

M A B CHARITABLE TRUST

England & Wales · Charity number 1147031

Details

Other names	MAB CHARITABLE TRUST, MUSLIM ASSOCIATION OF BRITAIN CHARITABLE TRUST
Status	Registered
Legal form	Charitable company
Company number	08043568
Registered	2012-04-27
Register	View on the Charity Commission register

Contact

Address	10 Severn Road Sheffield South Yorkshire S10 2SU
Phone	07463206843
Email	info@mabct.org
Website	http://www.mabct.org/

Activities

Objects: 5. OBJECTS:5.1 THE OBJECTS OF THE CHARITY ("THE OBJECTS") ARE, THROUGHOUT EUROPE AND MORE PARTICULARLY IN THE UNITED KINGDOM, SPECIFICALLY RESTRICTED TO PROMOTING AND ASSISTING IN:5.1.1 THE ADVANCEMENT OF THE FAITH AND RELIGIOUS PRACTICES OF ISLAM;5.1.2 THE ADVANCEMENT OF GENERAL AND RELIGIOUS EDUCATION FOR THE PUBLIC BENEFIT CONCERNING THE TEACHINGS AND RELIGION OF ISLAM;5.1.3 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;5.1.4 THE ADVANCEMENT OF RELIGIOUS HARMONY FOR THE BENEFIT OF THE PUBLIC BY:(I) EDUCATING THE PUBLIC IN DIFFERENT RELIGIOUS BELIEFS INCLUDING AN AWARENESS OF THEIR DISTINCTIVE FEATURES AND THEIR COMMON GROUND TO PROMOTE GOOD RELATIONS BETWEEN PERSONS OF DIFFERENT FAITHS;(II) PROMOTING KNOWLEDGE AND MUTUAL UNDERSTANDING AND RESPECT OF THE BELIEFS AND PRACTICES OF DIFFERENT RELIGIOUS FAITHS;5.1.5 THE RELIEF OF FINANCIAL NEED AND SUFFERING AMONG VICTIMS OF NATURAL OR OTHER KINDS OF DISASTER IN THE FORM OF MONEY OR OTHER MEANS DEEMED SUITABLE FOR PERSONS, BODIES, ORGANISATIONS AND COUNTRIES AFFECTED; AND5.1.6 THE ADVANCEMENT OF SUCH OTHER CHARITABLE OBJECTS FOR THE PUBLIC BENEFIT AS THE BOARD MAY FROM TIME TO TIME THINK FIT.

Activities: MAB Charitable Trust aims to educate and assist the Muslim community with its religious and spiritual needs; and to contribute positively to British Society.MAB CT is a focused and socially responsible charity, which endeavors to contribute through its humanitarian work to present the positive image of Muslims in the UK. We work on project to feed the homeless and provide poverty relief.

Classification

- **How:** Makes Grants To Individuals, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, Elderly/old People, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** THROUGHOUT EUROPE AND MORE PARTICULARLY IN THE UNITED KINGDOM
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£874,910	£721,327	£984,393	28
2024-04-30	£870,654	£884,698	£830,810	28
2023-04-30	£799,846	£796,863	£844,854	22
2022-04-30	£651,297	£722,765	£841,871	15
2021-04-30	£431,792	£553,115	-	-

Trustees

Name	Role	Appointed
ABDERREZAK BOUGARA	Chair	2016-03-01
Bilal Naas		2020-06-19
Dr Ahmed Helmy		2023-04-15
Dr Emad Hemdan Kenawy		2023-04-15
Dr Khalil Al-Ani		2021-01-27

M A B CHARITABLE TRUST

England & Wales - Charity number 1147031

Accounts

Report of the Trustees and
Financial Statements for the Year Ended 30 April 2025
for
M A B Charitable Trust
(A Company Limited by Guarantee)

Eccouting UK
AR Business Centre
12 The Crofts
Rotherham
South Yorkshire
S60 2DJ

Contents of the Financial Statements
for the Year Ended 30 April 2025

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Report of the Trustees
for the Year Ended 30 April 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08043568 (England and Wales)

Registered Charity number

1147031

Registered office

10 Severn Road
Sheffield
South Yorkshire
S10 2SU

Trustees

A Bougara School Teacher
Dr K I J Al-Ani Medical Doctor
B Naas HR And Office Manager
Dr A F Helmy
E H Kenawy Project Manager

Company Secretary

Independent Examiner

Shoakat Zaman
Eccounting UK
AR Business Centre
12 The Crofts
Rotherham
South Yorkshire
S60 2DJ

Approved by order of the board of trustees on 21 January 2026 and signed on its behalf by:

A Bougara - Trustee

Independent examiner's report to the trustees of M A B Charitable Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Financial Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Shoakat Zaman
The Institute of Financial Accountants

Eccouting UK
AR Business Centre
12 The Crofts
Rotherham
South Yorkshire
S60 2DJ

21 January 2026

Statement of Financial Activities
for the Year Ended 30 April 2025

		Unrestricted fund £	Restricted fund £	30.4.25 Total funds £	30.4.24 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	767,784	-	767,784	780,190
Investment income	3	107,126	-	107,126	90,464
Total		<u>874,910</u>	<u>-</u>	<u>874,910</u>	<u>870,654</u>
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		583,677	-	583,677	884,698
Other		137,650	-	137,650	-
Total		<u>721,327</u>	<u>-</u>	<u>721,327</u>	<u>884,698</u>
NET INCOME/(EXPENDITURE)		153,583	-	153,583	(14,044)
RECONCILIATION OF FUNDS					
Total funds brought forward		830,810	-	830,810	844,854
TOTAL FUNDS CARRIED FORWARD		<u>984,393</u>	<u>-</u>	<u>984,393</u>	<u>830,810</u>

Balance Sheet

30 April 2025

	Notes	Unrestricted fund £	Restricted fund £	30.4.25 Total funds £	30.4.24 Total funds £
FIXED ASSETS					
Tangible assets	11	259,006	-	259,006	310,501
CURRENT ASSETS					
Debtors	12	5,667	-	5,667	9,727
Cash at bank and in hand		755,272	-	755,272	546,134
		760,939	-	760,939	555,861
CREDITORS					
Amounts falling due within one year	13	(35,552)	-	(35,552)	(35,552)
NET CURRENT ASSETS		725,387	-	725,387	520,309
TOTAL ASSETS LESS CURRENT LIABILITIES		984,393	-	984,393	830,810
NET ASSETS		984,393	-	984,393	830,810
FUNDS	15				
Unrestricted funds				984,393	830,810
TOTAL FUNDS				984,393	830,810

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Balance Sheet - continued

30 April 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 January 2026 and were signed on its behalf by:

A Bougara - Trustee

K I J Al-Ani - Trustee

M A B Charitable Trust

Cash Flow Statement
for the Year Ended 30 April 2025

	Notes	30.4.25 £	30.4.24 £
Cash flows from operating activities			
Cash generated from operations	1	209,138	60,515
Net cash provided by operating activities		209,138	60,515
Change in cash and cash equivalents in the reporting period		209,138	60,515
Cash and cash equivalents at the beginning of the reporting period		546,134	485,619
Cash and cash equivalents at the end of the reporting period		755,272	546,134

