

PARK ROAD COMMUNITY TRUST

England & Wales · Charity number 1180359

Details

Status Registered

Legal form CIO

Registered 2018-10-18

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

Contact

Address Mencap Hall
Park Road
Batley
WF17 5LP

Phone 07837456454

Activities

Objects: THE OBJECT OF THE CIO IS TO ADVANCE THE ISLAMIC RELIGION IN THE AREA OF PARK ROAD AND UPPER BATLEY FOR THE BENEFIT OF THE PUBLIC THROUGH THE PROVISION AND MAINTENANCE OF A MASJID (PLACE OF WORSHIP), HOLDING OF LECTURES, PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS, PRODUCING AND/OR DISTRIBUTING LITERATURE ON ISLAN TO ENLIGHTEN OTHERS ABOUT THE ISLAMIC FAITH BY ALL MEANS CONSISTENT WITH THE REACHINGS OF THE QURAN AND AHAADITH AS INTERPRETED BY THE AHLE SUNNA WAL JAMAAT AND CONASULTATION WITH THE APPOINTED MUFTI AT DRUL ULOOM AL ARABIYYA AL ISLAMIYYAH.

Activities: Use for communal prayers and islamic education of children from the age of 5 till 15

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£275,395	£106,536	-	-
2024-01-31	£109,959	£82,930	-	-
2023-01-31	£80,034	£60,247	-	-
2022-01-31	£102,554	£46,529	-	-
2021-01-31	£121,241	£38,559	-	-

Trustees

Name	Role	Appointed
AHMED HASSEN SULEMAN VARIAVA		2018-10-18
AMAR ISLAM		2018-10-18
ARASS BUTT		2018-10-18
ASIF BUTT		2018-10-18
IJAZ MONIR		2018-10-18
IRFAN BHAM		2018-10-18
MUDASIR ISLAM		2018-10-18
SULTAN MAHMOOD KHAN		2018-10-18
ZULFEKHAR PATEL		2018-10-18

PARK ROAD COMMUNITY TRUST

England & Wales - Charity number 1180359

Accounts

PARK ROAD COMMUNITY TRUST
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JANUARY 2025

Charity Commission Reference Number 1180359



WALTER DAWSON & SON
CHARTERED ACCOUNTANTS & STATUTORY AUDITOR

PARK ROAD COMMUNITY TRUST
REPORT AND FINANCIAL STATEMENTS

<u>Contents</u>	<u>Page</u>
Legal and Administrative Information	1.
Statement of Trustees' Responsibilities	2.
Report of the Trustees	3 - 4.
Independent Examiner's Report	5.
Statement of Financial Activities	6.
Balance Sheet	7.
Notes to the Financial Statements	8 - 14.

PARK ROAD COMMUNITY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

<u>Chairman:</u>	Mr. A. H. S. Variava
<u>Treasurer:</u>	Mr. Z. Patel
<u>Trustees:</u>	Mr. M. Islam Mr. S. M. Khan Mr. A. Butt Mr. A. Islam Mr. I. Bham Mr. A. Butt Mr. I. Monir
<u>Independent Examiner:</u>	Walter Dawson & Son Unit 12, Pennine Business Park Longbow Close Bradley HD2 1GQ
<u>Bankers:</u>	Barclays Bank PLC Leicester Leicestershire LE87 2BB
<u>Solicitors:</u>	Handslaw Solicitors Dewsbury Business Centre 13 Wellington Road Dewsbury WF13 1HF
<u>Registered Office:</u>	Mencap Hall Park Road Batley WF17 5LP

PARK ROAD COMMUNITY TRUST

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the financial statements, the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

PARK ROAD COMMUNITY TRUST
REPORT OF THE TRUSTEES
FOR THE PERIOD 31ST JANUARY 2025

The trustees present their annual report and the financial statements of the charity for the year ended 31st January 2025.

