

THE MUSLIM CULTURAL SOCIETY OF LEEDS

England & Wales · Charity number 1148484

Details

Status Registered

Legal form Trust

Registered 2012-08-08

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

Contact

Address Bilal Mosque
Muslim Cultural Society
Conway Road
Leeds
LS8 5JH

Phone 01132407695

Email info@bilalmasjid.org.uk

Website www.bilalmasjid.org.uk

Activities

Objects: THE OBJECTS ARE(1)TO ADVANCE THE ISLAMIC RELIGION ACCORDING TO THE SUFI-BRAILAWI IMPLEMENTATION OF THE SUNNI-HANFI DOCTRINES WHILST ESTABLISHING RELIGIOUS HARMONY WITH PEOPLE OF OTHER FAITHS AND TO PROVIDE FACILITIES FOR RELIGIOUS EDUCATION.(2)TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: To promote the social, cultural, religious and educational aspirations of Muslims living in Leeds, With a clear vision to develop a more cohesive and sustainable community by building partnerships with the local people of Leeds and the region.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE LEEDS.
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£312,682	£346,886	-	-
2024-03-31	£305,362	£243,214	-	-
2023-03-31	£330,873	£287,981	-	-
2022-03-31	£341,105	£204,601	-	-
2021-03-31	£280,032	£176,163	-	-

Trustees

Name	Role	Appointed
SHAYKH MOHAMMED HABIBUR REHMAN	Chair	2012-07-06
ASHAQ HUSSAIN		2012-08-10
MOHAMMAD SIDDIQ		2012-07-06
MOHAMMED YOUNIS		2013-01-19

THE MUSLIM CULTURAL SOCIETY OF LEEDS

England & Wales - Charity number 1148484

Accounts

The Muslim Cultural Society of Leeds

Charity Number 1148484

ANNUAL REPORT AND ACCOUNTS FOR THE
YEAR ENDED 31 March 2025

REGISTERED OFFICE

Muslim Cultural Society
Conway Road
LS8 5JH

The Muslim Cultural Society of Leeds
FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 March 2025
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The Muslim Cultural Society of Leeds

Legal & Administrative Information

Year Ended 31 March 2025

Charity Number	1148484
Trustees	Sheikh Mehboob Ur Rehman Mohammed Sadique Ashaq Hussain Mohammed Younis
Chairman	Mohammed Sadique
Registered Office	Conway Road Harehills Leeds LS8 5JH
Accountants	A J Malik & Co Chartered Certified Accountants West Yorkshire Leeds LS11 6JX
Bankers	Lloyds Bank

The Muslim Cultural Society of Leeds
Trustees' Report for the Year Ended 31 March 2025

(Report Year Ended: 31 March 2025)

Trustees' Report

The trustees present their report and the financial statements for the year ended 31 March 2025. The Board of Trustees are satisfied with the performance of the charity during the year ended 31 March 2025 and consider that the charity is in a strong position to continue its objectives during the coming year, and that the charity assets are adequate to fulfil its obligations.

Name, Registered Office and Constitution of the Charity

The full name of the charity is The Muslim Cultural Society of Leeds, also known by the name of Bilal Mosque.

Legal Registration Details:

- Date of Formation: 08/08/2012
- The Principal Office: Conway Road, Harehills, Leeds LS8 5JH
- Charity Registration Number: 1148584

Aims and Objectives of the Muslim Cultural Society (MCS)

The Muslim Cultural Society of Leeds is committed to promoting the values and teachings of Islam in a way that benefits the entire community, both Muslim and non-Muslim. Our aims reflect a balance between faith-based guidance, community service, and interfaith understanding.

Our key objectives are to:

Are as per our Trust/Constitution.

Extension of the Pakistani Centre

In recent years, we have witnessed significant growth in our local Muslim community, including a large increase in non-Pakistani Muslims such as African, Kurdish, and Afghan families settling in the area. This growth, while a positive sign of our Mosque's central role in community life, has placed considerable pressure on our current facilities.

To meet this rising demand, we are taking active steps to revive and expand the Pakistani Centre, which had previously been dormant following fire damage several years ago.

Our redevelopment plans for the centre are focused on several key needs:

- Expanded space for educational activities – With over 200 children attending classes and growing interest in adult learning, the current classrooms are no longer sufficient. The revitalised Centre will include purpose-built classrooms and study areas to support Qur'anic studies, academic tuition, and community-based educational programs.
- A dedicated bereavement support centre – We aim to provide a specialised space for funeral arrangements, including private condolence rooms, a family kitchen area, and counselling support to help families through difficult times in a dignified and culturally appropriate setting.
- Flexible community spaces – The new Centre will offer multipurpose rooms for meetings, seminars, and community events, encouraging wider participation and collaboration among local groups.
- Support for smaller organisations – The Centre will also serve as a shared facility for smaller Mosques and local community groups that lack premises of their own.

To ensure long-term sustainability, we plan to include rentable rooms and event spaces, generating income to help maintain and grow our services at low or no cost to the community.

The revitalisation of the Pakistani Centre is a major step in our commitment to supporting the needs of our diverse and expanding congregation.

Achievements

Religious Activities

The Mosque remains at the heart of our community, providing a sacred space for worship and a centre for spiritual, social, and educational enrichment. During the year under review, the Mosque continued to serve as a hub for religious engagement, offering all daily services and key faith-based activities.

Marriage and Nikkah Ceremonies:

Our Mosque offers a dignified and spiritual setting for Islamic marriage (Nikkah) services. In 2024, we were honoured to host more than two dozen marriage ceremonies, providing support to couples beginning their new chapter together in accordance with Islamic traditions.

Hifz and Educational Classes:

The Hifz (Qur'an memorisation) programme continues to be a cornerstone of our educational services. We provide young people with structured opportunities to memorise the Qur'an, supported by academic tuition in core subjects. We have over 200 students, both male and female, aged between 7 and 16, who attend regular classes throughout the week.

Future Plans

As our community continues to grow in size and diversity, The Muslim Cultural Society of Leeds is committed to expanding and improving the services we provide—religiously, educationally, and socially.

Our short-term goals include:

- Increasing the number of faith-based educational programmes, including structured courses on Qur'anic studies, Arabic language, and Islamic history.
- Enhancing youth engagement by offering more educational and mentoring opportunities, especially for young Muslims navigating identity, faith, and modern challenges.
- Developing our bereavement services, with plans to establish a dedicated centre that offers compassionate and culturally appropriate support to grieving families.
- Organising more community events, workshops, and open forums that promote unity, understanding, and community cohesion.

Our long-term ambitions include:

- Establishing the Mosque as a centre for lifelong learning, offering faith-based education as well as skills development and academic support for all ages.
- Increasing interfaith engagement, including hosting regular open days, school visits, and collaborative events with other faith groups to foster mutual respect and understanding.
- Creating a sustainable model for community growth through the redevelopment of the Pakistani Centre, providing additional space for classes, family services, and outreach programmes.
- Strengthening partnerships with local organisations, charities, and public services to better support the social, spiritual, and welfare needs of our congregation and the wider community.

At the heart of all future plans is our continued commitment to uphold the principles of Islam while contributing positively to the diverse society around us.

Chairman
03/07/2025



**INDEPENDENT EXAMINER'S
REPORT ON THE ACCOUNTS**

For The Year Ended 31 March 2025

We report on the unaudited accounts of the charity for the period from 1 April 2024 to 31 March 2025 set out on pages 3 to 7

**Respective responsibilities of
Trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of the procedure specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, Whether particular matters have come to my attention.

**Basis of independent examiner's
Report.**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented in those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a statutory audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's
Statement.**

In connection with my examination, no matter has come to my attention (other than that disclosed overleaf):

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which record with the accounting records and to comply with the accounting requirements of the Act

have not met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached
- please delete the words in brackets if they do not apply.