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 30 April 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30.4.25 £	30.4.24 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	153,583	(14,044)
Adjustments for:		
Depreciation charges	51,495	74,558
Decrease in debtors	4,060	1
Net cash provided by operations	<u>209,138</u>	<u>60,515</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.5.24 £	Cash flow £	At 30.4.25 £
Net cash			
Cash at bank and in hand	<u>546,134</u>	<u>209,138</u>	<u>755,272</u>
	<u>546,134</u>	<u>209,138</u>	<u>755,272</u>
Debt			
Debts falling due within 1 year	<u>(32,540)</u>	<u>-</u>	<u>(32,540)</u>
	<u>(32,540)</u>	<u>-</u>	<u>(32,540)</u>
Total	<u>513,594</u>	<u>209,138</u>	<u>722,732</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation/amortisation is charged at following basis:

Freehold building - 2% at cost

Leasehold property improvements - over lease period

Plant and machinery- 25% reducing balance

Fixtures and fittings - 25% reducing balance

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

2. DONATIONS AND LEGACIES

	30.4.25	30.4.24
	£	£
Donations	759,784	780,190
Gift aid	8,000	-
	<u>767,784</u>	<u>780,190</u>

3. INVESTMENT INCOME

	30.4.25	30.4.24
	£	£
Rents received	<u>107,126</u>	<u>90,464</u>

4. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Charitable activities	<u>115,143</u>	<u>468,534</u>	<u>583,677</u>

5. GRANTS PAYABLE

	30.4.25	30.4.24
	£	£
Charitable activities	<u>115,143</u>	<u>105,076</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Other resources expended	132,447	-	5,203	137,650
Charitable activities	<u>462,981</u>	<u>5,553</u>	<u>-</u>	<u>468,534</u>
	<u>595,428</u>	<u>5,553</u>	<u>5,203</u>	<u>606,184</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.4.25	30.4.24
	£	£
Depreciation - owned assets	51,495	74,558
Other operating leases	<u>38,513</u>	<u>26,165</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2025 nor for the year ended 30 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2025 nor for the year ended 30 April 2024.

9. STAFF COSTS

Staff costs during the period were £204,798.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	780,190	-	780,190
Investment income	90,464	-	90,464
Total	<u>870,654</u>	<u>-</u>	<u>870,654</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	884,698	-	884,698
NET INCOME/(EXPENDITURE)	(14,044)	-	(14,044)
RECONCILIATION OF FUNDS			
Total funds brought forward	844,854	-	844,854
TOTAL FUNDS CARRIED FORWARD	<u>830,810</u>	<u>-</u>	<u>830,810</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

11. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST					
At 1 May 2024 and 30 April 2025	418,994	446,481	9,176	30,628	905,279
DEPRECIATION					
At 1 May 2024	156,998	405,163	7,516	25,101	594,778
Charge for year	8,380	41,318	415	1,382	51,495
At 30 April 2025	165,378	446,481	7,931	26,483	646,273
NET BOOK VALUE					
At 30 April 2025	253,616	-	1,245	4,145	259,006
At 30 April 2024	261,996	41,318	1,660	5,527	310,501

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.25 £	30.4.24 £
Other debtors	5,667	9,727

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.25 £	30.4.24 £
Other loans (see note 14)	32,540	32,540
Accrued expenses	3,012	3,012
	35,552	35,552

14. LOANS

An analysis of the maturity of loans is given below:

	30.4.25 £	30.4.24 £
Amounts falling due within one year on demand:		
Other loans	32,540	32,540

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

15. MOVEMENT IN FUNDS

	At 1.5.24 £	Net movement in funds £	At 30.4.25 £
Unrestricted funds			
General fund	830,810	153,583	984,393
TOTAL FUNDS	<u>830,810</u>	<u>153,583</u>	<u>984,393</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	874,910	(721,327)	153,583
TOTAL FUNDS	<u>874,910</u>	<u>(721,327)</u>	<u>153,583</u>

Comparatives for movement in funds

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	844,854	(14,044)	830,810
TOTAL FUNDS	<u>844,854</u>	<u>(14,044)</u>	<u>830,810</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	870,654	(884,698)	(14,044)
TOTAL FUNDS	<u>870,654</u>	<u>(884,698)</u>	<u>(14,044)</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.23 £	Net movement in funds £	At 30.4.25 £
Unrestricted funds			
General fund	844,854	139,539	984,393
TOTAL FUNDS	<u>844,854</u>	<u>139,539</u>	<u>984,393</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,745,564	(1,606,025)	139,539
TOTAL FUNDS	<u>1,745,564</u>	<u>(1,606,025)</u>	<u>139,539</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2025.

M A B CHARITABLE TRUST

England & Wales - Charity number 1147031

Accounts

REGISTERED COMPANY NUMBER: 08043568 (England and Wales)
REGISTERED CHARITY NUMBER: 1147031

Report of the Trustees and
Financial Statements for the Year Ended 30 April 2024
for
M A B Charitable Trust
(A Company Limited by Guarantee)

Eccounting UK
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for the Year Ended 30 April 2024

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M A B Charitable Trust

Report of the Trustees for the Year Ended 30 April 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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Trustees

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Dr K I J Al-Ani Medical Doctor
B Naas HR And Office Manager
Dr A F Helmy
E H Kenawy Project Manager

Company Secretary

Independent Examiner

Shoakat Zaman
Eccounting UK
AR Business Centre
12 The Crofts
Rotherham
South Yorkshire
S60 2DJ

Approved by order of the board of trustees on 24 February 2025 and signed on its behalf by:

ABougara

A Bougara - Trustee

Independent Examiner's Report to the Trustees of
M A B Charitable Trust

Independent examiner's report to the trustees of M A B Charitable Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

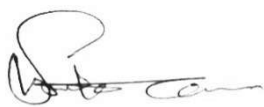
Independent examiner's statement

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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.



Shoakat Zaman
The Institute of Financial Accountants

Accounting UK
AR Business Centre
12 The Crofts
Rotherham
South Yorkshire
S60 2DJ

24 February 2025

M A B Charitable Trust

Statement of Financial Activities
for the Year Ended 30 April 2024

		Unrestricted fund £	Restricted fund £	30.4.24 Total funds £	30.4.23 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	780,190	-	780,190	687,787
Investment income	3	<u>90,464</u>	<u>-</u>	<u>90,464</u>	<u>112,059</u>
Total		<u>870,654</u>	<u>-</u>	<u>870,654</u>	<u>799,846</u>
 EXPENDITURE ON					
Charitable activities	4				
Charitable activities		884,698	-	884,698	795,963
Other		<u>-</u>	<u>-</u>	<u>-</u>	<u>900</u>
Total		<u>884,698</u>	<u>-</u>	<u>884,698</u>	<u>796,863</u>
 NET INCOME/(EXPENDITURE)		(14,044)	-	(14,044)	2,983
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>844,854</u>	<u>-</u>	<u>844,854</u>	<u>841,871</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>830,810</u></u>	<u><u>-</u></u>	<u><u>830,810</u></u>	<u><u>844,854</u></u>

