social media presence has mitigated the lockdown situation to some degree.

Review of Results for the Year

The results for the year are set out in detail on page 8 in the Statement of Financial Activities.

Reserves Policy

The immediate targets for the Charity are to complete the renovation of the community centre and to repay the bank loan. There continues to be focused fundraising activities to generate the funds required to meet these targets. The Trustees will seek to maintain sufficient unrestricted funds to cover any unexpected costs which cannot be met from annual funding income. Free reserves at 31 March 2022 were £137,703 (2021: £95,695), excluding tangible assets and the associated liabilities.

Trustees' Report (continued)
For the year ended 31 March 2022

Public Benefit Statement

Each year, the Trustees review the Objects and activities of the Charity to ensure that they continue to reflect the Charity's aims and to provide public benefit. The Trustees consider that they have complied with their duties under section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charities Commission. Faith gives meaning to people's lives and contributes to their well-being. It offers a vision for peace and harmony and provides a moral and ethical foundation to support people in serving the community at every level.

Signed on behalf of the Trustees on 26 January 2023

Dr Syed Nayyer Raza

Statement of Trustees' Responsibilities

The Charities Act 2011 and the Statement of Recommended Practice require the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity at the end of the period and of the surplus or deficit of the Charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and the statements of recommended
- prepare the financial statements on the going concern basis unless it is inappropriate to

The responsibilities of the Trustees include keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner's Report to the Trustees of
MUSTAFA WELFARE SOCIETY BOLTON
For the year ended 31 March 2022**

Page 7

I report to the trustees on my examination of the financial statements of Mustafa Welfare Society Bolton (the charity) for the year ended 31 March 2022.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

26 January 2023

**MRC Sheen FCA
Philip Burley & Co
Chartered Accountants
28 Bagdale
Whitby
YO21 1SN**

**Statement of Financial Activities
For the year ended 31 March 2022**

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
<u>Income from:</u>							
Donations and legacies	2a	27,887	10,011	37,898	73,839	1,300	75,139
Charitable activities	2b	92,576	-	92,576	66,599	-	66,599
Total incoming resources		120,463	10,011	130,474	140,438	1,300	141,738
<u>Expenditure on:</u>							
Charitable activities	3	53,171	15,823	68,994	50,951	11,660	62,611
Total resources expended		53,171	15,823	68,994	50,951	11,660	62,611
Net income/(expenditure) and net movement in funds for the year		67,292	(5,812)	61,480	89,487	(10,360)	79,127
Transfer between funds		17,000	(17,000)	-	2,428	(2,428)	-
Net movement in funds for the year		84,292	(22,812)	61,480	91,915	(12,788)	79,127
<u>Reconciliation of funds</u>							
Total funds brought forward		381,141	152,942	534,083	289,226	165,730	454,956
Total funds carried forward	7	465,433	130,130	595,563	381,141	152,942	534,083

The Statement of Financial Activities incorporates the Charity's Income and Expenditure Account for the year.

All incoming resources and resources expended derive from continuing activities.

Balance Sheet
At 31 March 2022

	Note	2022	2021
		£	£
Fixed assets	4		
Tangible assets		548,057	535,795
Current assets			
Cash at bank		138,663	96,175
		<u>138,663</u>	<u>96,175</u>
Creditors: amounts falling due within one year	5	<u>(8,210)</u>	<u>(7,730)</u>
Net current assets		<u>130,453</u>	88,445
Total assets less current liabilities		<u>678,510</u>	624,240
Creditors: amounts falling due after one year	6	<u>(82,947)</u>	<u>(90,157)</u>
		<u>595,563</u>	<u>534,083</u>
Funds	7		
Unrestricted funds		465,433	381,141
Restricted funds		130,130	152,942
		<u>595,563</u>	<u>534,083</u>

We approve the accounts, as set out on pages 8 to 15, and confirm that we have made available all relevant records and information for their preparation.

Signed on behalf of the Trustees:

Dr Syed Nayyer Raza
26 January 2023

1 Accounting Policies For the year ended 31 March 2022

Charity information

Mustafa Welfare Society is an unincorporated charity governed by a trust deed. The registered office is 2 Thorns Road, Bolton, BL1 6NX.