The financial statements have been prepared in accordance with the charity's accounting policies and the charity's trust deed, the Charities Act 2011 and 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).

1. Structure, Governance and Management

The charity is managed by Mr A. H. S. Variava with the help of secretary Mr A. Butt as well as 7 other trustees. These have overseen the continued building works of Masjid Taqwa Park Road and regularly held meetings to keep all trustees updated on progress. In order to determine the future events of the charity, all trustees have to give their approval before work commences.

2. Objectives

The charity has acquired and has further developed the property, namely, Masjid Taqwq, 13 Park Road and 7 Blackburn Place to provide worshipping and teaching facilities which can be used by members of the community. This includes prayer sessions as well as educational sessions for younger children. When planning the activities for the period, the trustees have considered the Commission's guidance on public benefit.

3. Achievements

The performance of the charity is monitored by the trustees through regular meetings and the means of feedback from users of the Mosque. During the period, Masjid Taqwa Park Road has become fully functional for users of the community.

4. Financial Review

The trustees have accumulated over £59,833 cash at bank and in hand to enable completion of the mosque development as of the year end. Donations continue to be taken to help in future development work. Going forward, the charity is in a good financial position to continue improvement works to continue the the maintenance and improvement work of both properties. The charity has repaid a small amount of the trustees loans and now has £85,000 outstanding. These will be repaid when funds are available.

5. Reserves Policy

Reserves will be re-invested back into the Masjid and Blackburn Place, maintaining and improving the experience for all local community users.

PARK ROAD COMMUNITY TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST JANUARY 2025

This report was approved and authorised for issue by the trustees on 25th November 2025 and signed on their behalf by:

Mr A. H. S. Variava Trustee

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES
OF PARK ROAD COMMUNITY TRUST

I report to the trustees on my examination of the financial statements of the charity for the year ended 31st January 2025 which are set out on pages 6 to 13.

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under Section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (a) accounting records were not kept in respect of the charity required by Section 130 of the Act; or
- (b) the financial statements do not accord with those records; or
- (c) the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Julie A Young FCCA ACA
WALTER DAWSON & SON

Chartered Accountants
Unit 12, Pennine Business Park
Longbow Close
Bradley
HD2 1GQ
25th November 2025

PARK ROAD COMMUNITY TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JANUARY 2025

	<u>Notes</u>	<u>Total 2025</u>	<u>Total 2024</u>
		£	£
<u>INCOME AND ENDOWMENTS</u>			
<u>FROM:</u>			
Donations and Legacies	4	275,395	109,959
<u>TOTAL INCOME AND</u>			
<u>ENDOWMENTS</u>		<u>275,395</u>	<u>109,959</u>
<u>EXPENDITURE ON:</u>			
Raising Funds	5	106,536	82,930
<u>TOTAL EXPENDITURE</u>		<u>106,536</u>	<u>82,930</u>
<u>NET MOVEMENTS IN FUNDS</u>	7	<u>168,859</u>	<u>27,029</u>

All incoming resources and resources expended derive from continuing activities.

PARK ROAD COMMUNITY TRUST
BALANCE SHEET AS AT 31ST JANUARY 2025

		<u>2025</u>		<u>2024</u>	
	<u>Notes</u>	£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	8		673,264		551,559
			673,264		551,559
<u>CURRENT ASSETS</u>					
Debtors	9	381		414	
Cash at Bank and in Hand		59,833		13,492	
		60,214		13,906	
<u>CREDITORS: Amounts Falling Due Within One Year</u>	10	(14,939)		(10,784)	
<u>NET CURRENT ASSETS</u>			45,275		3,122
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>			718,539		554,681
<u>CREDITORS: Amounts Falling Due After One Year</u>	11	(85,000)		(90,000)	
<u>TOTAL ASSETS LESS LIABILITIES</u>			633,539		464,681
The Funds of the Charity:					
<u>UNRESTRICTED FUNDS</u>					
General Funds	12	633,539		464,681	
Designated Funds		-		-	
			633,539		464,681
			633,539		464,681

The financial statements were approved and authorised for issue by the Trustees on 25th November 2025 and signed on their behalf by:

Mr A. H. S. Variava Chairman

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JANUARY 2025

1. STATUTORY INFORMATION

Park Road Community Trust is a charity domiciled in England and Wales, registration number 1180359. The principal place of business is 1 Bridge Street, Batley, West Yorkshire, WF17 5NU.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared in accordance with 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) and the Charities Act 2011.

3. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention.

The presentation currency is sterling.

The particular accounting policies adopted are as follows:

- (a) Donations, Legacies and Similar Incoming Resources
Donations, legacies and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

- (b) Grants Receivable and Local Authority Fees
Grants receivable and local authority fees are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Deferred income represents amounts received for future periods and is released to income resources in the period for which it has been received.

- (c) Expenditure
All expenditure is included on an annual basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JANUARY 2025

3. ACCOUNTING POLICIES (continued)

(d) Tangible Fixed Assets

Depreciation is provided on a straight line or reducing balance basis over the expected useful lives of each category of tangible fixed assets:

Freehold Buildings	No depreciation
Fixtures and Fittings	25% per annum on written down value

(e) Fund Accounting

Funds held by the charity are either:

- . *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- . *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- . *Restricted funds* - these are funds that 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.

4. DONATIONS AND LEGACIES

	Unrestricted Funds	Total 2025 £	Total 2024 £
General Donations	251,956	251,956	109,959
HMRC Gift Aid	23,439	23,439	-
	<u>275,395</u>	<u>275,395</u>	<u>109,959</u>

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JANUARY 2025

5. RAISING FUNDS

	Unrestricted Funds	Total 2025	Total 2024
	£	£	£
Wages and Salaries (Including NI)	93,967	93,967	73,746
Insurance	414	414	893
Accountancy Fees	672	672	626
Light and Heat	6,709	6,709	4,520
Rates	2,430	2,430	626
Repairs and Renewals	402	402	1,101
Depreciation	140	140	187
Sundries	580	580	815
Telephone	517	517	416
Bank Charges	505	505	-
Legal and Professional	200	200	-
	<u>106,536</u>	<u>106,536</u>	<u>82,930</u>

6. STAFF COSTS AND TRUSTEES' REMUNERATION

	2025	2024
	£	£
Wages and Salaries	93,967	73,746
	<u>93,967</u>	<u>73,746</u>

No employee received remuneration amounting to more than £60,000 in the period.

Trustees received no remuneration and were not reimbursed for any of their expenses in the period.

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JANUARY 2025

6. STAFF COSTS AND TRUSTEES' REMUNERATION (continued)

The average weekly number of employees during the period, calculated on the basis of full time equivalents, was as follows:

	2025 No.	2024 No.
Charitable Activities	14	10
Governance	7	7
	21	17

7. NET MOVEMENT IN FUNDS

	2025 £	2024 £
This is stated after charging:		
Depreciation	140	187
Accountant's Fee	672	626
	672	626

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JANUARY 2025

8. TANGIBLE FIXED ASSETS

	Freehold Buildings	Fixtures and Fittings	Total
	£	£	£
<u>Cost:</u>			
At 1st February 2024	550,998	2,113	553,111
Additions	121,845	-	121,845
At 31st January 2025	672,843	2,113	674,956
 <u>Depreciation:</u>			
At 1st February 2024	-	1,552	1,552
Charge for Year	-	140	140
At 31st January 2025	-	1,692	1,692
 <u>Net Book Value:</u>			
At 31st January 2025	672,843	421	673,264
At 31st January 2024	550,998	561	551,559

9. DEBTORS

	2025	2024
	£	£
Prepayments and Accrued Income	-	414
Other Debtors	381	-
	381	414

10. CREDITORS: Amounts Falling Due Within One Year

	2025	2024
	£	£
Accruals and Deferred Income	1,131	2,427
Other Creditors	13,808	8,357
	14,939	10,784