The notes form part of these financial statements

M A B Charitable Trust

Balance Sheet
30 April 2024

	Notes	Unrestricted fund £	Restricted fund £	30.4.24 Total funds £	30.4.23 Total funds £
FIXED ASSETS					
Tangible assets	11	310,501	-	310,501	385,059
CURRENT ASSETS					
Debtors	12	9,727	-	9,727	9,727
Cash at bank and in hand		<u>546,134</u>	<u>-</u>	<u>546,134</u>	<u>485,619</u>
		555,861	-	555,861	495,346
CREDITORS					
Amounts falling due within one year	13	(35,552)	-	(35,552)	(35,551)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>520,309</u>	<u>-</u>	<u>520,309</u>	<u>459,795</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>830,810</u>	<u>-</u>	<u>830,810</u>	<u>844,854</u>
NET ASSETS		<u><u>830,810</u></u>	<u><u>-</u></u>	<u><u>830,810</u></u>	<u><u>844,854</u></u>
FUNDS	15				
Unrestricted funds				<u>830,810</u>	<u>844,854</u>
TOTAL FUNDS				<u><u>830,810</u></u>	<u><u>844,854</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

M A B Charitable Trust

Balance Sheet - continued
30 April 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 February 2025 and were signed on its behalf by:

ABougara

A Bougara - Trustee

KAlani

K I J Al-Ani - Trustee

M A B Charitable Trust

Cash Flow Statement
for the Year Ended 30 April 2024

	Notes	30.4.24 £	30.4.23 £
Cash flows from operating activities			
Cash generated from operations	1	<u>60,515</u>	<u>107,340</u>
Net cash provided by operating activities		<u>60,515</u>	<u>107,340</u>
Change in cash and cash equivalents in the reporting period		60,515	107,340
Cash and cash equivalents at the beginning of the reporting period		<u>485,619</u>	<u>378,279</u>
Cash and cash equivalents at the end of the reporting period		<u>546,134</u>	<u>485,619</u>

The notes form part of these financial statements

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30.4.24	30.4.23
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(14,044)	2,983
Adjustments for:		
Depreciation charges	74,558	75,357
Decrease in debtors	1	30,000
Decrease in creditors	-	(1,000)
Net cash provided by operations	<u>60,515</u>	<u>107,340</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.5.23	Cash flow	At 30.4.24
	£	£	£
Net cash			
Cash at bank and in hand	<u>485,619</u>	<u>60,515</u>	<u>546,134</u>
	<u>485,619</u>	<u>60,515</u>	<u>546,134</u>
Debt			
Debts falling due within 1 year	<u>(32,540)</u>	-	<u>(32,540)</u>
	<u>(32,540)</u>	-	<u>(32,540)</u>
Total	<u>453,079</u>	<u>60,515</u>	<u>513,594</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation/amortisation is charged at following basis:

Freehold building - 2% at cost

Leasehold property improvements - over lease period

Plant and machinery- 25% reducing balance

Fixtures and fittings - 25% reducing balance

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

2. DONATIONS AND LEGACIES

	30.4.24	30.4.23
	£	£
Donations	<u>780,190</u>	<u>687,787</u>

3. INVESTMENT INCOME

	30.4.24	30.4.23
	£	£
Rents received	<u>90,464</u>	<u>112,059</u>

4. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Charitable activities	<u>105,076</u>	<u>779,622</u>	<u>884,698</u>

5. GRANTS PAYABLE

	30.4.24	30.4.23
	£	£
Charitable activities	<u>105,076</u>	<u>147,893</u>

6. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Charitable activities	<u>762,454</u>	<u>4,227</u>	<u>12,941</u>	<u>779,622</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.4.24	30.4.23
	£	£
Depreciation - owned assets	74,558	75,357
Other operating leases	<u>26,165</u>	<u>21,923</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2024 nor for the year ended 30 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2024 nor for the year ended 30 April 2023.

9. STAFF COSTS

Staff costs during the period were £226,276.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	687,787	-	687,787
Investment income	<u>112,059</u>	<u>-</u>	<u>112,059</u>
Total	<u>799,846</u>	<u>-</u>	<u>799,846</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	795,963	-	795,963
Other	<u>900</u>	<u>-</u>	<u>900</u>
Total	<u>796,863</u>	<u>-</u>	<u>796,863</u>
NET INCOME	2,983	-	2,983
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>841,871</u>	<u>-</u>	<u>841,871</u>
TOTAL FUNDS CARRIED FORWARD	<u>844,854</u>	<u>-</u>	<u>844,854</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

11. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST					
At 1 May 2023 and 30 April 2024	<u>418,994</u>	<u>446,481</u>	<u>9,176</u>	<u>30,628</u>	<u>905,279</u>
DEPRECIATION					
At 1 May 2023	148,618	341,380	6,963	23,259	520,220
Charge for year	<u>8,380</u>	<u>63,783</u>	<u>553</u>	<u>1,842</u>	<u>74,558</u>
At 30 April 2024	<u>156,998</u>	<u>405,163</u>	<u>7,516</u>	<u>25,101</u>	<u>594,778</u>
NET BOOK VALUE					
At 30 April 2024	<u>261,996</u>	<u>41,318</u>	<u>1,660</u>	<u>5,527</u>	<u>310,501</u>
At 30 April 2023	<u>270,376</u>	<u>105,101</u>	<u>2,213</u>	<u>7,369</u>	<u>385,059</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24 £	30.4.23 £
Other debtors	<u>9,727</u>	<u>9,727</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24 £	30.4.23 £
Other loans (see note 14)	32,540	32,540
Accrued expenses	<u>3,012</u>	<u>3,011</u>
	<u>35,552</u>	<u>35,551</u>

14. LOANS

An analysis of the maturity of loans is given below:

	30.4.24 £	30.4.23 £
Amounts falling due within one year on demand:		
Other loans	<u>32,540</u>	<u>32,540</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

15. MOVEMENT IN FUNDS

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	844,854	(14,044)	830,810
TOTAL FUNDS	<u>844,854</u>	<u>(14,044)</u>	<u>830,810</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	870,654	(884,698)	(14,044)
TOTAL FUNDS	<u>870,654</u>	<u>(884,698)</u>	<u>(14,044)</u>

Comparatives for movement in funds

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	841,871	2,983	844,854
TOTAL FUNDS	<u>841,871</u>	<u>2,983</u>	<u>844,854</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	799,846	(796,863)	2,983
TOTAL FUNDS	<u>799,846</u>	<u>(796,863)</u>	<u>2,983</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.22 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	841,871	(11,061)	830,810
TOTAL FUNDS	<u>841,871</u>	<u>(11,061)</u>	<u>830,810</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,670,500	(1,681,561)	(11,061)
TOTAL FUNDS	<u>1,670,500</u>	<u>(1,681,561)</u>	<u>(11,061)</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2024.