1.1 Basis of accounting

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Incoming resources

All income is accounted for on a receivable basis, except where the conditions for receipt are uncertain.

1.3 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

1.4 Fund accounting

Unrestricted funds are incoming resources receivable or generated for the Objects of the Charity, without restriction, and are available as general funds to be applied as the Charity sees fit.

Restricted funds are to be used for a specific purpose as stipulated by the donor or funding bodies.

**Accounting Policies (continued)
For the year ended 31 March 2022**

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised at their purchase price together with any incidental costs of acquisition. Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at a rate calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures and fittings	25% on cost
-----------------------	-------------

Freehold property is being depreciated at 2% per annum, based on the estimated cost of the buildings within freehold property, as the land element is not a depreciating asset.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Notes on the Accounts
For the year ended 31 March 2022

2 Income from:

2a Donations and legacies	Unrestricted funds	Restricted funds	Total 2022	Unrestricted funds	Restricted funds	Total 2021
	£	£	£	£	£	£
Donations	11,334	10,011	21,345	35,714	1,300	37,014
Gift Aid tax receipts	16,553	-	16,553	38,125	-	38,125
	27,887	10,011	37,898	73,839	1,300	75,139

2b Charitable activities

Membership subscriptions	13,314	-	13,314	11,174	-	11,174
Muharram	8,985	-	8,985	17,091	-	17,091
Khums	24,025	-	24,025	4,650	-	4,650
Fundraising	22,006	-	22,006	8,186	-	8,186
Sunday School	1,391	-	1,391	3,700	-	3,700
Rental	9,440	-	9,440	13,430	-	13,430
Sundry receipts	13,415	-	13,415	8,368	-	8,368
	92,576	-	92,576	66,599	-	66,599

3 Charitable expenditure

	Total 2022	Total 2021
	£	£
<u>Unrestricted expenditure</u>		
Niaz	454	-
Sunday School	1,950	2,520
Aalim	9,020	3,535
Muharram	5,944	9,807
Fundraising events	14,615	11,649
Utilities	6,542	6,932
Insurance	2,237	2,408
Repairs and renewals	6,590	8,696
Legal & professional fees	480	660
Finance charges	47	-
Depreciation	2,698	-
Loan interest	2,594	2,744
Donations	-	2,000
<u>Restricted expenditure</u>		
Repairs and renewals	7,495	2,546
Depreciation	8,328	9,114
	68,994	62,611

Included above are governance costs of £480 (2021: £660) which include independent examination fees of £480 (2021: £660).

Notes on the Accounts (continued)
For the year ended 31 March 2022

4 Tangible fixed assets	Freehold property £	Fixtures and fittings £	Total £
<i>Cost</i>			
At 1 April 2021	548,344	21,945	570,289
Additions	17,000	6,288	23,288
At 31 March 2022	565,344	28,233	593,577
<i>Depreciation</i>			
At 1 April 2021	15,927	18,567	34,494
Charge for the year	8,328	2,698	11,026
At 31 March 2022	24,255	21,265	45,520
<i>Net book value</i>			
At 31 March 2022	541,089	6,968	548,057
At 1 April 2021	532,417	3,378	535,795
		2022	2021
		£	£
5 Creditors: amounts falling due within one year			
Bank loan		7,250	7,250
Other creditors		960	480
		8,210	7,730
6 Creditors: amounts falling due after one year			
Bank loan (falling due in less than 5 years)		29,000	29,000
Bank loan (falling due in more than 5 years)		53,947	61,157
		82,947	90,157

The bank loan is secured on the freehold property owned by the Charity.

Notes on the Accounts (continued)
For the year ended 31 March 2022

7a Movements on funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2021	381,141	152,942	534,083
Net income/(expenditure) for the year	67,292	(5,812)	61,480
Transfers between funds	17,000	(17,000)	-
At 31 March 2022	465,433	130,130	595,563

7b Movements on funds (comparative funds)

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2020	289,226	165,730	454,956
Net income/(expenditure) for the year	89,487	(10,360)	79,127
Transfers between funds	2,428	(2,428)	-
At 31 March 2021	381,141	152,942	534,083

The restricted funds relate to monies which were received for renovation and maintenance of the freehold property, including any expenditure which has been capitalised.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration, benefits or expenses during the year.