A.J. Malik & Co.
Chartered Certified Accountants
2 Woodview Grove
Leeds
LS11 6JX

6/7/2025



The Muslim Cultural Society of Leeds

Statement of financial activities

for the year ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds Year to 31-Mar-25 £	Total Funds Year to 31/03/2024 £
<u>Income & Expenditure</u>					
<u>Incoming Resources</u>					
Donations & Similar Income	2	155929		155929	250393
Student Fees		65670		65670	1651
Funeral Fee			1700		
Other Income					19245
Rent Receivable		2000	88283	88283	34073
LCC Grant		2800		2800	0
Total Incoming Resources		226399	89983	312682	305362
Resources Expended					
Direct Charitable Expenditure	5	173672		173672	152424
Donations to Other Charities	6			0	0
Management and Administration of the charity	7	171514	1700	173214	90790
Total Resources Expended		345186	1700	346886	243214
Net Incoming / (Outgoing) Resources for the Year		(118,787)	88283	(34,204)	62,148
Incoming Restricted Funds				0	0
Net Movement in Funds		(118,787)	88283	(34,204)	62,148
Balance Bought Forward at 1 January 2017	10	3163517	34073	3197590	3135442
Balance Carried Forward at 31 December 2017	10	3044730	122356	3163386	3197590

The Notes on Page 4 to 6 Form Part Of These Accounts

The Muslim Cultural Society of Leeds

Balance Sheet

as at 31 March 2025

	Notes	<u>31-Mar-25</u>		<u>31-Mar-24</u>	
		£	£	£	£
<u>Fixed Assets</u>					
Tangible Fixed Asset	8	2284183	2284183		2214388
<u>Current Assets</u>					
Cash at Bank and in Hand		971514		992674	
		<u>971514</u>		<u>992674</u>	
<u>Liabilities</u>					
Amount falling due within one year	9	11122		9472	
Net Current Assets			<u>960392</u>	<u>9472</u>	<u>983202</u>
Total Asset Less Current Liabilities			<u>3244575</u>		<u>3197590</u>
<u>Liabilities</u>					
Amount falling due after more than one year			Nil		Nil
Net Assets			<u><u>3244575</u></u>		<u><u>3197590</u></u>
<u>Funds</u>					
Unrestricted		3244575		3198590	
Restricted	10	-	<u>3244575</u>	<u>-</u>	<u>3198590</u>
Total Funds		<u>3244575</u>	<u><u>3244575</u></u>	<u>3198590</u>	<u><u>3198590</u></u>

Muslim Cultural Society of Leeds

Year Ended 31 March 2025

Notes to the Accounts and Reports

1 Accounting Policies

- (a) The accounts are prepared under the historical cost convention and in accordance with the financial Reporting Standards for Small Entities (effective April 2008) and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England and Wales, (revised June 2008) adapted to meet the needs of unincorporated organisations. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 Acts, and include the result of the charities operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for the England & Wales. (revised June 2008) requires compliance with specific Financial Reporting Standards other than the FRSSE.

The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cashflow statement.

The particular accounting policies followed are as below:

Accounting Convention

The financial statements are prepared on a going concern basis under the historical cost convention as modified by the revaluation of freehold land and buildings.

The charity is entirely dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing donations.

Incoming Resources

Incoming Resources are accounted for on a receivable basis.

Recognition and Liabilities

Liabilities are recognised on the accrual's basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the statement of recommended practice for Accounting and Reporting (revised June 2008), issued by the Charity Commissioners for England and Wales.

(b) Tangible fixed assets and depreciation

All tangible fixed assets are, except freehold, land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at a valuation arrived at by a

professionally qualified firm of valuers, who valued the assets on the basis of open market value in current use.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over the estimated useful economic lives.

Equipment 5% straight line

Depreciation freehold buildings has not been provided for as they are consistently kept at a high standard of repair, their economic life is sufficiently long so that accumulated depreciation is not material to these financial statements.

(c) Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value added tax is not recoverable by the charity, and is therefore included in the relevant costs in the statement of financial activities.

(d) Winding up or dissolution of the charity

If upon winding up or dissolution of the charity, there remains any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable bodies having similar objects to the charity.

(e) Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or persons connected with them.

2. Net incoming resources

	March 2025	March 2024
Is stated after charging:		
Depreciation of tangible fixed assets owned by the charity.	£7895	£7895

The Muslim Cultural Society of Leeds

Notes to the financial statements

for the year ending 31 March 2025

1 Accounting Policies

Basis of Preparation

The accounts have been prepared under the historical cost convention and in accordance with the Charities Act 1993.

	Unrestricted Fund £	Restricted Fund £	Total Funds Year To 31-Mar-25 £	Total Funds Year To 31-Mar-24
2 Donations & Other Income				
Mosque Donations	155929		155929	250393
Children Fees	65670		65670	1651
Rent Receivable		88283	88283	34073
LCC Grant	2000		2000	2000
Pakistani Centre Income	2800		2800	250
Other Income				16995
Funeral Services		1700		
	<u>226399</u>	<u>89983</u>	<u>314682</u>	<u>305362</u>
5 Direct Charitable Expenditure				
Wages & NIC	153122		153122	131704
Care Taker Costs	20750		20750	20720
	<u>173872</u>	<u>0</u>	<u>173872</u>	<u>131704</u>
6 Donations to Other Charities				
Funeral		1700	1700	0
	<u>-</u>	<u>1700</u>	<u>1700</u>	<u>0</u>
7 Management and Administration of the Charity				
Heat & Light	47175		47175	25721
Water	14586		14586	14312
Repairs & Renewals	47122		47122	11419
Telephone	1253		1253	972
Printing & Advertising	2988		-	286
Insurance	8156		8156	8024
Food	5725		5725	662
Security Charges	3025		3025	5357
Stationary			0	3163
Software	444		444	410
Charity Donations	20000		20000	
Accountancy Charges	3000		3000	1350
Cleaning & Sundries	4753		4753	6783
Legal Charges	5398		5398	3898
Depreciation	7894		7894	7894
	<u>171519</u>	<u>0</u>	<u>168531</u>	<u>90251</u>

No employees received emoluments of more than £50,000

	Restricted Number	Total Number
Management and administration of the charity	19	19
Community Centre	19	2

Notes to the financial statements

for the year ending 31 March 2025

8 Schedule of Tagible Fixed Assets

	Bilal Mosque Land £	Bilal Mosque Building £	Tradex Land & Building £	Community Centre Land & Building £	Fixture & Fittings £	Total £
As At 1 April 2024	72002	1263540	681962	152152	122421	2292077
Additions						0
Improvements						0
Depreciation					7894	7894
As At 31 March 2025	<u>72002</u>	<u>1263540</u>	<u>681962</u>	<u>152152</u>	<u>114527</u>	<u>2284183</u>

9 Liabilities: Amount falling due within one year

	£
Accruals	3000
Other Creditors	8122
	<u>11122</u>

10 Restricted Funds

	£
Balance as at 1 April 2024	3197590
Incoming Resources	312682
	<u>3510272</u>
Outgoing Resources	338992
Balance as at 31 March 2025	<u>3171280</u>

11 Previous Years Financial Summary

Financial Summary the for year ended 31 March 2025 includes funds for Leeds Islamic Centre only and it doesn't consolidate income & expenditure of other associated charities.

THE MUSLIM CULTURAL SOCIETY OF LEEDS

England & Wales - Charity number 1148484

Accounts

**Registered Charity Number:
1148484**

The Muslim Cultural Society of Leeds

Report and Accounts

For the year ended 31 March 2024

The Muslim Cultural Society of Leeds

Annual Report and Accounts

Year ended 31 March 2024

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5	Statement of financial activities
6	Balance sheet
7 to 11	Notes to the financial statements

The Muslim Cultural Society of Leeds

Legal and administrative information

Year ended 31 March 2024

Charity Number	1148484
Trustees	Mohammed Younis Mohammed Nazir Rajab Ali Ashaq Hussain Mohammed Abrar Khaliq Mohammed Razak Shaykh Mohammed Habibur Rehman Mohammed Sadique Mohammed Mahmood
Chairman	Mohammed Sadique
Registered Office	Conway Road Harehills Leeds LS8 5JH
Accountants	QH Associates Limited Accountants and Tax Advisors 208 Roundhay Road Leeds LS8 5AA
Bankers	Lloyds Bank

The Muslim Cultural Society of Leeds

Trustees' Report for the period ended 31 March 2024

The trustees present their report and the financial statements for the year ended 31 March 2024

The board of trustees are satisfied with the performance of the charity during the year end position at 31 March 2024 and consider that the charity is in a strong position to continue its objectives during the coming year, and that the charity assets are adequate to fulfill its obligations.