M A B Charitable Trust

Detailed Statement of Financial Activities
for the Year Ended 30 April 2024

	30.4.24 £	30.4.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	780,190	687,787
Investment income		
Rents received	<u>90,464</u>	<u>112,059</u>
Total incoming resources	870,654	799,846
EXPENDITURE		
Charitable activities		
Payments to other charities	105,076	147,893
Support costs		
Management		
Wages	203,424	196,485
Social security	22,852	23,412
Rent and rates	26,165	21,923
Insurance	11,431	11,963
Light and heat	100,004	77,076
Telephone	6,514	4,921
Postage and stationery	473	6,312
Advertising	141	3,017
Admin expenses	230,702	169,840
Travelling	-	390
Repairs and renewals	86,190	43,594
Equipment rental	-	5,449
Depreciation of tangible and heritage assets	<u>74,558</u>	<u>75,357</u>
	762,454	639,739
Finance		
Bank charges	4,227	3,262
Governance costs		
Accountancy and legal fees	<u>12,941</u>	<u>5,969</u>
Total resources expended	<u>884,698</u>	<u>796,863</u>
Net (expenditure)/income	<u>(14,044)</u>	<u>2,983</u>

M A B CHARITABLE TRUST

England & Wales - Charity number 1147031

Accounts

REGISTERED COMPANY NUMBER: 08043568 (England and Wales)
REGISTERED CHARITY NUMBER: 1147031

Report of the Trustees and
Financial Statements for the Year Ended 30 April 2023
for
M A B Charitable Trust
(A Company Limited by Guarantee)

Eccounting UK
Thornbank
38 Moorgate Road
Rotherham
South Yorkshire
S60 2AG

Contents of the Financial Statements
for the Year Ended 30 April 2023

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M A B Charitable Trust

Report of the Trustees
for the Year Ended 30 April 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08043568 (England and Wales)

Registered Charity number

1147031

Registered office

10 Severn Road
Sheffield
South Yorkshire
S10 2SU

Trustees

Dr K I J Al-Ani Medical Doctor
Ms R O Altikriti President (resigned 16.8.23)
A Bougara School Teacher
B Naas Hr And Office Manager
Dr A F Helmy (appointed 1.7.23)
E H Kenawy Project Manager (appointed 15.4.23)

Company Secretary

Independent Examiner

Shoakat Zaman
IFA (Institute of Financial Accountants)
Eccounting UK
Thornbank
38 Moorgate Road
Rotherham
South Yorkshire
S60 2AG

Approved by order of the board of trustees on 16 January 2024 and signed on its behalf by:

A Bougara - Trustee

Independent Examiner's Report to the Trustees of
M A B Charitable Trust

Independent examiner's report to the trustees of M A B Charitable Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of IFA (Institute of Financial Accountants) which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Shoakat Zaman
IFA (Institute of Financial Accountants)
Eccouting UK
Thornbank
38 Moorgate Road
Rotherham
South Yorkshire
S60 2AG

16 January 2024

M A B Charitable Trust

Statement of Financial Activities
for the Year Ended 30 April 2023

				Year Ended 30.4.23 Total funds £	Period 30.4.21 to 30.4.22 Total funds £
	Notes	Unrestricted fund £	Restricted fund £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	687,787	-	687,787	607,070
Investment income	3	112,059	-	112,059	44,227
Total		799,846	-	799,846	651,297
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		795,963	-	795,963	722,765
Other		900	-	900	-
Total		796,863	-	796,863	722,765
NET INCOME/(EXPENDITURE)		2,983	-	2,983	(71,468)
RECONCILIATION OF FUNDS					
Total funds brought forward		841,871	-	841,871	913,339
TOTAL FUNDS CARRIED FORWARD		844,854	-	844,854	841,871

The notes form part of these financial statements

M A B Charitable Trust

Balance Sheet
30 April 2023

	Notes	Unrestricted fund £	Restricted fund £	30.4.23 Total funds £	30.4.22 Total funds £
FIXED ASSETS					
Tangible assets	11	385,059	-	385,059	460,416
CURRENT ASSETS					
Debtors	12	9,727	-	9,727	39,727
Cash at bank and in hand		485,619	-	485,619	378,279
		495,346	-	495,346	418,006
CREDITORS					
Amounts falling due within one year	13	(35,551)	-	(35,551)	(36,551)
NET CURRENT ASSETS		459,795	-	459,795	381,455
TOTAL ASSETS LESS CURRENT LIABILITIES		844,854	-	844,854	841,871
NET ASSETS		844,854	-	844,854	841,871
FUNDS	15				
Unrestricted funds				844,854	841,871
TOTAL FUNDS				844,854	841,871

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

M A B Charitable Trust

Balance Sheet - continued

30 April 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16 January 2024 and were signed on its behalf by:

A Bougara - Trustee

K I J Al-Ani - Trustee

M A B Charitable Trust

Cash Flow Statement
for the Year Ended 30 April 2023

		Year Ended 30.4.23 £	Period 30.4.21 to 30.4.22 £
	Notes		
Cash flows from operating activities			
Cash generated from operations	1	107,340	(18,173)
Brought forward reserve-MWHS		-	35,923
Net cash provided by operating activities		107,340	17,750
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(10,778)
Net cash provided by/(used in) investing activities		-	(10,778)
Change in cash and cash equivalents in the reporting period		107,340	6,972
Cash and cash equivalents at the beginning of the reporting period		378,279	371,307
Cash and cash equivalents at the end of the reporting period		485,619	378,279

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 30 April 2023

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Year Ended 30.4.23 £	Period 30.4.21 to 30.4.22 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	2,983	(71,468)
Adjustments for:		
Depreciation charges	75,357	76,422
Decrease/(increase) in debtors	30,000	(39,727)
(Decrease)/increase in creditors	(1,000)	16,600
Net cash provided by/(used in) operations	<u>107,340</u>	<u>(18,173)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.5.22 £	Cash flow £	At 30.4.23 £
Net cash			
Cash at bank and in hand	<u>378,279</u>	<u>107,340</u>	<u>485,619</u>
	<u>378,279</u>	<u>107,340</u>	<u>485,619</u>
Debt			
Debts falling due within 1 year	<u>(33,540)</u>	<u>1,000</u>	<u>(32,540)</u>
	<u>(33,540)</u>	<u>1,000</u>	<u>(32,540)</u>
Total	<u>344,739</u>	<u>108,340</u>	<u>453,079</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation/amortisation is charged at following basis:

Freehold building - 2% at cost

Leasehold property improvements - over lease period

Plant and machinery- 25% reducing balance

Fixtures and fittings - 25% reducing balance

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

2. DONATIONS AND LEGACIES

	Year Ended 30.4.23 £	Period 30.4.21 to 30.4.22 £
Donations	<u>687,787</u>	<u>607,070</u>

3. INVESTMENT INCOME

	Year Ended 30.4.23 £	Period 30.4.21 to 30.4.22 £
Rents received	<u>112,059</u>	<u>44,227</u>

4. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Charitable activities	<u>147,893</u>	<u>648,070</u>	<u>795,963</u>

5. GRANTS PAYABLE

	Year Ended 30.4.23 £	Period 30.4.21 to 30.4.22 £
Charitable activities	<u>147,893</u>	<u>193,400</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Other resources expended	-	-	900	900
Charitable activities	<u>639,739</u>	<u>3,262</u>	<u>5,069</u>	<u>648,070</u>
	<u>639,739</u>	<u>3,262</u>	<u>5,969</u>	<u>648,970</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 30.4.23 £	Period 30.4.21 to 30.4.22 £
Depreciation - owned assets	75,357	76,421
Other operating leases	21,923	22,152
	<u> </u>	<u> </u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the period ended 30 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2023 nor for the period ended 30 April 2022.