Notes on the Accounts (continued)
For the year ended 31 March 2020

9a Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2022 were represented by:			
Tangible assets	417,927	130,130	548,057
Net current assets	130,453	-	130,453
Creditors: amounts falling due after 1 year	(82,947)	-	(82,947)
	<u>465,433</u>	<u>130,130</u>	<u>595,563</u>

9b Analysis of net assets between funds (comparative year)

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2021 were represented by:			
Tangible assets	382,853	152,942	535,795
Net current assets	88,445	-	88,445
Creditors: amounts falling due after 1 year	(90,157)	-	(90,157)
	<u>381,141</u>	<u>152,942</u>	<u>534,083</u>

10 Related party transactions

There were no related party transactions in the year to 31 March 2022 (2021: none).

MUSTAFA WELFARE SOCIETY BOLTON

England & Wales - Charity number 1144639

Accounts

MUSTAFA WELFARE SOCIETY BOLTON

ACCOUNTS

For the year ended 31 March 2021

PHILIP BURLEY & CO
Chartered Accountants
WHITBY

MUSTAFA WELFARE SOCIETY BOLTON

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Statement of Officers

Registered Number **1144639**

Trustees/ Executive Committee	Dr Syed Nayyer Raza Dr Syed Mohammad Tabani Dr Syed Naseer Haider Naqvi Syed Mazhar Ul Hassan	Dr Sarfraz Khan Arsul Hussain Syed Farhad Raza Naqvi Israr Hussain Shah
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Principal Address **2 Thorns Road
Bolton
BL1 6NX**

Principal Banker **HSBC
1-3 Victoria Square
Bolton
BL1 1RJ**

Independent Examiner **MRC Sheen FCA
Philip Burley & Co
28 Bagdale
Whitby
YO21 1SN**

**Trustees' Report
For the year ended 31 March 2021**

Mustafa Welfare Society Bolton ("the Charity") was established in July 2010 and was registered as a charity on 11 November 2011.

It was originally governed by a Trust Deed dated 6 March 2011, which was subsequently amended on 6 November 2011.

The day to day management of the Charity is conducted by the Executive Committee. This consists of up to 12 members elected during the annual general meeting by the members of the Charity. After their election, the Executive Committee members elect from among themselves the officers of the Charity. These now consist of the Treasurer and the Secretary. The chairperson is by rotation. The Executive Committee members for the period of this report were elected in 2014, and their names are listed on page 1. Current members of the Executive Committee took oath of office on 31 May 2014.

In addition to the elected members, there are up to three co-opted or non-voting members.

During the last year, the Executive Committee has held a meeting on six occasions. Decisions are made either unanimously or by a majority vote.

Accounts are maintained by the Treasurer. There is a detailed inspection of all the receipts and expenses by the Executive Committee. The accounts have then been examined by an independent examiner MRC Sheen of the firm Philip Burley & Co.

The Trustees who served during the year are listed on page 1.

Objects

The Objects of the Charity are:

To promote the benefit of the inhabitants of the North West of the United Kingdom (the area of benefit) and, in particular, the Shia Muslim inhabitants of Bolton, Lancashire by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort:

(1) To advance the Islamic religion for the public benefit according to the Shia Muslim doctrine (Fiqah-e-Jaffria); this is based on the teachings of the Holy Quran, The Holy Prophet (PBUH) and the teachings of the Holy Ahlulbayt, as interpreted and codified by eminent, mainstream jurists of the time (Marajah e Uzzam) from the Shia school of jurisprudence in Najaf or Qom; and to promote religious harmony.

(2) To advance the education, including the religious education, of the said inhabitants.

(3) To provide or assist in the provision of sporting facilities for the youth from the said inhabitants, in the public benefit.

(4) To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

**Trustees' Report (continued)
For the year ended 31 March 2021**

The Charity acquired its current premises in October 2012, and has developed it into a Community Centre. The principal activity of the Charity in the year under review was to continue to refurbish its Community Centre and maintain and manage the same in furtherance of the above Objects.

