

**REGISTERED COMPANY NUMBER: 08027504 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1151644**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 April 2023  
for  
Shrewsbury Muslim Centre

Abacus Tax Consultants Ltd  
Chartered Accountants  
The Colmore Building  
20 Colmore Circus  
Birmingham  
West Midlands  
B4 6AT

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for the Year Ended 30 April 2023

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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 30 April 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

- (a) To advance the Muslim religion for the benefit of the public through the holding of prayer meetings, lectures and public celebration of religious festivals;
- (b) To further or benefit the residents of Shrewsbury and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.
- (c) To promote other such charitable purposes as the trustees may from time to time determine.

The charity acquired a new building during the year to carry on its activities and further the objects.

## **FINANCIAL REVIEW**

Total incoming resources in the year amounted to £73,027 (2022: £39,477) with a net surplus of £22,383 (2022: £24,514 surplus) at the year end.

## **FUTURE PLANS**

The organisation intends to carry on its core services of advancing Muslim religion for the benefit of the public through the holding of prayer meetings, lectures and public celebration of religious festivals, advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

The charity plans to continue with its activities and provide additional services subject to obtaining further funding as required.

## **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.

### **Organisational structure**

The charity was incorporated as a company limited by guarantee on 12 April 2012 and it was registered with the Charities Commission on 15 April 2013.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

08027504 (England and Wales)

### **Registered Charity number**

1151644

Shrewsbury Muslim Centre

Report of the Trustees  
for the Year Ended 30 April 2023

**Registered office**

SKN Business Centre  
1 Guildford Street  
Birmingham  
West Midlands  
B19 2HN

**Trustees**

Muhammad A Rahman Trustee  
Kabir Uddin Trustee  
Sufu Miah Trustee  
Ahmed Mustafa Trustee  
Momen A Chowdhury Trustee

**Company Secretary**

**Independent Examiner**

Mr Monzur Sumon FCCA, ACA, CTA  
Abacus Tax Consultants Ltd  
Chartered Accountants  
The Colmore Building  
20 Colmore Circus  
Birmingham  
West Midlands  
B4 6AT

Approved by order of the board of trustees on 19 December 2023 and signed on its behalf by:

Sufu Miah - Trustee

**Independent examiner's report to the trustees of Shrewsbury Muslim Centre ('the Company')**

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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.

Mr Monzur Sumon FCCA, ACA, CTA

Abacus Tax Consultants Ltd  
Chartered Accountants  
The Colmore Building  
20 Colmore Circus  
Birmingham  
West Midlands  
B4 6AT

19 December 2023

Shrewsbury Muslim Centre

Statement of Financial Activities  
for the Year Ended 30 April 2023

|  |       | 30.4.23<br>Unrestricted<br>fund<br>£ | 30.4.22<br>Total<br>funds<br>£ |
|--|-------|--------------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      | Notes |                                      |                                |
| Donations and legacies                 |       | 67,627                               | 34,077                         |
| Other trading activities               | 2     | 5,400                                | 5,400                          |
| <b>Total</b>                           |       | <u>73,027</u>                        | <u>39,477</u>                  |
| <br><b>EXPENDITURE ON</b>              |       |                                      |                                |
| Raising funds                          | 3     | 10,304                               | 6,355                          |
| <b>Charitable activities</b>           |       |                                      |                                |
| Education / Training                   |       | 40,341                               | 8,608                          |
| <b>Total</b>                           |       | <u>50,645</u>                        | <u>14,963</u>                  |
| <br><b>NET INCOME</b>                  |       | 22,382                               | 24,514                         |
| <br><b>RECONCILIATION OF FUNDS</b>     |       |                                      |                                |
| Total funds brought forward            |       | 303,739                              | 279,225                        |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>326,121</u></u>                | <u><u>303,739</u></u>          |