9. STAFF COSTS

Staff costs during the period were £219,897.00.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	607,070	-	607,070
Investment income	44,227	-	44,227
Total	<u>651,297</u>	<u>-</u>	<u>651,297</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	722,765	-	722,765
NET INCOME/(EXPENDITURE)	<u>(71,468)</u>	<u>-</u>	<u>(71,468)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	913,339	-	913,339
TOTAL FUNDS CARRIED FORWARD	<u>841,871</u>	<u>-</u>	<u>841,871</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

11. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST					
At 1 May 2022 and 30 April 2023	418,994	446,481	9,176	30,628	905,279
DEPRECIATION					
At 1 May 2022	140,238	277,597	6,226	20,802	444,863
Charge for year	8,380	63,783	737	2,457	75,357
At 30 April 2023	148,618	341,380	6,963	23,259	520,220
NET BOOK VALUE					
At 30 April 2023	270,376	105,101	2,213	7,369	385,059
At 30 April 2022	278,756	168,884	2,950	9,826	460,416

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.23 £	30.4.22 £
Other debtors	9,727	39,727

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.23 £	30.4.22 £
Other loans (see note 14)	32,540	33,540
Accrued expenses	3,011	3,011
	35,551	36,551

14. LOANS

An analysis of the maturity of loans is given below:

	30.4.23 £	30.4.22 £
Amounts falling due within one year on demand:		
Other loans	32,540	33,540

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

15. MOVEMENT IN FUNDS

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	841,871	2,983	844,854
TOTAL FUNDS	<u>841,871</u>	<u>2,983</u>	<u>844,854</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	799,846	(796,863)	2,983
TOTAL FUNDS	<u>799,846</u>	<u>(796,863)</u>	<u>2,983</u>

Comparatives for movement in funds

	At 30.4.21 £	Net movement in funds £	At 30.4.22 £
Unrestricted funds			
General fund	913,339	(71,468)	841,871
TOTAL FUNDS	<u>913,339</u>	<u>(71,468)</u>	<u>841,871</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	651,297	(722,765)	(71,468)
TOTAL FUNDS	<u>651,297</u>	<u>(722,765)</u>	<u>(71,468)</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2023.

Detailed Statement of Financial Activities
for the Year Ended 30 April 2023

	Year Ended 30.4.23 £	Period 30.4.21 to 30.4.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	687,787	607,070
Investment income		
Rents received	112,059	44,227
Total incoming resources	799,846	651,297
EXPENDITURE		
Charitable activities		
Payments to other charities	147,893	193,400
Support costs		
Management		
Wages	196,485	174,200
Social security	23,412	18,260
Rent and rates	21,923	22,152
Insurance	11,963	11,285
Light and heat	77,076	52,048
Telephone	4,921	5,109
Postage and stationery	6,312	7,101
Advertising	3,017	350
Admin expenses	169,840	145,912
Travelling	390	6,146
Repairs and renewals	43,594	-
Equipment rental	5,449	4,066
Depreciation of tangible and heritage assets	75,357	76,422
	639,739	523,051
Finance		
Bank charges	3,262	1,716
Governance costs		
Accountancy and legal fees	5,969	4,598
Total resources expended	796,863	722,765
Net income/(expenditure)	2,983	(71,468)

M A B CHARITABLE TRUST

England & Wales - Charity number 1147031

Accounts

REGISTERED COMPANY NUMBER: 08043568 (England and Wales)
REGISTERED CHARITY NUMBER: 1147031

Report of the Trustees and
Financial Statements for the Period 30 April 2021 to 30 April 2022
for
M A B Charitable Trust

Eccouting UK
Quadrant Business Centre
99 Parkway Avenue
Sheffield
S9 4WG

Contents of the Financial Statements
for the Period 30 April 2021 to 30 April 2022

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M A B Charitable Trust

Report of the Trustees

for the Period 30 April 2021 to 30 April 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 30 April 2021 to 30 April 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08043568 (England and Wales)

Registered Charity number

1147031

Registered office

10 Severn Road
Sheffield
South Yorkshire
S10 2SU

Trustees

A Bougara- Chair
Ms R O Altikriti Treasurer
Dr K I J Al-Ani Medical Doctor
B Naas HR And Office Manager

Company Secretary

Independent Examiner

Shoakat Zaman
IFA (Institute of Financial Accountants)
Eccounting UK
Quadrant Business Centre
99 Parkway Avenue
Sheffield
S9 4WG

Approved by order of the board of trustees on 18 November 2022 and signed on its behalf by:

A Bougara - Trustee

A handwritten signature in black ink, appearing to read 'Bougara', followed by a horizontal line.

Independent Examiner's Report to the Trustees of
M A B Charitable Trust

Independent examiner's report to the trustees of M A B Charitable Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 30 April 2021 to 30 April 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of IFA (Institute of Financial Accountants) which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Shoakat Zaman
IFA (Institute of Financial Accountants)
Eccouting UK
Quadrant Business Centre
99 Parkway Avenue
Sheffield
S9 4WG

18 November 2022

M A B Charitable Trust

Statement of Financial Activities
for the Period 30 April 2021 to 30 April 2022

		Unrestricted fund £	Restricted fund £	Period 30.4.21 to 30.4.22 Total funds £	Year Ended 29.4.21 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	607,070	-	607,070	413,302
Investment income	3	<u>44,227</u>	<u>-</u>	<u>44,227</u>	<u>18,490</u>
Total		651,297	-	651,297	431,792
 EXPENDITURE ON					
Charitable activities	4				
Charitable activities		<u>722,765</u>	<u>-</u>	<u>722,765</u>	<u>553,115</u>
NET INCOME/(EXPENDITURE)		(71,468)	-	(71,468)	(121,323)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>913,339</u>	<u>-</u>	<u>913,339</u>	<u>998,738</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>841,871</u></u>	<u><u>-</u></u>	<u><u>841,871</u></u>	<u><u>877,415</u></u>

The notes form part of these financial statements

M A B Charitable Trust

Balance Sheet
30 April 2022

	Notes	Unrestricted fund £	Restricted fund £	30.4.22 Total funds £	29.4.21 Total funds £
FIXED ASSETS					
Tangible assets	11	460,416	-	460,416	526,059
CURRENT ASSETS					
Debtors	12	39,727	-	39,727	-
Cash at bank and in hand		<u>378,279</u>	<u>-</u>	<u>378,279</u>	<u>371,307</u>
		418,006	-	418,006	371,307
CREDITORS					
Amounts falling due within one year	13	(36,551)	-	(36,551)	(19,951)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>381,455</u>	<u>-</u>	<u>381,455</u>	<u>351,356</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>841,871</u>	<u>-</u>	<u>841,871</u>	<u>877,415</u>
NET ASSETS		<u>841,871</u>	<u>-</u>	<u>841,871</u>	<u>877,415</u>
FUNDS	15				
Unrestricted funds				<u>841,871</u>	<u>877,415</u>
TOTAL FUNDS				<u>841,871</u>	<u>877,415</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 April 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

M A B Charitable Trust

Balance Sheet - continued
30 April 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18 November 2022 and were signed on its behalf by:

A Bougara - Trustee

A handwritten signature in dark ink, appearing to read 'Bougara', with a long horizontal stroke extending to the right.