Review of Developments, Activities and Achievements During the Year and of Future Prospects

Religious

The charity carries out a number of activities to meet the religious needs of the Bolton population. These include congregational prayers on Thursday evening and Friday lunchtime. This year (2020/21), we were unable to hold daily lectures and evening prayers during the holy month of Ramadhan. This was because the centre was closed for the national lockdown.

Prior to the Charity starting its work, no facilities for worship existed for the Shia Muslim community of Bolton Metropolitan Borough Council and the surrounding towns of Chorley, Wigan, Warrington, Chester and Blackpool and the cities of Preston and Liverpool. The Shia inhabitants of this very large catchment area had to travel all the way to Manchester for this purpose. This caused great hardship. Now people from this large area come to the community centre in Bolton. Thus, the Charity has provided an unmet need.

The acts of worship carried out at the centre give meaning to the lives of the worshippers, help to enhance their spirituality and provide them with an ethical and moral framework which offers personal comfort and also benefits the wider society. People are not charged any fee for carrying out acts of worship at the centre. These facilities for worship are open for use by Shias and by non-Shias alike.

We no longer have a full-time pastor and invite visiting pastors to lead worship.

Educational

The Charity arranges a religious educational meeting every Thursday evening. In addition to this, we also have regular visiting speakers (male and female) who deliver lectures in English and Urdu. All speakers have to conform to a code of conduct, as outlined in our constitution, clause 15, subclause 14. The congregation is of all ages. In addition to acts of worship, Islam places great emphasis on the rights of other living beings, including fellow human beings, animals and plants. The speakers emphasise that such rights need to be respected by a good Muslim. The members of the Executive Committee are present during these lectures and monitor them. We are subscribed to promoting only mainstream and moderate interpretations of Islamic faith, as defined in the Objects of our governing document. In addition to doctrinal discussions, the lecturers are encouraged to bring Islam 'to life' by highlighting their application to day to day living. For example, the application of honesty, truthfulness and integrity to daily life. This should produce better citizens, benefiting the public at large. For a significant portion of the period covered by this report, due to constraints imposed by the COVID pandemic, face to face meetings did not take place in the centre.

The Charity also runs a Sunday School (Al-Hujjat Academy) in the community centre. The school delivers religious education to children of all ages. The medium of instruction is English. The school is run like a British school, with the usual safeguards and policies in place. The school Principal and other individuals responsible for the smooth running of the school, hold responsible daytime jobs.

Like all other activities and benefits pursued by the Charity, this was also an unmet need. The Sunday School has become a great success. Currently we have more than 80 children enrolled for various classes. Pupils hail from Bolton and from neighbouring towns and cities. Most of the children are of Shia parents. However, there are some children from non-Shia backgrounds as well. We do not exclude anyone from the school on religious or any other grounds. Since the end of March 2020, the school has been running online due to the COVID restrictions.

Trustees' Report (continued)
For the year ended 31 March 2021

Review of Developments, Activities and Achievements During the Year and of Future Prospects, continued

We hope to develop a sense of purpose and spirituality in the students and provide them with a robust moral and ethical framework to live their lives while at the same time discouraging the emergence of extremism, delinquency and promoting religious harmony. This will help them to take their position as socially responsible adults who will be fully integrated in the wider community.

Sport

Our community centre building was acquired in October 2012. We are in the process of redecorating it, and will arrange physical fitness opportunities as soon as this has been completed. The Charity is very keen to provide this service. This initiative has been on hold since April 2020 due to the COVID pandemic.

Social welfare

The Charity organises social events in the centre on a regular basis. People from the congregation attend, along with people who do not attend the worship sessions. This takes the form of 'get togethers' where people chat and interact with each other. Food is provided. Every Thursday, these sessions take place after the educational sessions. There is no charge for attending or for the food. Members bring in food by rotation. These 'get together' sessions are also held on special occasions. These sessions provide an opportunity for the development of a support structure. Some individuals who attend are otherwise quite isolated, due to frailty, lack of relatives or because they are new to the area. It makes them feel supported, and may be the only time in the week when they can interact with others. During this year, opportunities for social interaction have been reduced due to the pandemic. The elderly are also a vulnerable group and they have tended to stay away from the centre. The charity has a social media presence which has mitigated this situation to some degree.

Review of Results for the Year

The results for the year are set out in detail on page 7 in the Statement of Financial Activities.

