

Registered charity number
1160726

MUHADDITH E AZAM MISSION LEICESTER
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

MUHADDITH E AZAM MISSION LEICESTER

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MUHADDITH E AZAM MISSION LEICESTER

LEGAL AND ADMINISTRATIVE INFORMATION

Chairman

Salim Komal

Trustees

Salahuddin Chughtai
Nizamuddin Ugradar
Iqbal Abdullah Khansaheb

General secretary

Salahuddin Chughtai

Treasurer

Iftikhar Ahmed

Principal address

170 Prestwold Road
Leicester
LE5 0EZ

Charity registration number

1160726

Accountants

Malik & Co
Certified Public Accountants
32 Turner Road
Leicester
LE5 0QA

Bankers

Barclays Bank Plc
Leicester
LE87 2BB

MUHADDITH E AZAM MISSION LEICESTER

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the period ended 31st March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019.)

The accounts have been prepared in accordance with the relevant accounting policies and comply with the Muhaddith E Azam Mission Leicester, applicable law and other requirements.

OBJECTS OF THE CHARITY

Muhaddith E Azam Mission Leicester is a charity with the following objectives:

To adopt ways and means in order to improve, protect and promote the Religious, Educational, Social and Cultural interests of all Sunni Muslims living within local area.

To serve as a Centre of Learning and to teach the principles of the Islamic Faith in accordance with the Sunni Path.

To guide Muslims in Islamic Affairs.

To provide advice and information when necessary.

To actively promote and provide facilities and activities for the benefit of the local muslim men and women, young and elderly.

To promote racial and religious harmony by engaging with local indigenous community.

To achieve these aims Muhaddith E Azam Mission Leicester has organised and been involved in various activities as described later.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Centre provides Islamic prayer facilities including the Friday prayers and other inhouse activities such as events, the two Eid festivals and community activities.

FINANCIAL REVIEW

Principal funding sources

Muhaddith E Azam Mission Leicester raised funds for the maintenance and upkeep of the Centre through various means including regular donations from members, collections during peak periods and from the funding events during the course of the year.

Reserves policy

The charity aims to keep sufficient reserves to meet costs of its ongoing activities, as well as anticipated renovation works and a provision for any unexpected costs related to the planned town changes in the near future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Muhaddith E Azam Mission Leicester is an unincorporated Charity, constitution adopted on 03/03/2015 and registered with the Charity Commissioners under the charity number 1160726.

MUHADDITH E AZAM MISSION LEICESTER

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1160726

Principal address

170 Prestwold Road

Leicester

LE5 0EZ

Trustees

Salahuddin Chughtai

Nizamuddin Ugradar

Iqbal Abdullah Khansaheb

Trustee Induction and Training

All new trustees receive a planned induction programme before taking up their place on the board. This includes an explanation of their roles and responsibilities, an introduction to other trustees, an overview of recent activities and an explanation of broad format and process.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Review of the Financial Statements

The trustees consider the results of the year to be satisfactory where they received donations of £29,743 and during the year charity carried out its objectives successfully.

On behalf of all trustees, we would like to thank all of our donors and volunteers who helped the charity to carry out the activities successfully over the year.

Independent Examiner

Malik & Co

Certified Public Accountants

32 Turner Road

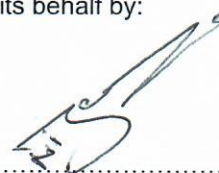
Leicester

LE5 0QA

Approved by order of the board of trustees on 25 January 2023 and signed on its behalf by:



Salahuddin Chughtai



Nizamuddin Ugradar

MUHADDITH E AZAM MISSION LEICESTER

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis).

In preparing accounts giving a true and fair view, the trustees should follow best practice and:

Select suitable accounting policies and then apply them consistently;

Make judgements and estimates that are reasonable and prudent;

State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts;

Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the accounts comply with the applicable law. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

MUHADDITH E AZAM MISSION LEICESTER

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MUHADDITH E AZAM MISSION LEICESTER FOR THE YEAR ENDED 31 MARCH 2022

I report on the accounts of the charity for the period ended 31 March 2022, which are set out on pages 5 to 8.

