

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.

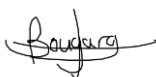
In preparing these financial statements, the trustees are required to:

- 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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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.

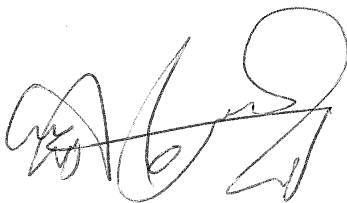
Independent examiner's statement

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
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Akhtar Hussain
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