The notes form part of these financial statements

Shrewsbury Muslim Centre

Balance Sheet

30 April 2023

|  | Notes | 30.4.23<br>Unrestricted<br>fund<br>£ | 30.4.22<br>Total<br>funds<br>£ |
|--|-------|--------------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                          |       |                                      |                                |
| Tangible assets                              | 6     | 461,124                              | 461,124                        |
| <b>CURRENT ASSETS</b>                        |       |                                      |                                |
| Debtors                                      | 7     | 239                                  | 1,324                          |
| Cash at bank                                 |       | 35,987                               | 25,690                         |
|  |       | <hr/> 36,226                         | <hr/> 27,014                   |
| <b>CREDITORS</b>                             |       |                                      |                                |
| Amounts falling due within one year          | 8     | (5,678)                              | (1,276)                        |
|  |       | <hr/>                                | <hr/>                          |
| <b>NET CURRENT ASSETS</b>                    |       | <hr/> 30,548                         | <hr/> 25,738                   |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                                      |                                |
|  |       | 491,672                              | 486,862                        |
| <b>CREDITORS</b>                             |       |                                      |                                |
| Amounts falling due after more than one year | 9     | (165,551)                            | (183,123)                      |
|  |       | <hr/>                                | <hr/>                          |
| <b>NET ASSETS</b>                            |       | <hr/> 326,121                        | <hr/> 303,739                  |
| <b>FUNDS</b>                                 | 11    |                                      |                                |
| Unrestricted funds                           |       | 326,121                              | 303,739                        |
| <b>TOTAL FUNDS</b>                           |       | <hr/> 326,121                        | <hr/> 303,739                  |

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

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

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

Shrewsbury Muslim Centre

Balance Sheet - continued

30 April 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2023 and were signed on its behalf by:

Sufu Miah - Trustee

Kabir Uddin - Trustee

Muhammad A Rahman - Trustee

Ahmed Mustafa - Trustee

Momen A Chowdhury - Trustee



## 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.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property                      - not provided

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **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.

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

**2. OTHER TRADING ACTIVITIES**

|                 | 30.4.23      | 30.4.22      |
|-----------------|--------------|--------------|
|                 | £            | £            |
| Rent receivable | 5,400        | 5,400        |
|                 | <u>5,400</u> | <u>5,400</u> |

**3. RAISING FUNDS**

**Raising donations and legacies**

|               | 30.4.23       | 30.4.22      |
|---------------|---------------|--------------|
|               | £             | £            |
| Support costs | 10,304        | 6,355        |
|               | <u>10,304</u> | <u>6,355</u> |

**4. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                   | Unrestricted fund<br>£ |
|-----------------------------------|------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                        |
| Donations and legacies            | 34,077                 |
| Other trading activities          | 5,400                  |
| <b>Total</b>                      | <u>39,477</u>          |
| <b>EXPENDITURE ON</b>             |                        |
| Raising funds                     | 6,355                  |
| <b>Charitable activities</b>      |                        |
| Education / Training              | 8,608                  |
| <b>Total</b>                      | <u>14,963</u>          |
| <b>NET INCOME</b>                 | 24,514                 |
| <b>RECONCILIATION OF FUNDS</b>    |                        |
| Total funds brought forward       | 279,225                |

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

|                                    | Unrestricted<br>fund<br>£ |
|------------------------------------|---------------------------|
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <b>303,739</b>            |

**6. TANGIBLE FIXED ASSETS**

|                                 | Freehold<br>property<br>£ | Fixtures<br>and<br>fittings<br>£ | Totals<br>£ |
|---------------------------------|---------------------------|----------------------------------|-------------|
| <b>COST</b>                     |                           |                                  |             |
| At 1 May 2022 and 30 April 2023 | 456,968                   | 4,156                            | 461,124     |
| <b>NET BOOK VALUE</b>           |                           |                                  |             |
| At 30 April 2023                | 456,968                   | 4,156                            | 461,124     |
| At 30 April 2022                | 456,968                   | 4,156                            | 461,124     |

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|             | 30.4.23<br>£ | 30.4.22<br>£ |
|-------------|--------------|--------------|
| Prepayments | 239          | 1,324        |

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                  | 30.4.23<br>£ | 30.4.22<br>£ |
|------------------|--------------|--------------|
| Trade creditors  | 3,724        | -            |
| Other creditors  | 827          | 1,276        |
| Accrued expenses | 1,127        | -            |
|                  | <b>5,678</b> | <b>1,276</b> |

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

**9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

|                          | 30.4.23        | 30.4.22        |
|--------------------------|----------------|----------------|
|                          | £              | £              |
| Bank loans (see note 10) | 134,551        | 137,123        |
| Other creditors          | 31,000         | 46,000         |
|                          | <u>165,551</u> | <u>183,123</u> |