Reserves Policy

The immediate targets for the Charity are to complete the renovation of the community centre and to repay the bank loan. There continues to be focused fundraising activities to generate the funds required to meet these targets. The Trustees will seek to maintain sufficient unrestricted funds to cover any unexpected costs which cannot be met from annual funding income. Free reserves at 31 March 2021 were £95,685 (2020: £21,648), excluding tangible assets and the associated liabilities.

Public Benefit Statement

Each year, the Trustees review the Objects and activities of the Charity to ensure that they continue to reflect the Charity's aims and to provide public benefit. The Trustees consider that they have complied with their duties under section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charities Commission. Faith gives meaning to people's lives and contributes to their well-being. It offers a vision for peace and harmony and provides a moral and ethical foundation to support people in serving the community at every level.

Signed on behalf of the Trustees on xx Xxxx 2022

Dr Syed Nayyer Raza

Statement of Trustees' Responsibilities

The Charities Act 2011 and the Statement of Recommended Practice require the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity at the end of the period and of the surplus or deficit of the Charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and the statements of recommended
- prepare the financial statements on the going concern basis unless it is inappropriate to

The responsibilities of the Trustees include keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

I report on the accounts of the Charity for the year ended 31 March 2021, which are set out on pages 7 to 14.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

26 January 2022

**MRC Sheen FCA
Philip Burley & Co
Chartered Accountants
28 Bagdale
Whitby
YO21 1SN**

**Statement of Financial Activities
For the year ended 31 March 2021**

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Income from:							
Donations and legacies	2a	73,839	1,300	75,139	7,786	-	7,786
Charitable activities	2b	66,599	-	66,599	75,458	-	75,458
Total incoming resources		140,438	1,300	141,738	83,244	-	83,244
Expenditure on:							
Charitable activities	3	50,951	11,660	62,611	70,681	3,498	74,179
Total resources expended		50,951	11,660	62,611	70,681	3,498	74,179
Net income/(expenditure) and net movement in funds for the year		89,487	(10,360)	79,127	12,563	(3,498)	9,065
Transfer between funds		2,428	(2,428)	-	65,309	(65,309)	-
Net movement in funds for the year		91,915	(12,788)	79,127	77,872	(68,807)	9,065
Reconciliation of funds							
Total funds brought forward		289,226	165,730	454,956	211,354	234,537	445,891
Total funds carried forward	7	381,141	152,942	534,083	289,226	165,730	454,956

The Statement of Financial Activities incorporates the Charity's Income and Expenditure Account for the year.

All incoming resources and resources expended derive from continuing activities.

Balance Sheet
At 31 March 2021

	Note	2021		2020	
		£	£	£	£
Fixed assets	4				
Tangible assets			535,795		537,977
Current assets					
Cash at bank		96,175		22,998	
		96,175		22,998	
Creditors: amounts falling due within one year	5	(7,730)		(7,100)	
Net current assets			88,445		15,898
Total assets less current liabilities			624,240		553,875
Creditors: amounts falling due after one year	6		(90,157)		(98,919)
			534,083		454,956
Funds	7				
Unrestricted funds			381,141		289,226
Restricted funds			152,942		165,730
			534,083		454,956

We approve the accounts, as set out on pages 7 to 14, and confirm that we have made available all relevant records and information for their preparation.

Signed on behalf of the Trustees:

Dr Syed Nayyer Raza
26 January 2022

1 Accounting Policies

For the year ended 31 March 2021

Charity information

Mustafa Welfare Society is an unincorporated charity governed by a trust deed. The registered office is 2 Thorns Road, Bolton, BL1 6NX.

1.1 Basis of accounting

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Incoming resources

All income is accounted for on a receivable basis, except where the conditions for receipt are uncertain.

1.3 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

1.4 Fund accounting

Unrestricted funds are incoming resources receivable or generated for the Objects of the Charity, without restriction, and are available as general funds to be applied as the Charity sees fit.

Restricted funds are to be used for a specific purpose as stipulated by the donor or funding bodies.