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JANUARY 2025

11. CREDITORS: Amounts Falling Due After One Year

	2025	2024
	£	£
Members Loans	85,000	90,000
	85,000	90,000

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds 2025	General Funds 2024
	£	£
Tangible Fixed Assets	673,264	551,559
Current Assets	60,214	13,905
Current Liabilities	(14,939)	(10,783)
Long Term Liabilities	(85,000)	(90,000)
Net Assets	633,539	464,681

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JANUARY 2024

13. MOVEMENT IN FUNDS

	At 1st February 2024	Incoming resources	Outgoing resources	At 31st January 2025
	£	£	£	£
<u>Unrestricted Funds</u>				
General Funds	464,681	275,394	(106,536)	633,539
Total Unrestricted Funds	<u>464,681</u>	<u>275,394</u>	<u>(106,536)</u>	<u>633,539</u>
 TOTAL FUNDS	 <u><u>464,681</u></u>	 <u><u>275,394</u></u>	 <u><u>(106,536)</u></u>	 <u><u>633,539</u></u>

PARK ROAD COMMUNITY TRUST

England & Wales - Charity number 1180359

Accounts

PARK ROAD COMMUNITY TRUST
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JANUARY 2024

Charity Commission Reference Number 1180359



WALTER DAWSON & SON
CHARTERED ACCOUNTANTS & STATUTORY AUDITOR

PARK ROAD COMMUNITY TRUST
REPORT AND FINANCIAL STATEMENTS

<u>Contents</u>	<u>Page</u>
Legal and Administrative Information	1.
Statement of Trustees' Responsibilities	2.
Report of the Trustees	3 - 4.
Independent Examiner's Report	5.
Statement of Financial Activities	6.
Balance Sheet	7.
Notes to the Financial Statements	8 - 13.

PARK ROAD COMMUNITY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

<u>Chairman:</u>	Mr. A. H. S. Variava
<u>Treasurer:</u>	Mr. Z. Patel
<u>Trustees:</u>	Mr. M. Islam Mr. S. M. Khan Mr. A. Butt Mr. A. Islam Mr. I. Bham Mr. A. Butt Mr. I. Monir
<u>Independent Examiner:</u>	Walter Dawson & Son Unit 12, Pennine Business Park Longbow Close Bradley HD2 1GQ
<u>Bankers:</u>	Barclays Bank PLC Leicester Leicestershire LE87 2BB
<u>Solicitors:</u>	Handslaw Solicitors Dewsbury Business Centre 13 Wellington Road Dewsbury WF13 1HF
<u>Registered Office:</u>	Mencap Hall Park Road Batley WF17 5LP

PARK ROAD COMMUNITY TRUST

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the financial statements, the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

PARK ROAD COMMUNITY TRUST
REPORT OF THE TRUSTEES
FOR THE PERIOD 31ST JANUARY 2024

The trustees present their annual report and the financial statements of the charity for the year ended 31st January 2024.

The financial statements have been prepared in accordance with the charity's accounting policies and the charity's trust deed, the Charities Act 2011 and 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).

1. Structure, Governance and Management

The charity is managed by Mr A. H. S. Variava with the help of secretary Mr A. Butt as well as 7 other trustees. These have overseen the continued building works of Masjid Taqwa Park Road and regularly held meetings to keep all trustees updated on progress. In order to determine the future events of the charity, all trustees have to give their approval before work commences.

2. Objectives

The charity has acquired and is further developing Masjid Taqwa Park Road to provide worshipping facilities which can be used by members of the community. This includes prayer sessions as well as educational sessions for younger children. When planning the activities for the period, the trustees have considered the Commission's guidance on public benefit.

3. Achievements

The performance of the charity is monitored by the trustees through regular meetings and the means of feedback from users of the Mosque. To support the charity further they have purchased a property in close proximity to the Mosque. The purpose of this purchase will enable the charity to provide further facilities for the charities users.