Name, Registered Office and constitution of the charity

The full name of the charity is The Muslim Cultural Society of Leeds, the charity is also known by the name of **Bilal Mosque**

The legal Registration details are:

Date of formation	08/08/2012
The Principal Office	Conway Road, Harehills, Leeds LS8 5JH
Charity Registration number	1148484

Aims and objectives of the MCS

To advance the Islamic faith in the Harehills area for the benefit of the public in particular through the holding of prayer meetings, lectures, the public celebration of religious festivals and the distribution of the Islamic faith in such manner that it enlightens others. To advance the education of, and to provide facilities in the interests of social welfare for leisure-time occupation with the objective of improving the conditions of life for all residents of Harehills.

To improve awareness of Islam amongst non-Muslims by facilitating school visits and working closely with specific organisations and the local community.

Our objectives are set to reflect our faith and community aims in accordance to the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Our dual aims remain to provide a facility where Muslims can worship and to provide a community facility for all the inhabitants of Harehills. Our long-term ambition is to build the self-confidence within the Muslims community of Harehills and in their faith, and through our community facilities and activities help make our area a peaceful, vibrant and harmonious community.

Extension of Pakistani Centre

In recent years, our facilities have seen a significant increase in usage, driven by the growing number of non-Pakistani Muslims, including African, Kurdish, and Afghan communities, settling in the area. Our facilities remain open and accessible to all, but the increased demand has strained our resources.

To address this, we have decided to revive the Pakistani Centre, which has been dormant since a fire damaged it years ago.

We plan to enhance our bereavement support services, adding a dedicated area for condolences and a customized kitchen for family gatherings. Additionally, we will extend these services to support smaller mosque organizations in the community.

We are also committed to improving recreational facilities, with a focus on the needs of local women and girls, who currently have limited options. Planned facilities include badminton courts, an indoor football pitch, a gym, and social spaces. To accommodate the rising demand for children's cultural education, we will offer additional evening classes at the Pakistani Centre.

To sustain these services at low or no cost, we plan to create additional rentable spaces to generate revenue.

Future Plans

Looking ahead, our goal is to educate the community, especially youth, about Islam and foster peaceful neighborhoods. We will continue hosting events, inviting Imams and guest speakers, and recruiting trainee Imams to deliver talks in English. We remain committed to our community activities and to fostering mutual understanding between Muslim and non-Muslim communities in our neighbourhood

Achievements

Religious activities

Our Mosque provides a facility for prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers: The Mosque is open all day for daily and Friday prayers. During the week we have over 180 people who regularly attend daily prayers, that's five times a day and over 2500 who regularly attend Friday prayers.

Festivals: The Mosque prepares food during Ramadan for those attending our Mosque who wish to break their fast together. Eid is also celebrated at the Mosque. We also celebrate Saints' days and offer services of thanksgiving celebrating the birth of our prophet Muhammad, peace and blessings be upon him, to whom the Qur'an was revealed.

Funeral facilities: The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials, we help and support them to remain at the mosque for the first three days following a bereavement.

Marriage and Nikkah: The Mosque provides Muslim couples with an appropriate location for both their Marriage and Nikkah (Islamic marriage). Over 26 couples were married at the Mosque in the year 2024.

Over 78 Nikkah (Islamic Marriage Ceremonies) have been facilitated by the Mosque since 2018.

Hifz classes: Memorisation of the Qur'an is considered an important element of religious education and training. We continue to provide this facility for the young people in the Mosque. We are pleased this programme which continues to run successfully with over 23 young people regularly attending these classes, to date the mosque has produced 23 Hufaaz.

Sports Hall and Rooms: Our community hall and rooms provide a valuable educational and recreational resource to all in our local community. A wide variety of activities are organised and take place from our community centre in partnership with Trinity. Our hall and meeting rooms are available for use by local groups and organisations. This year alone the facilities have been used by groups as varied as the local karate club, Leeds City Council Youth Club. Local charities are encouraged to make use of our meeting rooms. When facilities are not required for community use, they are available for hire on commercial terms. This year alone our facilities have been used throughout and organisations have benefited from the facilities we can offer the local community in partnership with Infinity Leeds. Working in partnership with Junior Sport Hub the organisation offers leisure facilities to the local youngsters which includes 5 a side football, badminton, pool and boxing. The Bilal Centre function hall is available for commercial hire for such events as weddings, birthdays, conferences, charity fundraising, religious events and large scale meetings.

Future Goals - Short Term/ Long Term

Details about the short term and long-term goals of the charity. What the charity what to achieve and their plans & preparation to achieve those short term and long term goals.

We want to make our Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about their religion and worship. We are also fortunate to have facilities for women who want to pray at the Mosque. The Mosque is open at all times with daily prayers, the Friday prayers being a focus of our activities.

Our future ambition is to cater events that share the teachings of Islam and the nature of our faith with non-Muslims. In addition we would want to hold open days throughout the year where we invite congregations from all the other faith groups to visit us and learn more about Islam.

President

07/08/2024

The Muslim Cultural Society of Leeds

Independent examiners' report to the Trustees

Year ended 31 March 2024

Responsibilities of Trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting record kept by the charity and a comparison of the accounts presented in those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a statutory audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that, in the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in my material respect the requirements:
 - to keep accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of The Accountings Regulations have not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

QH Associates Ltd
208 Roundhay Road
Leeds
LS8 5AA

The date upon which my opinion is expressed is:
07/08/2024

The Muslim Cultural Society of Leeds

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)

Year ended 31 March 2024

	note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Incoming Resources					
Donations and Grants	3	250,393	-	250,393	275,687
Children fees		1,651	-	1,651	-
Rent receivable		-	34,073	34,073	26,773
Other income		19,245	-	19,245	28,413
Total incoming resources		271,289	34,073	305,362	330,873
Resources expended					
<i>Charitable expenditure:</i>					
Costs of activities in furtherance of the charity's objects:					
Direct costs		152,424	-	152,424	147,889
Management & administration		90,790	-	90,790	140,094
Total resources expended	4	243,214	-	243,214	287,983
Net income for the year before transfers		28,075	34,073	62,148	42,890
Transfer between funds		-	-	-	-
Net income for the year		28,075	34,073	62,148	42,890
Other recognised gains and losses		-	-	-	-
Net movement in funds		28,075	34,073	62,148	42,890
Funds balance at start of year		3,135,442	-	3,135,442	3,092,552
Funds introduced during the year		-	-	-	-
Fund balances at end of year		3,163,517	34,073	3,197,590	3,135,442

The Muslim Cultural Society of Leeds

Balance Sheet
Year ended 31 March 2024

	Note	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	5		2,214,388		2,145,290
Current assets					
Cash at bank and in hand		992,674		995,512	
		<u>992,674</u>		<u>995,512</u>	
Creditors: amounts falling due within one year	6	<u>9,472</u>		<u>5,360</u>	
			<u>983,202</u>		<u>990,152</u>
			3,197,590		3,135,442
Net assets			<u><u>3,197,590</u></u>		<u><u>3,135,442</u></u>
Funds					
Restricted funds			324,872		290,799
Unrestricted funds:	7		2,872,718		2,844,643
			<u><u>3,197,590</u></u>		<u><u>3,135,442</u></u>

The Muslim Cultural Society of Leeds

Notes to the Accounts and Reports

Year ended 31 March 2024

1 Accounting policies

(a) Basis of accounting

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008) and all other applicable accounting standards, as modified by the Statement of recommended Practice for Accounting and reporting issued by the Charity Commissioners for England and Wales, (revised June 2008) adapted to meet the needs of unincorporated organisations. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 Acts, and include the result of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) requires compliance with specific Financial Reporting Standards other than the FRSE

The charity has taken advantage of the exemption in the FRSE from the requirement to produce a cashflow statement.

The particular accounting policies followed are set out below;

Accounting Convention

The financial statements are prepared on a going concern basis under the historical cost convention as modified by the revaluation of freehold land and buildings.

The charity is entirely dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing donations.

Incoming Resources

Incoming resources are accounted for on a receivable basis.

Recognition of Liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008), issued by the Charity commissioners for England & Wales.

Notes to the Accounts and Reports

Year ended 31 March 2024

(b) Tangible fixed assets and depreciation

All tangible fixed assets are, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at a valuation arrived at by a professionally qualified firm of valuers, who valued the assets on the basis of open market value in current use.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Equipment

5% straight line

Depreciation of freehold buildings has not been provided for as they are consistently kept at a high standard of repair, their economic life is sufficiently long so that accumulated depreciation is not material to these financial statements.