**10. LOANS**

An analysis of the maturity of loans is given below:

|   | 30.4.23        | 30.4.22        |
|---|----------------|----------------|
|   | £              | £              |
| Amounts falling due between two and five years: |                |                |
| Bank loans - 2-5 years                          | <u>134,551</u> | <u>137,123</u> |

**11. MOVEMENT IN FUNDS**

|                           | At 1.5.22      | Net movement in funds | At 30.4.23     |
|---------------------------|----------------|-----------------------|----------------|
|                           | £              | £                     | £              |
| <b>Unrestricted funds</b> |                |                       |                |
| General fund              | 303,739        | 22,382                | 326,121        |
|                           | <u>303,739</u> | <u>22,382</u>         | <u>326,121</u> |
| <b>TOTAL FUNDS</b>        | <u>303,739</u> | <u>22,382</u>         | <u>326,121</u> |

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

|                           | Incoming resources | Resources expended | Movement in funds |
|---------------------------|--------------------|--------------------|-------------------|
|                           | £                  | £                  | £                 |
| <b>Unrestricted funds</b> |                    |                    |                   |
| General fund              | 73,027             | (50,645)           | 22,382            |
|                           | <u>73,027</u>      | <u>(50,645)</u>    | <u>22,382</u>     |
| <b>TOTAL FUNDS</b>        | <u>73,027</u>      | <u>(50,645)</u>    | <u>22,382</u>     |

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

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

|                           | At 1.5.21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>30.4.22<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 279,225        | 24,514                           | 303,739            |
|                           | <hr/>          | <hr/>                            | <hr/>              |
| <b>TOTAL FUNDS</b>        | <u>279,225</u> | <u>24,514</u>                    | <u>303,739</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 39,477                     | (14,963)                   | 24,514                    |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>39,477</u>              | <u>(14,963)</u>            | <u>24,514</u>             |

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

|                           | At 1.5.21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>30.4.23<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 279,225        | 46,896                           | 326,121            |
|                           | <hr/>          | <hr/>                            | <hr/>              |
| <b>TOTAL FUNDS</b>        | <u>279,225</u> | <u>46,896</u>                    | <u>326,121</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 112,504                    | (65,608)                   | 46,896                    |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>112,504</u>             | <u>(65,608)</u>            | <u>46,896</u>             |

**12. RELATED PARTY DISCLOSURES**

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

**13. COMPANY LIMITED BY GUARANTEE**

Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the charitable company in the event of a winding up. The total number of such guarantees at 30 April 2023 was 5 (2022: 6).

Shrewsbury Muslim Centre

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

|                                 | 30.4.23<br>£ | 30.4.22<br>£ |
|---------------------------------|--------------|--------------|
| <b>INCOME AND ENDOWMENTS</b>    |              |              |
| <b>Donations and legacies</b>   |              |              |
| Donations                       | 67,627       | 34,077       |
| <b>Other trading activities</b> |              |              |
| Rent receivable                 | 5,400        | 5,400        |
| <b>Total incoming resources</b> | 73,027       | 39,477       |
| <b>EXPENDITURE</b>              |              |              |
| <b>Charitable activities</b>    |              |              |
| Donation                        | 18,776       | 5,200        |
| Rates and water                 | 1,304        | -            |
| Light and Heat                  | 10,711       | -            |
| Repairs and maintenance         | 1,512        | 426          |
| Insurance                       | 2,567        | 1,279        |
| Stationery and Printing         | -            | 46           |
| Subscriptions                   | 132          | -            |
| Telephone                       | 297          | -            |
| Equipment expensed              | 1,396        | 696          |
|                                 | 36,695       | 7,647        |
| <b>Support costs</b>            |              |              |
| <b>Other</b>                    |              |              |
| Bank loan interest              | 8,645        | 5,289        |
| <b>Governance costs</b>         |              |              |
| Accountancy fees                | 732          | 732          |
| Bank Charges                    | 927          | 334          |
| Other legal & professional      | 3,646        | 961          |
|                                 | 5,305        | 2,027        |
| <b>Total resources expended</b> | 50,645       | 14,963       |
| <b>Net income</b>               | 22,382       | 24,514       |

This page does not form part of the statutory financial statements