4. Financial Review

The trustees have accumulated over £13,492 cash at bank and in hand to enable completion of the mosque development as of the year end. Donations continue to be taken to help in future development work. The purchase of 7 Blackburn place was supported by loans from the trustees. This totalled £90,000 and will be repaid when funds are available. Going forward, the charity is in a good financial position to continue improvement works.

5. Reserves Policy

Reserves will be re-invested back into the Masjid and Blackburn Place, maintaining and improving the experience for all local community users.

PARK ROAD COMMUNITY TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST JANUARY 2024

This report was approved and authorised for issue by the trustees on 18th December 2024 and signed on their behalf by:

Mr A. H. S. Variava _____ Trustee

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES
OF PARK ROAD COMMUNITY TRUST

I report to the trustees on my examination of the financial statements of the charity for the year ended 31st January 2024 which are set out on pages 6 to 13.

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under Section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (a) accounting records were not kept in respect of the charity required by Section 130 of the Act; or
- (b) the financial statements do not accord with those records; or
- (c) the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Julie A Young FCCA ACA
WALTER DAWSON & SON

Chartered Accountants
Unit 12, Pennine Business Park
Longbow Close
Bradley
HD2 1GQ
18th December 2024

PARK ROAD COMMUNITY TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JANUARY 2024

	Notes	Total 2024	Total 2023
		£	£
<u>INCOME AND ENDOWMENTS</u>			
<u>FROM:</u>			
Donations and Legacies	4	109,959	80,034
<u>TOTAL INCOME AND</u>			
<u>ENDOWMENTS</u>		109,959	80,034
 <u>EXPENDITURE ON:</u>			
Raising Funds	5	82,930	60,247
<u>TOTAL EXPENDITURE</u>		82,930	60,247
 <u>NET MOVEMENTS IN FUNDS</u>	7	27,029	19,787

All incoming resources and resources expended derive from continuing activities.

PARK ROAD COMMUNITY TRUST
BALANCE SHEET AS AT 31ST JANUARY 2024

		<u>2024</u>		<u>2023</u>	
	<u>Notes</u>	£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	8		551,559		358,421
			551,559		358,421
<u>CURRENT ASSETS</u>					
Debtors	9	414		332	
Cash at Bank and in Hand		13,492		86,458	
		13,906		86,790	
<u>CREDITORS: Amounts Falling Due Within One Year</u>	10	(10,784)		(7,559)	
<u>NET CURRENT ASSETS</u>			3,122		79,231
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>			554,681		437,652
<u>CREDITORS: Amounts Falling Due After One Year</u>	11	(90,000)		-	
<u>TOTAL ASSETS LESS LIABILITIES</u>			464,681		437,652
The Funds of the Charity:					
<u>UNRESTRICTED FUNDS</u>					
General Funds	12	464,681		437,652	
Designated Funds		-		-	
		464,681		437,652	
		464,681		437,652	

The financial statements were approved and authorised for issue by the Trustees on 18th December 2024 and signed on their behalf by:

Mr A. H. S. Variava Chairman

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JANUARY 2024

1. STATUTORY INFORMATION

Park Road Community Trust is a charity domiciled in England and Wales, registration number 1180359. The principal place of business is 1 Bridge Street, Batley, West Yorkshire, WF17 5NU.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared in accordance with 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) and the Charities Act 2011.

3. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention.

The presentation currency is sterling.

The particular accounting policies adopted are as follows:

- (a) Donations, Legacies and Similar Incoming Resources
Donations, legacies and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

- (b) Grants Receivable and Local Authority Fees
Grants receivable and local authority fees are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Deferred income represents amounts received for future periods and is released to income resources in the period for which it has been received.