Respective Responsibilities of Trustees and Examiner

As the charity's trustees you consider that an audit is not required for this year. It is the charity's trustees who are responsible for the preparation of the accounts; you consider that the audit requirement of Section 144(2) of the Charities Act 2011 (The 2011 Act) does not apply, and that an independent examination is needed. It is my responsibility to examine the accounts under Section 145 of the 2011 Act and to state, on the basis of procedures, specified in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 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 Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees

The procedures undertaken do not provide all the evidence that would be required in an audit, and a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) Which gives us reasonable cause to believe that on any material respect the requirements

* To keep accounting records in accordance with Section 130 of the 2011 Act; and

* To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act, have not been met;

OR

(2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr Q Abbas FICB, ACPA
Malik & Co Accountants Ltd
Certified Public Accountants
32 Turner Road
Leicester
LE5 0QA

25 January 2023

MUHADDITH E AZAM MISSION LEICESTER

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Restricted	Unrestricted	2022	Total 2021
	£	£	£	£
Income resources				
Donations and offerings	-	29,743	29,743	24,362
Total incoming resources	-	29,743	29,743	24,362
Resources expended				
Expenditure				
Repairs and replacements		2,960	2,960	-
Wages and salaries		14,749	14,749	-
Staff pension		229	229	-
Light and heat		2,418	2,418	2,442
Rates and water		2,896	2,896	895
Telephone, fax and internet		612	612	1,087
Insurance		1,119	1,119	1,072
Purchases - books and Madressa bags		1,743	1,743	-
Subscriptions		100	100	100
Printing, postage and stationary		431	431	-
Sundry expenses and cleaning		188	188	307
Depreciation on land and building		4,504	4,504	4,596
Depreciation on fixtures and fittings		751	751	1,002
Management administration				
Accountancy and bookkeeping fee	-	1,110	1,110	600
Total resources expended	-	33,810	33,810	12,100
Net income (expenditure) for the year	-	(4,067)	(4,067)	12,262
Funds balance at 1 April 2021	-	233,393	233,393	221,131
Funds balance as at 31 March 2022	-	229,326	229,326	233,393

MUHADDITH E AZAM MISSION LEICESTER

BALANCE SHEET AS AT 31 March 2022

		2022		2021	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	4		222,968		228,223
Current assets					
Cash at bank and in hand		27,741		24,470	
Other debtors		58		-	
		<u>27,799</u>		<u>24,470</u>	
Current liabilities					
Creditors and accruals		920		1,200	
Other creditors		<u>2,421</u>		<u>-</u>	
	5	<u>3,341</u>		<u>1,200</u>	
Net current assets			24,458		23,270
Loans - (Qarz-e-Hasna)	6		(18,100)		(18,100)
Total assets less current liabilities			<u>229,326</u>		<u>233,393</u>
Income funds					
Unrestricted fund			229,326		233,393
	7		<u>229,326</u>		<u>233,393</u>

These accounts were approved by the Trustees on 25 January 2023.

Signed on behalf of the Trustees



Salahuddin Chughtai
Trustee



Nizamuddin Ugradar
Trustee

MUHADDITH E AZAM MISSION LEICESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

1.1 BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

1.2 INCOMING RESOURCES

Donations and offerings are raised from the general public and other charities recognised in the Statement of Financial Activities when they become receivable.

1.3 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.

1.4 RESOURCES EXPENDED

Resources expended are recognised in the period in which they are incurred.

1.5 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and building	2% reducing balance
Office equipment	25% reducing balance

TAXATION

The charity is exempt from tax on its charitable activities

2 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Imams and teachers	3	-
Employment costs	2022 £	2021 £
Wages and salaries	14,749	-
PAYE and NI	-	-
	14,749	-

There were no employees whose annual emoluments were £60,000 or more.

MUHADDITH E AZAM MISSION LEICESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

3 Trustees remuneration and related party transactions

No trustees received any remuneration or expenses during the year (2021 : £NIL)

There were no related party transactions in the year (2021 : £NIL)

4 Tangible fixed assets

	Land & building £	Equipment, fixtures & fittings £	Total £
Cost			
At 1 April 2021	254,126	11,196	265,322
At 31 March 2022	<u>254,126</u>	<u>11,196</u>	<u>265,322</u>
Depreciation			
At 1 April 2021	28,907	8,192	37,099
Charge for the year	4,504	751	5,255
At 31 March 2022	<u>33,411</u>	<u>8,943</u>	<u>42,354</u>
Net book value			
At 31 March 2022	<u>220,715</u>	<u>2,253</u>	<u>222,968</u>
At 31 March 2021	<u>225,219</u>	<u>3,004</u>	<u>228,223</u>

5 Current liabilities

	2022 £	2021 £
Other creditors	2,441	-
Accruals	900	1,200
Amounts falling due within one year	<u>3,341</u>	<u>1,200</u>

6 Long term liabilities

	2022 £	2021 £
Loan (Qarz -E- Hasna)	<u>18,100</u>	<u>18,100</u>

Amounts falling due more than one year

MUHADDITH E AZAM MISSION LEICESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

7 Movements in funds	Restricted fund £	Unrestricted fund £	Total fund £
At 1 April 2021	-	233,393	233,393
Net movement in funds	-	(4,067)	(4,067)
At 31 March 2022	<u>-</u>	<u>229,326</u>	<u>229,326</u>