(c) Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial activities.

(d) Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remains any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable bodies having similar objects to the charity.

(e) Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or persons connected with them.

2 Net incoming resources

Is stated after charging:

Depreciation of tangible fixed assets owned by the charity

March
2024

7,895

March
2023

4798

The Muslim Cultural Society of Leeds

Notes to the Accounts and Reports (continued)

Year ended 31 March 2024

3 Incoming resources

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Donations and Grants	250,393		250,393	275,687
Children fees	1,651		1,651	
Rent receivable		34,073	34,073	26,773
LCC	2,000		2,000	
Other Income	16,995		16,995	26,564
Pakistani Centre income	250		250	1,849
	<u>271,289</u>	<u>34,073</u>	<u>305,362</u>	<u>330,873</u>

4 Total resources expended

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Direct Costs				
Wages	131,704	-	131,704	124,272
Care taker costs	20,720	-	20,720	23,617
	<u>152,424</u>	<u>-</u>	<u>152,424</u>	<u>147,889</u>
Management and Administration of the charity				
Telephone	972	-	972	537
Repairs & renewals	11,419	-	11,419	32,693
Advertising	286	-	286	3,000
Food and catering	302	-	302	832
Cleaning	3,571	-	3,571	3,612
Light & heat	25,721	-	25,721	30,136
Insurance	8,024	-	8,024	25,510
Water and rates	14,312	-	14,312	6,862
Stationery & printing	3,163	-	3,163	3,461
Accountancy charges	1,350	-	1,350	2,550
Entertaining	360	-	360	5,018
Equipment expensed	539	-		
Sundries	2,212	-	2,212	1,134
Charity			-	6,164
Other Legal and professional	3,898		3,898	7,738
Depreciation	7,894	-	7,894	4,798
Security	5,357		5,357	582
General Expenses	1,000		1,000	5,175
Software	410		410	292
	<u>90,790</u>	<u>-</u>	<u>90,251</u>	<u>140,094</u>

No employee received emoluments of more than £50,000.

The average number of employees was:

Management and administration of the charity
Community Centre

9

Restricted Number	Total Number
19	19
<u>2</u>	<u>2</u>

The Muslim Cultural Society of Leeds

Notes to the Accounts and Reports (continued)

Year ended 31 March 2024

5 Tangible Fixed assets	Bilal Mosque Land	Bilal Mosque Building	Tradex Land & Building	Community Centre Land & Building	Fixture & Fittings	Total
Cost:	£	£	£	£	£	£
At 1 April 2023	72,002	1,213,000	681,962	152,152	95,968	2,215,084
Additions	-	50,540.00	-	-	26,453	76,993.00
Disposals	-	-	-	-	-	-
Year ended 31 March 2024	72,002	1,263,540	681,962	152,152	122,421	2,292,077
Depreciation:						
At 1 April 2023	-	-	-	-	69,794	69,794
Charge for the year	-	-	-	-	7,895	7,895
Eliminated on disposal	-	-	-	-	-	-
Year ended 31 March 2024	-	-	-	-	77,689	77,689
Net book value						
Year ended 31 March 2024	72,002	1,263,540	681,962	152,152	44,732	2,214,388
Year ended 31 March 2023	72,002	1,263,540	681,962	152,152	26,174	2,145,290

6 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	1,350	2,550
Trade creditors	8,072	2,810
Other Creditors	50	-
	9,472	5,360

7 Movement in funds

	At 1 April 2023	Funds introduced	Movement in funds		Transfers	At 31 March 2024
	£	£	Incoming resources £	Outgoing resources £	£	£
Restricted funds:						
General funds	290,799	-	34,073	-	-	324,872
Total restricted funds	290,799	-	34,073	-	-	324,872
Unrestricted funds:						
General funds	2,844,643	-	271,289	243,214	-	2,872,718
Total unrestricted funds	2,844,643	-	271,289	243,214	-	2,872,718
Total funds	3,135,442	-	305,362	243,214	-	3,197,590

THE MUSLIM CULTURAL SOCIETY OF LEEDS

England & Wales - Charity number 1148484

Accounts

Registered Charity Number:
1148484

The Muslim Cultural Society of Leeds

Report and Accounts

For the year ended 31 March 2023

The Muslim Cultural Society of Leeds

Annual Report and Accounts

Year ended 31 March 2023

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2 - 3	Trustees' report
4	Accountants' report
5	Statement of financial activities
6	Balance sheet
7 to 11	Notes to the financial statements

The Muslim Cultural Society of Leeds

Legal and administrative information

Year ended 31 March 2023

Charity Number	1148484
Trustees	Mohammed Younis Mohammed Nazir Rajab Ali Ashaq Hussain Mohammed Abrar Khaliq Mohammed Razak Shaykh Mohammed Habibur Rehman Mohammed Sadique Mohammed Mahmood
Chairman	Mohammed Sadique
Registered Office	Conway Road Harehills Leeds LS8 5JH
Accountants	QH Associates Limited Accountants and Tax Advisors 208 Roundhay Road Leeds LS8 5AA
Bankers	Lloyds Bank

The Muslim Cultural Society of Leeds

Trustees' Report for the period ended 31 March 2023

The trustees present their report and the financial statements for the year ended 31 March 2022

The board of trustees are satisfied with the performance of the charity during the year end position at 31 March 2022 and consider that the charity is in a strong position to continue its objectives during the coming year, and that the charity assets are adequate to fulfill its obligations.

Name, Registered Office and constitution of the charity

The full name of the charity is The Muslim Cultural Society of Leeds, the charity is also known by the name of **Bilal Mosque**

The legal Registration details are:

Date of formation	08/08/2012
The Principal Office	Conway Road, Harehills, Leeds LS8 5JH
Charity Registration number	1148484

Aims and objectives of the MCS

To advance the Islamic faith in the Harehills area for the benefit of the public in particular through the holding of prayer meetings, lectures, the public celebration of religious festivals and the distribution of the Islamic faith in such manor that it enlightens others.

To advance the education of, and to provide facilities in the interests of social welfare for leisure-time occupation with the objective of improving the conditions of life for all residents of Harehills.

To improve awareness of Islam amongst non-Muslims by facilitating school visits and working closely with specific organisations and the local community.

Our objectives are set to reflect our faith and community aims in accordance to the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Our dual aims remain to provide a facility where Muslims can worship and to provide a community facility for all the inhabitants of Harehills. Our long-term ambition is to build the self-confidence within the Muslims community of Harehills and in their faith, and through our community facilities and activities help make our area a peaceful, vibrant and harmonious community.

Extension of Pakistani Centre

Looking to provide specific space for the local Muslim community during occasions of bereavement. This will also include kitchen, body room and area of condolences. Whilst continuing to work in partnership with Muslim Funeral Leeds to provide a comprehensive service to the local community whether it is a local burial or repatriation abroad.

To build additional sports facilities such as badminton courts, gym and 5 a side football pitch especially for the female members of the local community where currently leisure facilities in the locality are lacking.

Due to the extra demand for evening mosque classes we are looking to facilitate these at the Pakistani centre.

We will also be looking to create additional space which could be hired out to generate extra income.

Future Plans

Our aim is to continue to hold the series of events, and we will be inviting Imams and guest speakers to our Mosque who can share with us their learning and understanding of Islam and the teachings of the Qur'an. We plan to host more events in coming year and to recruit two more trainee or volunteer Imams. With a particular emphasis in delivering the lectures / talks in English for our younger audience.

We intend to maintain our existing range of community activities working in partnership with the community and to further develop our community projects. We continue to place great importance on sharing a good understanding of Islam with our non-Muslim neighbours whilst gaining an understanding of their culture and traditions.

The Muslim Cultural Society of Leeds

Trustees' Report for the period ended 31 March 2023

Achievements

Religious activities

Our Mosque provides a facility for prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers: The Mosque is open all day for daily and Friday prayers. During the week we have over 150 people who regularly attend daily prayers, that's five times a day and over 2500 who regularly attend Friday prayers.

Festivals: The Mosque prepares food during Ramadan for those attending our Mosque who wish to break their fast together. Eid is also celebrated at the Mosque. We also celebrate Saints' days and offer services of thanksgiving celebrating the birth of our prophet Muhammad, peace and blessings be upon him, to whom the Qur'an was revealed.

Funeral facilities: The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials, we help and support them to remain at the mosque for the first three days following a bereavement.