R O Altikriti - Trustee

A handwritten signature in dark ink, consisting of a large, stylized 'R' followed by a smaller 'O' and a horizontal stroke.

M A B Charitable Trust

Cash Flow Statement

for the Period 30 April 2021 to 30 April 2022

	Notes	Period 30.4.21 to 30.4.22 £	Year Ended 29.4.21 £
Cash flows from operating activities			
Cash generated from operations	1	(18,173)	(54,981)
Brought forward reserve-MWHS		<u>35,923</u>	<u>-</u>
Net cash provided by/(used in) operating activities		<u>17,750</u>	<u>(54,981)</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(10,778)</u>	<u>(1,913)</u>
Net cash used in investing activities		<u>(10,778)</u>	<u>(1,913)</u>
Change in cash and cash equivalents in the reporting period		6,972	(56,894)
Cash and cash equivalents at the beginning of the reporting period		<u>371,307</u>	<u>428,201</u>
 Cash and cash equivalents at the end of the reporting period		<u><u>378,279</u></u>	<u><u>371,307</u></u>

The notes form part of these financial statements

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Period 30.4.21 to 30.4.22 £	Year Ended 29.4.21 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(71,468)	(121,323)
Adjustments for:		
Depreciation charges	76,422	68,342
Increase in debtors	(39,727)	-
Increase/(decrease) in creditors	<u>16,600</u>	<u>(2,000)</u>
Net cash used in operations	<u>(18,173)</u>	<u>(54,981)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 30.4.21 £	Cash flow £	At 30.4.22 £
Net cash			
Cash at bank and in hand	<u>371,307</u>	<u>6,972</u>	<u>378,279</u>
	<u>371,307</u>	<u>6,972</u>	<u>378,279</u>
Debt			
Debts falling due within 1 year	<u>(17,540)</u>	<u>(16,000)</u>	<u>(33,540)</u>
	<u>(17,540)</u>	<u>(16,000)</u>	<u>(33,540)</u>
Total	<u>353,767</u>	<u>(9,028)</u>	<u>344,739</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation/amortisation is charged at following basis:

Freehold building - 2% at cost

Leasehold property improvements - over lease period

Plant and machinery- 25% reducing balance

Fixtures and fittings - 25% reducing balance

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. DONATIONS AND LEGACIES

	Period 30.4.21 to 30.4.22 £	Year Ended 29.4.21 £
Donations	<u>607,070</u>	<u>413,302</u>

3. INVESTMENT INCOME

	Period 30.4.21 to 30.4.22 £	Year Ended 29.4.21 £
Rents received	<u>44,227</u>	<u>18,490</u>

4. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Charitable activities	<u>193,400</u>	<u>529,365</u>	<u>722,765</u>

5. GRANTS PAYABLE

	Period 30.4.21 to 30.4.22 £	Year Ended 29.4.21 £
Charitable activities	<u>193,400</u>	<u>95,244</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable activities	<u>523,051</u>	<u>1,716</u>	<u>4,598</u>	<u>529,365</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Period 30.4.21 to 30.4.22 £	Year Ended 29.4.21 £
Depreciation - owned assets	76,421	68,342
Other operating leases	<u>22,152</u>	<u>8,085</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 April 2022 nor for the year ended 29 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the period ended 30 April 2022 nor for the year ended 29 April 2021.

9. STAFF COSTS

Staff costs during the period were £192,460.00.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	413,302	-	413,302
Investment income	<u>18,490</u>	<u>-</u>	<u>18,490</u>
Total	431,792	-	431,792
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>553,115</u>	<u>-</u>	<u>553,115</u>
NET INCOME/(EXPENDITURE)	(121,323)	-	(121,323)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>998,738</u>	<u>-</u>	<u>998,738</u>
TOTAL FUNDS CARRIED FORWARD	<u>877,415</u>	<u>-</u>	<u>877,415</u>

Notes to the Financial Statements - continued
for the Period 30 April 2021 to 30 April 2022

11. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST					
At 30 April 2021	418,994	436,561	8,318	30,628	894,501
Additions	-	9,920	858	-	10,778
At 30 April 2022	418,994	446,481	9,176	30,628	905,279
DEPRECIATION					
At 30 April 2021	131,859	213,814	5,242	17,527	368,442
Charge for year	8,379	63,783	984	3,275	76,421
At 30 April 2022	140,238	277,597	6,226	20,802	444,863
NET BOOK VALUE					
At 30 April 2022	278,756	168,884	2,950	9,826	460,416
At 29 April 2021	287,135	222,747	3,076	13,101	526,059

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.22 £	29.4.21 £
Other debtors	39,727	-

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.22 £	29.4.21 £
Other loans (see note 14)	33,540	17,540
Accrued expenses	3,011	2,411
	36,551	19,951

14. LOANS

An analysis of the maturity of loans is given below:

	30.4.22 £	29.4.21 £
Amounts falling due within one year on demand:		
Other loans	33,540	17,540

15. MOVEMENT IN FUNDS

	At 30.4.21 £	Net movement in funds £	At 30.4.22 £
Unrestricted funds			
General fund	913,339	(71,468)	841,871
TOTAL FUNDS	<u>913,339</u>	<u>(71,468)</u>	<u>841,871</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	651,297	(722,765)	(71,468)
TOTAL FUNDS	<u>651,297</u>	<u>(722,765)</u>	<u>(71,468)</u>

Comparatives for movement in funds

	At 30.4.20 £	Net movement in funds £	At 29.4.21 £
Unrestricted funds			
General fund	998,738	(121,323)	877,415
TOTAL FUNDS	<u>998,738</u>	<u>(121,323)</u>	<u>877,415</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	431,792	(553,115)	(121,323)
TOTAL FUNDS	<u>431,792</u>	<u>(553,115)</u>	<u>(121,323)</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 30 April 2022.

M A B Charitable Trust

Detailed Statement of Financial Activities
for the Period 30 April 2021 to 30 April 2022

	Period 30.4.21 to 30.4.22 £	Year Ended 29.4.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	607,070	413,302
Investment income		
Rents received	<u>44,227</u>	<u>18,490</u>
Total incoming resources	651,297	431,792
EXPENDITURE		
Charitable activities		
Payments to other charities	193,400	95,244
Support costs		
Management		
Wages	174,200	152,032
Social security	18,260	22,449
Rent and rates	22,152	8,085
Insurance	11,285	8,365
Light and heat	52,048	38,524
Telephone	5,109	2,524
Postage and stationery	7,101	966
Advertising	350	729
Admin expenses	145,912	140,202
Travelling	6,146	-
Repairs and renewals	-	9,155
Equipment rental	4,066	-
Depreciation of tangible and heritage assets	<u>76,422</u>	<u>68,342</u>
	523,051	451,373
Finance		
Bank charges	1,716	543
Governance costs		
Accountancy and legal fees	<u>4,598</u>	<u>5,955</u>
Total resources expended	<u>722,765</u>	<u>553,115</u>
Net expenditure	<u>(71,468)</u>	<u>(121,323)</u>

M A B CHARITABLE TRUST

England & Wales - Charity number 1147031

Accounts

CHARITY REGISTRATION NUMBER: 1147031
COMPANY REGISTRATION No. 08043568 (ENGLAND AND WALES)
(A COMPANY LIMITED BY GUARANTEE)

MUSLIM ASSOCIATION OF BRITAIN CHARITABLE TRUST

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDING 30 APRIL 2021**

**MAB CT
10 Severn Road
Sheffield S10 2SU**

TRUSTEES REPORT

Aims, Objectives and Activities

Aims

The MAB Charitable Trust (MAB CT) aims to educate and assist the Muslim Community with its religious and spiritual needs; and to contribute positively to British Society. MAB CT is a focused and socially responsible charity, which endeavours to contribute through its humanitarian work to present the positive image of Muslims in the UK.