**Accounting Policies (continued)
For the year ended 31 March 2021**

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised at their purchase price together with any incidental costs of acquisition. Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at a rate calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures and fittings	25% on cost
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Freehold property is being depreciated at 2% per annum, based on the estimated cost of the buildings within freehold property, as the land element is not a depreciating asset.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Notes on the Accounts
For the year ended 31 March 2021

2 Income from:

2a Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Donations	35,714	1,300	37,014	7,786	-	7,786
Gift Aid tax receipts	38,125	-	38,125	-	-	-
	73,839	1,300	75,139	7,786	-	7,786

2b Charitable activities

Membership subscriptions	11,174	-	11,174	13,850	-	13,850
Muharram	17,091	-	17,091	11,432	-	11,432
Khums	4,650	-	4,650	1,136	-	1,136
Fundraising	8,186	-	8,186	14,807	-	14,807
Sunday School	3,700	-	3,700	11,611	-	11,611
Rental	13,430	-	13,430	12,300	-	12,300
Sundry receipts	8,368	-	8,368	10,322	-	10,322
	66,599	-	66,599	75,458	-	75,458

3 Charitable expenditure

	Total 2021 £	Total 2020 £
<u>Unrestricted expenditure</u>		
Niaz	-	763
Sunday School	2,520	13,152
Aalim	3,535	4,710
Muharram	9,807	10,610
Fundraising events	11,649	13,720
Utilities	6,932	9,173
Insurance	2,408	1,514
Repairs and renewals	8,696	3,317
Legal & professional fees	660	978
Sundry expenses	-	172
Depreciation	-	8,935
Loan interest	2,744	3,637
Donations	2,000	-
<u>Restricted expenditure</u>		
Repairs and renewals	2,546	3,498
Depreciation	9,114	-
	62,611	74,179

Included above are governance costs of £660 (2020: £978) which include independent examination fees of £660 (2020: £978).

Notes on the Accounts (continued)
For the year ended 31 March 2021

4 Tangible fixed assets	Freehold property £	Fixtures and fittings £	Total £
<i>Cost</i>			
At 1 April 2020	545,916	17,441	563,357
Additions	2,428	4,504	6,932
At 31 March 2021	548,344	21,945	570,289
<i>Depreciation</i>			
At 1 April 2020	7,939	17,441	25,380
Charge for the year	7,988	1,126	9,114
At 31 March 2021	15,927	18,567	34,494
<i>Net book value</i>			
At 31 March 2021	532,417	3,378	535,795
At 1 April 2020	537,977	-	537,977
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		2021	2020
		£	£
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5 Creditors: amounts falling due within one year			
Bank loan		7,250	5,750
Other creditors		480	1,350
		7,730	7,100
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6 Creditors: amounts falling due after one year			
Bank loan (falling due in less than 5 years)		29,000	23,000
Bank loan (falling due in more than 5 years)		61,157	75,919
		90,157	98,919

The bank loan is secured on the freehold property owned by the Charity.

Notes on the Accounts (continued)
For the year ended 31 March 2021

7a Movements on funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2020	289,226	165,730	454,956
Net income/(expenditure) for the year	89,487	(10,360)	79,127
Transfers between funds	2,428	(2,428)	-
At 31 March 2020	381,141	152,942	534,083

7b Movements on funds (comparative funds)

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2019	211,354	234,537	445,891
Net income/(expenditure) for the year	12,563	(3,498)	9,065
Transfers between funds	65,309	(65,309)	-
At 31 March 2020	289,226	165,730	454,956

The restricted funds relate to monies which were received for renovation and maintenance of the freehold property, including any expenditure which has been capitalised.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration, benefits or expenses during the year.

Notes on the Accounts (continued)
For the year ended 31 March 2020

9a Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2021 were represented by:			
Tangible assets	382,853	152,942	535,795
Net current assets	88,445	-	88,445
Creditors: amounts falling due after 1 year	(90,157)	-	(90,157)
	<u>381,141</u>	<u>152,942</u>	<u>534,083</u>

9b Analysis of net assets between funds (comparative year)

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2020 were represented by:			
Tangible assets	372,247	165,730	537,977
Net current assets	15,898	-	15,898
Creditors: amounts falling due after 1 year	(98,919)	-	(98,919)
	<u>289,226</u>	<u>165,730</u>	<u>454,956</u>

10 Related party transactions

There were no related party transactions in the year to 31 March 2021 (2020: None).