Marriage and Nikkah: The Mosque provides Muslim couples with an appropriate location for both their Marriage and Nikkah (Islamic marriage). Over 23 couples were married at the Mosque in the year 2023.

Over 55 Nikkah (Islamic Marriage Ceremonies) have been facilitated by the Mosque since 2018.

Hifz classes: Memorisation of the Qur'an is considered an important element of religious education and training. We continue to provide this facility for the young people in the Mosque. We are pleased this programme which continues to run successfully with over 20 young people regularly attending these classes, to date the mosque has produced 18 Hufaaaz.

Sports Hall and Rooms: Our community hall and rooms provide a valuable educational and recreational resource to all in our local community. A wide variety of activities are organised and take place from our community centre in partnership with Trinity. Our hall and meeting rooms are available for use by local groups and organisations. This year alone the facilities have been used by groups as varied as the local karate club, Leeds City Council Youth Club. Local charities are encouraged to make use of our meeting rooms. When facilities are not required for community use, they are available for hire on commercial terms. This year alone our facilities have been used throughout and organisations have benefited from the facilities we can offer the local community in partnership with Infinity Leeds. Working in partnership with Junior Sport Hub the organisation offers leisure facilities to the local youngsters which includes 5 a side football, badminton, pool and boxing. The Bilal Centre function hall is available for commercial hire for such events as weddings, birthdays, conferences, charity fundraising, religious events and large scale meetings.

Future Goals - Short Term/ Long Term

Details about the short term and long-term goals of the charity. What the charity what to achieve and their plans & preparation to achieve those short term and long term goals.

We want to make our Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about their religion and worship. We are also fortunate to have facilities for women who want to pray at the Mosque. The Mosque is open at all times with daily prayers, the Friday prayers being a focus of our activities.

Our future ambition is to cater events that share the teachings of Islam and the nature of our faith with non-Muslims. In addition we would want to hold open days throughout the year where we invite congregations from all the other faith groups to visit us and learn more about Islam.

President

21/11/2023

The Muslim Cultural Society of Leeds

Independent examiners' report to the Trustees

Year ended 31 March 2023

Responsibilities of Trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiners' report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented in those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a statutory audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that, in the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in my material respect the requirements:
 - to keep accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of The Accountings Regulations have not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

QH Associates Ltd
208 Roundhay Road
Leeds
LS8 5AA

The date upon which my opinion is expressed is:
21/11/2023

The Muslim Cultural Society of Leeds

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)

Year ended 31 March 2023

	note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	2022 £
Incoming Resources					
Donations and Grants	3	275,687	-	275,687	234,551
Children fees		-	-	-	38,707
Rent receivable		-	26,773	26,773	47,973
Other income		28,413	-	28,413	19,874
Total incoming resources		304,100	26,773	330,873	341,105
Resources expended					
<i>Charitable expenditure:</i>					
Costs of activities in furtherance of the charity's objects:					
Direct costs		147,889	-	147,889	133,207
Management & administration		140,092	-	140,092	71,394
Total resources expended	4	287,981	-	287,981	204,601
Net income for the year before transfers		16,118	26,773	42,891	136,504
Transfer between funds		-	-	-	-
Net income for the year		16,118	26,773	42,891	136,504
Other recognised gains and losses		-	-	-	-
Net movement in funds		16,118	26,773	42,891	136,504
Funds balance at start of year		3,092,551	-	3,092,551	2,852,178
Funds introduced during the year		-	-	-	-
Fund balances at end of year		3,108,669	26,773	3,135,442	2,988,682

The Muslim Cultural Society of Leeds

Balance Sheet
Year ended 31 March 2023

	Note	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	5		2,145,290		2,142,354
Current assets					
Cash at bank and in hand		995,512		953,097	
		<u>995,512</u>		<u>953,097</u>	
Creditors: amounts falling due within one year					
	6	<u>5,360</u>		<u>2,900</u>	
			990,152		950,197
			<u>3,135,442</u>		<u>3,092,551</u>
Net assets			<u>3,135,442</u>		<u>3,092,551</u>
Funds					
Restricted funds			290,799		264,026
Unrestricted funds:	7		2,844,643		2,828,525
			<u>3,135,442</u>		<u>3,092,551</u>

1 Accounting policies

(a) Basis of accounting

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008) and all other applicable accounting standards, as modified by the Statement of recommended Practice for Accounting and reporting issued by the Charity Commissioners for England and Wales, (revised June 2008) adapted to meet the needs of unincorporated organisations. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 Acts, and include the result of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) requires compliance with specific Financial Reporting Standards other than the FRSE

The charity has taken advantage of the exemption in the FRSE from the requirement to produce a cashflow statement.

The particular accounting policies followed are set out below;

Accounting Convention

The financial statements are prepared on a going concern basis under the historical cost convention as modified by the revaluation of freehold land and buildings.

The charity is entirely dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing donations.

Incoming Resources

Incoming resources are accounted for on a receivable basis.

Recognition of Liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008), issued by the Charity commissioners for England & Wales.

The Muslim Cultural Society of Leeds

Notes to the Accounts and Reports

Year ended 31 March 2023

(b) Tangible fixed assets and depreciation

All tangible fixed assets are, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at a valuation arrived at by a professionally qualified firm of valuers, who valued the assets on the basis of open market value in current use.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Equipment	5% straight line
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Depreciation of freehold buildings has not been provided for as they are consistently kept at a high standard of repair, their economic life is sufficiently long so that accumulated depreciation is not material to these financial statements.

(c) Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial activities.

(d) Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remains any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable bodies having similar objects to the charity.

(e) Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or persons connected with them.

2 Net incoming resources

	March 2023	March 2022
Is stated after charging:		
Depreciation of tangible fixed assets owned by the charity	<u>4,798</u>	<u>4100</u>

The Muslim Cultural Society of Leeds

Notes to the Accounts and Reports (continued)

Year ended 31 March 2023

3 Incoming resources

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Donations and Grants	275,687	-	275,687	234,551
Children fees			-	38,707
Rent receivable		26,773	26,773	47,973
JRS Grant		-	-	19,874
Other Income	26,564	-	26,564	
Pakistani Centre income	1,849	-	1,849	
	<u>304,100</u>	<u>26,773</u>	<u>330,873</u>	<u>341,105</u>

4 Total resources expended

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Direct Costs				
Wages	124,272	-	124,272	111,286
Care taker costs	23,617	-	23,617	21,921
	<u>147,889</u>	<u>-</u>	<u>147,889</u>	<u>133,207</u>

Management and Administration of the charity

Telephone	537	-	537	467
Repairs & renewals	32,693	-	32,693	7,398
Advertising	3,000	-	3,000	2,124
Food and catering	832	-	832	-
Cleaning	3,612	-	3,612	3,758
Light & heat	30,136	-	30,136	23,506
Insurance	25,510	-	25,510	8,347
Water and rates	6,862	-	6,862	12,411
Stationery & printing	3,461	-	3,461	2,483
Accountancy charges	2,550	-	2,550	1,150
Entertaining	5,018	-	5,018	4,175
Sundries	1,134	-	1,134	1,475
Charity	6,164	-	6,164	-
Other Legal and professional	7,738	-	7,738	-
Depreciation	4,798	-	4,798	4,100
Security	582	-	582	-
General Expenses	5,175	-	5,175	-
Software	292	-	292	-
	<u>140,092</u>	<u>-</u>	<u>140,092</u>	<u>71,394</u>

No employee received emoluments of more than £50,000.