Objectives and activities

The Objects of the Charity ("the Objects") are, throughout the world and more particularly in the United Kingdom and Europe, specifically restricted to promoting and assisting in:

- The advancement of the faith and religious practices of Islam;
- The advancement of general and religious education for public benefit concerning the teachings and religion of Islam;
- 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 advancement of religious harmony for the benefit of the public by:
 - educating the public in different religious beliefs including an awareness of their distinctive features and their common ground to promote good relations between persons of different faiths;
 - promoting knowledge and mutual understanding and respect of the beliefs and practices of different religious faiths;
- The relief of financial needs and suffering among victims of natural or other kinds of disaster in the form of money or other means deemed suitable for persons, bodies, organisations and countries affected;
- The advancement of such other charitable objects for the public benefit as the Board may from time to time think fit.

Main activities

MAB CT holds educational programmes, supports individuals in the UK by providing food and clothing and uses various media resources to support the needs and challenges of British Muslims.

The MAB Charitable Trust works with other organisations whose missions align in supporting British Muslims, help support families, raise awareness in society and have a positive impact.

MAB Charitable Trust organises fundraising events, to raise funds for the charity as well as promote its work. This is done by arranging dinners, in which the work of the charity is paraded and people are encouraged to donate and support, or volunteer their time. During this past year, this has not been done to a satisfactory level.

The Trust manages four mosques in the UK: They are based in Liverpool, Sheffield, and Leeds. Through these mosques, the local Muslim community makes use of the centres to further their educational and religious needs. The centres provide regular activities for differing ages; and acts as hubs for social interaction and community cohesion.

The Trust supports the training of the youth in becoming responsible adults. This is done through holding a mixture of camps, conferences and training seminars.

Structure, Governance and Management

Governing document

MAB CT is a company limited by guarantee without share capital, incorporated on 24 April 2012; and registered with the charity commission on 27 April 2012.

Appointment of trustees

No new trustees have been appointed this year. Trustees can retire when they wish as they do not serve under a fixed term of tenure.

The number of Trustees shall not be less than three but shall not be subject to any maximum limit.

The Directors shall be full members of the Charity.

Organisational structure

The board of trustees administers the charity. The board meets quarterly, or more frequent if the need arises.

Risk management

The trustees have undertaken a full risk assessment of the organisation covering financial, operational, regulatory, governance and management. Various systems and checks have now been put into operation, which are reviewed annually.

Related parties

MAB CT has no other related parties.

Investment powers and policy

Under its Memorandum of Association, the charity has power to invest in any way the trustees wish. Whilst a small amount was invested in the previous year, there hasn't been any investment this term.

Financial review & reserves policy

The Charity Commission for England recognised that there is a legal duty on the Board of Trustees of Charities to set reserve level and justify that this is reasonable. To meet this responsibility and manage risk, The Board of Trustees have set an appropriate reserve level to meet the ongoing needs of the organisation.

Plans for the future periods

MAB CT will continue to develop its activities to provide encouragement for active participation in their activities. We hope to expand our remit of work, through finding more volunteers. We recognise the challenges and difficulties posed by the COVID situation and aim to circumvent it by having a stronger virtual presence and deliver our services remotely, as well as cater for the needs on the ground to have a greater positive societal impact. Our priorities will be the youth, juniors, tackling Islamophobia, and serving the British Muslim community in all its needs.

Financial Report

The trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and UK generally accepted accounting practice. The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affair of the charity and of the incoming resources and application of resources of the charity for that period.

The trustees present their report along with the financial statements of the charity for the year ended 30 April 2021. The financial statements have been prepared in accordance with the accounting policies and fully comply with the charity's trust deed and applicable law.

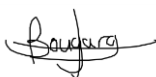
In preparing these financial statements, the trustees are required to:

- i. Select suitable accounting policies and apply them consistently.
- ii. Observe the methods and principles in the Charities SORP.
- iii. Make judgements and estimates that are reasonable and prudent.
- iv. State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.
- v. Prepare the financial statement on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time during the financial year of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity, and hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Declaration

The trustees declare that they have approved the trustees' report above.
Signed on behalf of the charity's trustees:



Abderrezak Bougara
Chairman
21 February 2022

REGISTERED COMPANY NUMBER: 08043568 (England and Wales)
REGISTERED CHARITY NUMBER: 1147031

Report of the Trustees and
Financial Statements for the Year Ended 29 April 2021
for
M A B Charitable Trust

A H Accountancy Services
Incorporated Financial Accountants
61A Blagden Street
Sheffield
South Yorkshire
S2 5QS

Contents of the Financial Statements
for the Year Ended 29 April 2021

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Detailed Statement of Financial Activities	11

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 29 April 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08043568 (England and Wales)

Registered Charity number

1147031

Registered office

10 Severn Road
Sheffield
South Yorkshire
S10 2SU

Trustees

Dr K I J Al-Ani Medical Doctor (appointed 27.1.21)
Ms R O Altikriti President (appointed 4.5.20)
A Bougara School Teacher
B Naas Hr And Office Manager (appointed 19.6.20)

Company Secretary

Independent Examiner

A H Accountancy Services
Incorporated Financial Accountants
61A Blagden Street
Sheffield
South Yorkshire
S2 5QS

Approved by order of the board of trustees on 21 February 2022 and signed on its behalf by:

A Bougara - Trustee

Independent examiner's report to the trustees of M A B Charitable Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 29 April 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

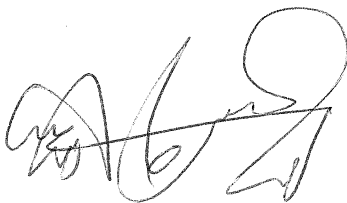
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of IFA (Institute of Financial Accountants) which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Akhtar Hussain
IFA (Institute of Financial Accountants)
A H Accountancy Services
Incorporated Financial Accountants
61A Blagden Street
Sheffield
South Yorkshire
S2 5QS

21 February 2022

M A B Charitable Trust

Statement of Financial Activities
for the Year Ended 29 April 2021

	Notes	Unrestricted fund £	Restricted fund £	29.4.21 Total funds £	29.4.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		413,302	-	413,302	358,761
Investment income	2	18,490	-	18,490	20,142
Total		431,792	-	431,792	378,903
EXPENDITURE ON					
Raising funds	3	174,481	-	174,481	403,840
Charitable activities					
Charitable activities		201,040	-	201,040	121,163
Other		177,594	-	177,594	-
Total		553,115	-	553,115	525,003
NET INCOME/(EXPENDITURE)		(121,323)	-	(121,323)	(146,100)
RECONCILIATION OF FUNDS					
Total funds brought forward		998,738	-	998,738	1,144,838
TOTAL FUNDS CARRIED FORWARD		877,415	-	877,415	998,738