The average number of employees was:
 Management and administration of the charity
 Community Centre

Restricted Number	Total Number
19	15
<u>2</u>	<u>2</u>

The Muslim Cultural Society of Leeds

Notes to the Accounts and Reports (continued)

Year ended 31 March 2023

5 Tangible Fixed assets	Bilal Mosque Land	Bilal Mosque Building	Tradex Land & Building	Community Centre Land & Building	Fixture & Fittings	Total
Cost:	£	£	£	£	£	£
At 1 April 2022	72,002	1,213,000	681,962	152,152	88,234	2,207,350
Additions	-	-	-	-	7,734.00	7,734.00
Disposals	-	-	-	-	-	-
Year ended 31 March 2023	72,002	1,213,000	681,962	152,152	95,968	2,215,084
Depreciation:						
At 1 April 2022	-	-	-	-	64,996	64,996
Charge for the year	-	-	-	-	4,798	4,798
Eliminated on disposal	-	-	-	-	-	-
Year ended 31 March 2023	-	-	-	-	69,794	69,794
Net book value						
Year ended 31 March 2023	72,002	1,213,000	681,962	152,152	26,174	2,145,290
Year ended 31 March 2022	72,002	1,213,000	681,962	152,152	23,238	2,142,354

6 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	2,550	1,150
Trade creditors	2,810	1,749
	<u>5,360</u>	<u>2,899</u>

The Muslim Cultural Society of Leeds

Notes to the Accounts and Reports (continued)

Year ended 31 March 2023

7 Movement in funds

	At 1 April 2022	Funds introduced	Movement in funds		Transfers	At 31 March 2023
	£	£	Incoming resources	Outgoing resources	£	£
Restricted funds:						
General funds	264,026	-	26,773	-	-	290,799
Total restricted funds	264,026	-	26,773	-	-	290,799
Unrestricted funds:						
General funds	2,828,525	-	304,100	287,981	-	2,844,643
Total unrestricted funds	2,828,525	-	304,100	287,981	-	2,844,643
Total funds	3,092,551	-	330,873	287,981	-	3,135,442

THE MUSLIM CULTURAL SOCIETY OF LEEDS

England & Wales - Charity number 1148484

Accounts

**Registered Charity Number:
1148484**

The Muslim Cultural Society of Leeds

Report and Accounts

For the year ended 31 March 2022

The Muslim Cultural Society of Leeds

Annual Report and Accounts

Year ended 31 March 2022

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The Muslim Cultural Society of Leeds

Legal and administrative information

Year ended 31 March 2022

Charity Number	1148484
Trustees	Mohammed Younis Mohammed Nazir Rajab Ali Ashaq Hussain Mohammed Abrar Khaliq Mohammed Razak Shaykh Mohammed Habibur Rehman Mohammed Sadique Mohammed Mahmood
Chairman	Mohammed Sadique
Registered Office	Conway Road Harehills Leeds LS8 5JH
Accountants	QH Associates Limited Accountants and Tax Advisors 208 Roundhay Road Leeds LS8 5AA
Bankers	Lloyds Bank

The Muslim Cultural Society of Leeds

Trustees' Report for the period ended 31 March 2022

The trustees present their report and the financial statements for the year ended 31 March 2022

The board of trustees are satisfied with the performance of the charity during the year end position at 31 March 2022 and consider that the charity is in a strong position to continue its objectives during the coming year, and that the charity assets are adequate to fulfill its obligations.

Name, Registered Office and constitution of the charity

The full name of the charity is The Muslim Cultural Society of Leeds, the charity is also known by the name of **Bilal Mosque**

The legal Registration details are:

Date of formation	08/08/2012
The Principal Office	Conway Road, Harehills, Leeds LS8 5JH
Charity Registration number	1148484

Aims and objectives of the MCS

To advance the Islamic faith in the Harehills area for the benefit of the public in particular through the holding of prayer meetings, lectures, the public celebration of religious festivals and the distribution of the Islamic faith in such manner that it enlightens others. To advance the education of, and to provide facilities in the interests of social welfare for leisure-time occupation with the objective of improving the conditions of life for all residents of Harehills.

To improve awareness of Islam amongst non-Muslims by facilitating school visits and working closely with specific organisations and the local community.

Our objectives are set to reflect our faith and community aims in accordance to the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Our dual aims remain to provide a facility where Muslims can worship and to provide a community facility for all the inhabitants of Harehills. Our long-term ambition is to build the self-confidence within the Muslims community of Harehills and in their faith, and through our community facilities and activities help make our area a peaceful, vibrant and harmonious community.

Extension of Pakistani Centre

Looking to provide specific space for the local Muslim community during occasions of bereavement. This will also include kitchen, body room and area of condolences. Whilst continuing to work in partnership with Muslim Funeral Leeds to provide a comprehensive service to the local community whether it is a local burial or repatriation abroad.

To build additional sports facilities such as badminton courts, gym and 5 a side football pitch especially for the female members of the local community where currently leisure facilities in the locality are lacking.

Due to the extra demand for evening mosque classes we are looking to facilitate these at the Pakistani centre.

We will also be looking to create additional space which could be hired out to generate extra income.

Future Plans

Our aim is to continue to hold the series of events, and we will be inviting Imams and guest speakers to our Mosque who can share with us their learning and understanding of Islam and the teachings of the Qur'an. We plan to host more events in coming year and to recruit two more trainee or volunteer Imams. With a particular emphasis in delivering the lectures / talks in English for our younger audience.

We intend to maintain our existing range of community activities working in partnership with the community and to further develop our community projects. We continue to place great importance on sharing a good understanding of Islam with our non-Muslim neighbours whilst gaining an understanding of their culture and traditions.

Achievements

Religious activities

Our Mosque provides a facility for prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers: The Mosque is open all day for daily and Friday prayers. During the week we have over 150 people who regularly attend daily prayers, that's five times a day and over 2500 who regularly attend Friday prayers.

Festivals: The Mosque prepares food during Ramadan for those attending our Mosque who wish to break their fast together. Eid is also celebrated at the Mosque. We also celebrate Saints' days and offer services of thanksgiving celebrating the birth of our prophet Muhammad, peace and blessings be upon him, to whom the Qur'an was revealed.

Funeral facilities: The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials, we help and support them to remain at the mosque for the first three days following a bereavement.

Marriage and Nikkah: The Mosque provides Muslim couples with an appropriate location for both their Marriage and Nikkah (Islamic marriage). Over 20 couples were married at the Mosque in the year 2018.

Over 60 Nikkah (Islamic Marriage Ceremonies) have been facilitated by the Mosque since 2018.

Hifz classes: Memorisation of the Qur'an is considered an important element of religious education and training. We continue to provide this facility for the young people in the Mosque. We are pleased this programme which continues to run successfully with over 20 young people regularly attending these classes, to date the mosque has produced 18 Hufaaaz.

Sports Hall and Rooms: Our community hall and rooms provide a valuable educational and recreational resource to all in our local community. A wide variety of activities are organised and take place from our community centre in partnership with Trinity. Our hall and meeting rooms are available for use by local groups and organisations. This year alone the facilities have been used by groups as varied as the local karate club, Leeds City Council Youth Club. Local charities are encouraged to make use of our meeting rooms. When facilities are not required for community use, they are available for hire on commercial terms. This year alone our facilities have been used throughout and organisations have benefited from the facilities we can offer the local community in partnership with Infinity Leeds. Working in partnership with Junior Sport Hub the organisation offers leisure facilities to the local youngsters which includes 5 a side football, badminton, pool and boxing. The Bilal Centre function hall is available for commercial hire for such events as weddings, birthdays, conferences, charity fundraising, religious events and large scale meetings.

Future Goals - Short Term/ Long Term

Details about the short term and long-term goals of the charity. What the charity what to achieve and their plans & preparation to achieve those short term and long term goals.

We want to make our Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about their religion and worship. We are also fortunate to have facilities for women who want to pray at the Mosque. The Mosque is open at all times with daily prayers, the Friday prayers being a focus of our activities.

Our future ambition is to cater events that share the teachings of Islam and the nature of our faith with non-Muslims. In addition we would want to hold open days throughout the year where we invite congregations from all the other faith groups to visit us and learn more about Islam.

President

21/11/2022

The Muslim Cultural Society of Leeds

Independent examiners' report to the Trustees

Year ended 31 March 2022

Responsibilities of Trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting record kept by the charity and a comparison of the accounts presented in those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a statutory audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that, in the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in my material respect the requirements:
 - to keep accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of The Accountings Regulations have not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

QH Associates Ltd
208 Roundhay Road
Leeds
LS8 5AA

The date upon which my opinion is expressed is:
21/11/2022

The Muslim Cultural Society of Leeds

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)

Year ended 31 March 2022

	note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	2021 £
Incoming Resources					
Donations and Grants	3	234,551	-	234,551	155,742
Children fees		-	38,707	38,707	23,100
Rent receivable		-	47,973	47,973	24,344
Other income		19,874	-	19,874	76,846
Total incoming resources		254,425	86,680	341,105	280,032
Resources expended					
<i>Charitable expenditure:</i>					
Costs of activities in furtherance of the charity's objects:					
Direct costs		133,207	-	133,207	100,729
Management & administration		71,394	-	71,394	75,434
Total resources expended	4	204,601	-	204,601	176,163
Net income for the year before transfers		49,824	86,680	136,504	103,869
Transfer between funds		-	-	-	-
Net income for the year		49,824	86,680	136,504	103,869
Other recognised gains and losses		-	-	-	-
Net movement in funds		49,824	86,680	136,504	103,869
Funds balance at start of year		2,956,047	-	2,956,047	2,852,178
Funds introduced during the year		-	-	-	-
Fund balances at end of year		3,005,871	86,680	3,092,551	2,956,047

The Muslim Cultural Society of Leeds

Balance Sheet
Year ended 31 March 2022

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	5		2,142,354		2,145,224
Current assets					
Cash at bank and in hand		953,097		814,982	
		<u>953,097</u>		<u>814,982</u>	
Creditors: amounts falling due within one year	6	2,900		4,159	
		<u>2,900</u>		<u>4,159</u>	
			<u>950,197</u>		<u>810,823</u>
			<u>3,092,551</u>		<u>2,956,047</u>
Net assets			<u><u>3,092,551</u></u>		<u><u>2,956,047</u></u>
Funds					
Restricted funds			264,026		177,346
Unrestricted funds:	7		2,828,525		2,778,701
			<u>3,092,551</u>		<u>2,956,047</u>

The Muslim Cultural Society of Leeds

Notes to the Accounts and Reports

Year ended 31 March 2022

1 Accounting policies

(a) Basis of accounting

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008) and all other applicable accounting standards, as modified by the Statement of recommended Practice for Accounting and reporting issued by the Charity Commissioners for England and Wales, (revised June 2008) adapted to meet the needs of unincorporated organisations. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 Acts, and include the result of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) requires compliance with specific Financial Reporting Standards other than the FRSSSE

The charity has taken advantage of the exemption in the FRSSSE from the requirement to produce a cashflow statement.

The particular accounting policies followed are set out below;

Accounting Convention

The financial statements are prepared on a going concern basis under the historical cost convention as modified by the revaluation of freehold land and buildings.

The charity is entirely dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing donations.

Incoming Resources

Incoming resources are accounted for on a receivable basis.

Recognition of Liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008), issued by the Charity commissioners for England & Wales.

Notes to the Accounts and Reports

Year ended 31 March 2022

(b) Tangible fixed assets and depreciation

All tangible fixed assets are, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at a valuation arrived at by a professionally qualified firm of valuers, who valued the assets on the basis of open market value in current use.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Equipment	15% straight line
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Depreciation of freehold buildings has not been provided for as they are consistently kept at a high standard of repair, their economic life is sufficiently long so that accumulated depreciation is not material to these financial statements.

(c) Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial activities.

(d) Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remains any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable bodies having similar objects to the charity.

(e) Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or persons connected with them.

2 Net incoming resources

	March 2022	March 2020
Is stated after charging:		
Depreciation of tangible fixed assets owned by the charity	<u>4,100</u>	<u>6377</u>

The Muslim Cultural Society of Leeds

Notes to the Accounts and Reports (continued)

Year ended 31 March 2022

3 Incoming resources

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Donations and Grants	234,551	-	234,551	155,742
Children fees	-	38,707	38,707	23,100
Rent receivable	-	47,973	47,973	24,344
Insurance claim	-	-	-	-
JRS Grants	19,874	-	19,874	60,666
Bilal Centre income	-	-	-	16,180
	<u>254,425</u>	<u>86,680</u>	<u>341,105</u>	<u>280,032</u>

4 Total resources expended

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Direct Costs				
Wages	111,286	-	111,286	85,718
Care taker costs	21,921	-	21,921	15,011
	<u>133,207</u>	<u>-</u>	<u>133,207</u>	<u>100,729</u>
Management and Administration of the charity				
Telephone	467	-	467	477
Repairs & renewals	7,398	-	7,398	23,809
Advertising	2,124	-	2,124	-
Food and catering	-	-	-	812
Cleaning	3,758	-	3,758	608
Light & heat	23,506	-	23,506	23,758
Insurance	8,347	-	8,347	14,662
Water and rates	12,411	-	12,411	2,608
Stationery & printing	2,483	-	2,483	1,920
Accountancy charges	1,150	-	1,150	1,150
Entertaining	4,175	-	4,175	-
Sundries	1,475	-	1,475	1,023
Depreciation	4,100	-	4,100	4,607
	<u>71,394</u>	<u>-</u>	<u>71,394</u>	<u>75,434</u>

No employee received emoluments of more than £50,000.

The average number of employees was:

Management and administration of the charity
Community Centre

Restricted Number	Total Number
19	15
<u>2</u>	<u>2</u>

The Muslim Cultural Society of Leeds

Notes to the Accounts and Reports (continued)

Year ended 31 March 2022

5 Tangible Fixed assets	Bilal Mosque Land	Bilal Mosque Building	Tradex Land & Building	Community Centre Land & Building	Fixture & Fittings	Total
Cost:	£	£	£	£	£	£
At 1 April 2021	72,002	1,213,000	681,962	152,152	87,004	2,206,120
Additions	-	-	-	-	1,230.00	1,230.00
Disposals	-	-	-	-	-	-
Year ended 31 March 2022	72,002	1,213,000	681,962	152,152	88,234	2,207,350
Depreciation:						
At 1 April 2021	-	-	-	-	60,896	60,896
Charge for the year	-	-	-	-	4,100	4,100
Eliminated on disposal	-	-	-	-	-	-
Year ended 31 March 2022	-	-	-	-	64,996	64,996
Net book value						
Year ended 31 March 2022	72,002	1,213,000	681,962	152,152	23,238	2,142,354
Year ended 31 March 2021	72,002	1,213,000	681,962	152,152	26,108	2,145,224

6 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	1,150	1,150
Trade creditors	1,749	3,009
	<u>2,899</u>	<u>4,159</u>

7 Movement in funds

	At 1 April 2021	Funds introduced	Movement in funds		Transfers	At 31 March 2022
	£	£	Incoming resources	Outgoing resources	£	£
Restricted funds:						
General funds	177,346	-	86,680	-	-	264,026
Total restricted funds	<u>177,346</u>	<u>-</u>	<u>86,680</u>	<u>-</u>	<u>-</u>	<u>264,026</u>
Unrestricted funds:						
General funds	2,778,701	-	254,425	204,601	-	2,828,525
Total unrestricted funds	<u>2,778,701</u>	<u>-</u>	<u>254,425</u>	<u>204,601</u>	<u>-</u>	<u>2,828,525</u>
Total funds	<u>2,956,047</u>	<u>-</u>	<u>341,105</u>	<u>204,601</u>	<u>-</u>	<u>3,092,551</u>

THE MUSLIM CULTURAL SOCIETY OF LEEDS

England & Wales - Charity number 1148484

Accounts

Registered Charity Number:
1148484

The Muslim Cultural Society of Leeds

Report and Accounts

For the year ended 31 March 2021

The Muslim Cultural Society of Leeds

Annual Report and Accounts

Year ended 31 March 2021

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2 - 3	Trustees' report
4	Accountants' report
5	Statement of financial activities
6	Balance sheet
7 to 11	Notes to the financial statements

The Muslim Cultural Society of Leeds

Legal and administrative Information

Year ended 31 March 2021

Charity Number	1148484
Trustees	Mohammed Younis Mohammed Nazir Rajab Ali Ashaq Hussain Mohammed Abrar Khaliq Mohammed Razak Shaykh Mohammed Habibur Rehman Mohammed Sadique Mohammed Mahmood
Chairman	Mohammed Sadique
Registered Office	Conway Road Harehills Leeds LS8 5JH
Accountants	QH Associates Limited Accountants and Tax Advisors 208 Roundhay Road Leeds LS8 5AA
Bankers	Lloyds Bank

The Muslim Cultural Society of Leeds

Trustees' Report for the period ended 31 March 2021

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

The board of trustees are satisfied with the performance of the charity during the year end position at 31 March 2021 and consider that the charity is in a strong position to continue its objectives during the coming year, and that the charity assets are adequate to fulfill its obligations.