The notes form part of these financial statements

M A B Charitable Trust

Balance Sheet

29 April 2021

	Notes	Unrestricted fund £	Restricted fund £	29.4.21 Total funds £	29.4.20 Total funds £
FIXED ASSETS					
Tangible assets	9	526,059	-	526,059	592,488
CURRENT ASSETS					
Cash at bank and in hand		371,307	-	371,307	428,201
CREDITORS					
Amounts falling due within one year	10	(19,951)	-	(19,951)	(21,951)
NET CURRENT ASSETS		<u>351,356</u>	<u>-</u>	<u>351,356</u>	<u>406,250</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>877,415</u>	<u>-</u>	<u>877,415</u>	<u>998,738</u>
NET ASSETS		<u>877,415</u>	<u>-</u>	<u>877,415</u>	<u>998,738</u>
FUNDS	12				
Unrestricted funds				<u>877,415</u>	<u>998,738</u>
TOTAL FUNDS				<u>877,415</u>	<u>998,738</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 29 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 29 April 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 February 2022 and were signed on its behalf by:

A Bougara - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation/amortisation is charged at following basis:

Freehold building - 2% at cost

Leasehold property improvements - over lease period

Plant and machinery- 25% reducing balance

Fixtures and fittings - 25% reducing balance

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 29 April 2021

2. INVESTMENT INCOME

	29.4.21	29.4.20
	£	£
Rents received	18,490	20,142

3. RAISING FUNDS

Raising donations and legacies

	29.4.21	29.4.20
	£	£
Support costs	174,481	245,748

4. SUPPORT COSTS

	Management	Finance	Governance	Totals
	£	£	costs	£
	£	£	£	£
Raising donations and legacies	174,481	-	-	174,481
Other resources expended	171,639	-	5,955	177,594
Charitable activities	105,253	543	-	105,796
	451,373	543	5,955	457,871

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	29.4.21	29.4.20
	£	£
Depreciation - owned assets	68,342	69,502
Other operating leases	8,085	9,921

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 29 April 2021 nor for the year ended 29 April 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 29 April 2021 nor for the year ended 29 April 2020.

7. STAFF COSTS

Average number of employees during the period was 12.

Notes to the Financial Statements - continued
for the Year Ended 29 April 2021

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	237,598	121,163	358,761
Investment income	20,142	-	20,142
Total	257,740	121,163	378,903
EXPENDITURE ON			
Raising funds	403,840	-	403,840
Charitable activities			
Charitable activities	-	121,163	121,163
Total	403,840	121,163	525,003
NET INCOME/(EXPENDITURE)	(146,100)	-	(146,100)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,144,838	-	1,144,838
TOTAL FUNDS CARRIED FORWARD	998,738	-	998,738

9. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST					
At 30 April 2020	418,994	436,561	6,405	30,628	892,588
Additions	-	-	1,913	-	1,913
At 29 April 2021	418,994	436,561	8,318	30,628	894,501
DEPRECIATION					
At 30 April 2020	123,479	159,244	4,217	13,160	300,100
Charge for year	8,380	54,570	1,025	4,367	68,342
At 29 April 2021	131,859	213,814	5,242	17,527	368,442
NET BOOK VALUE					
At 29 April 2021	287,135	222,747	3,076	13,101	526,059
At 29 April 2020	295,515	277,317	2,188	17,468	592,488

Notes to the Financial Statements - continued
for the Year Ended 29 April 2021

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	29.4.21 £	29.4.20 £
Other loans (see note 11)	17,540	19,540
Accrued expenses	2,411	2,411
	<u>19,951</u>	<u>21,951</u>

11. LOANS

An analysis of the maturity of loans is given below:

	29.4.21 £	29.4.20 £
Amounts falling due within one year on demand:		
Other loans	<u>17,540</u>	<u>19,540</u>

12. MOVEMENT IN FUNDS

	At 30.4.20 £	Net movement in funds £	At 29.4.21 £
Unrestricted funds			
General fund	998,738	(121,323)	877,415
	<u>998,738</u>	<u>(121,323)</u>	<u>877,415</u>
TOTAL FUNDS	<u>998,738</u>	<u>(121,323)</u>	<u>877,415</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	431,792	(553,115)	(121,323)
	<u>431,792</u>	<u>(553,115)</u>	<u>(121,323)</u>
TOTAL FUNDS	<u>431,792</u>	<u>(553,115)</u>	<u>(121,323)</u>

Comparatives for movement in funds

	At 30.4.19 £	Net movement in funds £	At 29.4.20 £
Unrestricted funds			
General fund	1,144,838	(146,100)	998,738
	<u>1,144,838</u>	<u>(146,100)</u>	<u>998,738</u>
TOTAL FUNDS	<u>1,144,838</u>	<u>(146,100)</u>	<u>998,738</u>

Notes to the Financial Statements - continued
for the Year Ended 29 April 2021

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	257,740	(403,840)	(146,100)
Restricted funds			
Funds to other charities	121,163	(121,163)	-
TOTAL FUNDS	<u>378,903</u>	<u>(525,003)</u>	<u>(146,100)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 30.4.19 £	Net movement in funds £	At 29.4.21 £
Unrestricted funds			
General fund	1,144,838	(267,423)	877,415
TOTAL FUNDS	<u>1,144,838</u>	<u>(267,423)</u>	<u>877,415</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	689,532	(956,955)	(267,423)
Restricted funds			
Funds to other charities	121,163	(121,163)	-
TOTAL FUNDS	<u>810,695</u>	<u>(1,078,118)</u>	<u>(267,423)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 29 April 2021.

Detailed Statement of Financial Activities
for the Year Ended 29 April 2021

	29.4.21 £	29.4.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	413,302	237,598
Collection for other charities	-	121,163
	413,302	358,761
Investment income		
Rents received	18,490	20,142
	18,490	20,142
Total incoming resources	431,792	378,903
EXPENDITURE		
Charitable activities		
Payments to other charities	95,244	121,163
Support costs		
Management		
Wages	152,032	162,916
Social security	22,449	20,405
Rent and rates	8,085	9,921
Insurance	8,365	8,171
Light and heat	38,524	45,587
Telephone	2,524	2,817
Postage and stationery	966	4,507
Advertising	729	144
Other admin expenses	140,202	62,427
Repairs and renewals	9,155	13,013
Depreciation of tangible and heritage assets	68,342	69,502
	451,373	399,410
Finance		
Bank charges	543	1,690
Governance costs		
Accountancy and legal fees	5,955	2,740
	5,955	2,740
Total resources expended	553,115	525,003
Net expenditure	(121,323)	(146,100)

Independent Examiner's Report to the Trustees of
M A B Charitable Trust

Independent examiner's report to the trustees of M A B Charitable Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 29 April 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of IFA (Institute of Financial Accountants) which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Akhtar Hussain
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21 February 2022