Name, Registered Office and constitution of the charity

The full name of the charity is The Muslim Cultural Society of Leeds, the charity is also known by the name of **Bilal Mosque**

The legal Registration details are:

Date of formation	08/08/2012
The Principal Office	Conway Road, Harehills, Leeds LS8 5JH
Charity Registration number	1148484

Aims and objectives of the MCS

To advance the Islamic faith in the Harehills area for the benefit of the public in particular through the holding of prayer meetings, lectures, the public celebration of religious festivals and the distribution of the Islamic faith in such manner that it enlightens others.

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Details about the short term and long-term goals of the charity. What the charity what to achieve and their plans & preparation to achieve those short term and long term goals.

We want to make our Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about their religion and worship. We are also fortunate to have facilities for women who want to pray at the Mosque. The Mosque is open at all times with daily prayers, the Friday prayers being a focus of our activities.

Our future ambition is to cater events that share the teachings of Islam and the nature of our faith with non-Muslims. In addition we would want to hold open days throughout the year where we invite congregations from all the other faith groups to visit us and learn more about Islam.

President

28/01/2022

Independent examiners' report to the Trustees

Year ended 31 March 2021

Responsibilities of Trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting record kept by the charity and a comparison of the accounts presented in those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a statutory audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that, in the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in my material respect the requirements:
 - to keep accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of The Accountings Regulations have not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

QH Associates Ltd
208 Roundhay Road
Leeds
LS8 5AA

The date upon which my opinion is expressed is:
20/01/2021

The Muslim Cultural Society of Leeds

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)

Year ended 31 March 2021

	note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	2020 £
Incoming Resources					
Donations and Grants	3	155,742	-	155,742	125,980
Children fees		-	23,100	23,100	53,501
Rent receivable		-	24,344	24,344	31,810
Other income		76,846	-	76,846	434,358
Total incoming resources		<u>232,588</u>	<u>47,444</u>	<u>280,032</u>	<u>645,649</u>
Resources expended					
<i>Charitable expenditure:</i>					
Costs of activities in furtherance of the charity's objects:					
Direct costs		100,729	-	100,729	103,008
Management & administration		75,434	-	75,434	126,530
Total resources expended	4	<u>176,163</u>	<u>-</u>	<u>176,163</u>	<u>229,538</u>
Net income for the year before transfers		56,425	47,444	103,869	416,111
Transfer between funds		-	-	-	-
Net income for the year		<u>56,425</u>	<u>47,444</u>	<u>103,869</u>	416,111
Other recognised gains and losses		-	-	-	-
Net movement in funds		<u>56,425</u>	<u>47,444</u>	<u>103,869</u>	416,111
Funds balance at start of year		2,852,178	-	2,852,178	2,435,087
Funds introduced during the year		-	-	-	-
Fund balances at end of year		<u>2,908,603</u>	<u>47,444</u>	<u>2,956,047</u>	<u>2,851,198</u>

The Muslim Cultural Society of Leeds

Balance Sheet
Year ended 31 March 2021

	Note	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	5		2,145,224		2,149,831
Current assets					
Cash at bank and in hand		814,982		707,392	
		<u>814,982</u>		<u>707,392</u>	
Creditors: amounts falling due within one year	6	<u>4,159</u>		<u>5,045</u>	
			<u>810,823</u>		<u>702,347</u>
			2,956,047		2,852,178
Net assets			<u><u>2,956,047</u></u>		<u><u>2,852,178</u></u>
Funds					
Restricted funds			177,346		129,902
Unrestricted funds:	7		2,778,701		2,722,276
			<u><u>2,956,047</u></u>		<u><u>2,852,178</u></u>

1 Accounting policies

(a) Basis of accounting

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008) and all other applicable accounting standards, as modified by the Statement of recommended Practice for Accounting and reporting issued by the Charity Commissioners for England and Wales, (revised June 2008) adapted to meet the needs of unincorporated organisations. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 Acts, and include the result of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) requires compliance with specific Financial Reporting Standards other than the FRSE

The charity has taken advantage of the exemption in the FRSE from the requirement to produce a cashflow statement.

The particular accounting policies followed are set out below;

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The charity is entirely dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing donations.

Incoming Resources

Incoming resources are accounted for on a receivable basis.

Recognition of Liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008), issued by the Charity commissioners for England & Wales.

Notes to the Accounts and Reports

Year ended 31 March 2021

(b) Tangible fixed assets and depreciation

All tangible fixed assets are, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at a valuation arrived at by a professionally qualified firm of valuers, who valued the assets on the basis of open market value in current use.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Equipment	10% straight line
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Depreciation of freehold buildings has not been provided for as they are consistently kept at a high standard of repair, their economic life is sufficiently long so that accumulated depreciation is not material to these financial statements.

(c) Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial activities.

(d) Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remains any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable bodies having similar objects to the charity.

(e) Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or persons connected with them.

2 Net incoming resources

	March 2021	March 2020
Is stated after charging:		
Depreciation of tangible fixed assets owned by the charity	<u>4,607</u>	<u>6377</u>

The Muslim Cultural Society of Leeds

Notes to the Accounts and Reports (continued)

Year ended 31 March 2021

3 Incoming resources

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Donations and Grants	155,742	-	155,742	125,980
Children fees	-	23,100	23,100	47,642
Rent receivable	-	24,344	24,344	28,150
Insurance claim	-	-	-	360,000
JRS Grants	60,666	-	60,666	-
Bilal Centre income	16,180	-	16,180	74,358
	<u>232,588</u>	<u>47,444</u>	<u>280,032</u>	<u>636,130</u>

4 Total resources expended

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Direct Costs				
Wages	85,718	-	85,718	86,056
Care taker costs	15,011	-	15,011	16,952
	<u>100,729</u>	<u>-</u>	<u>100,729</u>	<u>103,008</u>
Management and Administration of the charity				
Telephone	477	-	477	942
Repairs & renewals	23,809	-	23,809	13,811
Equipment hire	-	-	-	978
Food and catering	812	-	812	4,924
Cleaning	608	-	608	6,401
Light & heat	23,758	-	23,758	37,675
Insurance	14,662	-	14,662	16,569
Water and rates	2,608	-	2,608	23,164
Stationery & printing	1,920	-	1,920	4,266
Accountancy charges	1,150	-	1,150	1,300
Professional charges	-	-	-	4,598
Sundries	1,023	-	1,023	6,482
Depreciation	4,607	-	4,607	5,420
	<u>75,434</u>	<u>-</u>	<u>75,434</u>	<u>126,530</u>

No employee received emoluments of more than £50,000.

The average number of employees was:

Management and administration of the charity
Community Centre

Restricted Number	Total Number
15	15
<u>2</u>	<u>2</u>

The Muslim Cultural Society of Leeds

Notes to the Accounts and Reports (continued)

Year ended 31 March 2021

5 Tangible Fixed assets	Bilal Mosque Land	Bilal Mosque Building	Tradex Land & Building	Community Centre Land & Building	Fixture & Fittings	Total
Cost:	£	£	£	£	£	£
At 1 April 2020	72,002	1,213,000	681,962	152,152	87,004	2,206,120
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Year ended 31 March 2021	72,002	1,213,000	681,962	152,152	87,004	2,206,120
Depreciation:						
At 1 April 2020	-	-	-	-	56,289	56,289
Charge for the year	-	-	-	-	4,607	4,607
Eliminated on disposal	-	-	-	-	-	-
Year ended 31 March 2021	-	-	-	-	60,896	60,896
Net book value						
Year ended 31 March 2021	72,002	1,213,000	681,962	152,152	26,108	2,145,224
Year ended 31 March 2020	72,002	1,213,000	681,962	152,152	30,715	2,149,831

6 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	1,300	2,600
Trade creditors	3,745	4,442
	5,045	7,042

7 Movement in funds

	At 1 April 2020	Funds introduced	Movement in funds		Transfers	At 31 March 2021
	£	£	Incoming resources £	Outgoing resources £	£	£
Restricted funds:						
General funds	129,902	-	47,444	-	-	177,346
Total restricted funds	<u>129,902</u>	<u>-</u>	<u>47,444</u>	<u>-</u>	<u>-</u>	<u>177,346</u>
Unrestricted funds:						
General funds	2,722,276	-	232,588	176,163	-	2,778,701
Total unrestricted funds	<u>2,722,276</u>	<u>-</u>	<u>232,588</u>	<u>176,163</u>	<u>-</u>	<u>2,778,701</u>
Total funds	<u>2,852,178</u>	<u>-</u>	<u>280,032</u>	<u>176,163</u>	<u>-</u>	<u>2,956,047</u>