- (c) Expenditure
All expenditure is included on an annual basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JANUARY 2024

3. ACCOUNTING POLICIES (continued)

(d) Tangible Fixed Assets

Depreciation is provided on a straight line or reducing balance basis over the expected useful lives of each category of tangible fixed assets:

Freehold Buildings	No depreciation
Fixtures and Fittings	25% per annum on written down value

(e) Fund Accounting

Funds held by the charity are either:

- . *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- . *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- . *Restricted funds* - these are funds that 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.

4. DONATIONS AND LEGACIES

	Unrestricted Funds	Total 2024	Total 2023
		£	£
General Donations	109,959	109,959	80,034
	<u>109,959</u>	<u>109,959</u>	<u>80,034</u>

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JANUARY 2024

5. RAISING FUNDS

	Unrestricted Funds	Total 2024	Total 2023
	£	£	£
Wages and Salaries (Including NI)	73,746	73,746	52,273
Insurance	893	893	782
Accountancy Fees	626	626	830
Light and Heat	4,520	4,520	4,872
Rates	626	626	552
Repairs and Renewals	1,101	1,101	114
Depreciation	187	187	249
Sundries	815	815	200
Telephone	416	416	375
	<u>82,930</u>	<u>82,930</u>	<u>60,247</u>

6. STAFF COSTS AND TRUSTEES' REMUNERATION

	2024	2023
	£	£
Wages and Salaries	73,746	52,273
	<u>73,746</u>	<u>52,273</u>

No employee received remuneration amounting to more than £60,000 in the period.

Trustees received no remuneration and were not reimbursed for any of their expenses in the period.

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JANUARY 2024

6. STAFF COSTS AND TRUSTEES' REMUNERATION (continued)

The average weekly number of employees during the period, calculated on the basis of full time equivalents, was as follows:

	<u>2024</u>	<u>2023</u>
	No.	No.
Charitable Activities	10	8
Governance	7	7
	<u>17</u>	<u>15</u>

7. NET MOVEMENT IN FUNDS

	<u>2024</u>	<u>2023</u>
	£	£
This is stated after charging:		
Depreciation	187	249
Accountant's Fee	626	830
	<u>626</u>	<u>830</u>

8. TANGIBLE FIXED ASSETS

	<u>Freehold</u>	<u>Fixtures and</u>	<u>Total</u>
	<u>Buildings</u>	<u>Fittings</u>	<u>Total</u>
	£	£	£
<u>Cost:</u>			
At 1st February 2023	357,673	2,113	359,786
Additions	193,325	-	193,325
At 31st January 2024	<u>550,998</u>	<u>2,113</u>	<u>553,111</u>
<u>Depreciation:</u>			
At 1st February 2023	-	1,365	1,365
Charge for Period	-	187	187
At 31st January 2024	<u>-</u>	<u>1,552</u>	<u>1,552</u>
<u>Net Book Value:</u>			
At 31st January 2024	<u>550,998</u>	<u>561</u>	<u>551,559</u>
At 31st January 2023	<u>357,673</u>	<u>748</u>	<u>358,421</u>

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JANUARY 2024

9. <u>DEBTORS</u>	<u>2024</u>	<u>2023</u>
	£	£
Prepayments and Accrued Income	414	332
	<u>414</u>	<u>332</u>
10. <u>CREDITORS: Amounts Falling Due Within One Year</u>	<u>2024</u>	<u>2023</u>
	£	£
Accruals and Deferred Income	2,427	3,630
Other Creditors	8,357	3,929
	<u>10,784</u>	<u>7,559</u>
11. <u>CREDITORS: Amounts Falling Due After One Year</u>	<u>2024</u>	<u>2023</u>
	£	£
Members Loans	90,000	-
	<u>90,000</u>	<u>-</u>
12. <u>ANALYSIS OF NET ASSETS BETWEEN FUNDS</u>	<u>General</u>	<u>General</u>
	<u>Funds 2024</u>	<u>Funds 2023</u>
	£	£
Tangible Fixed Assets	551,559	358,421
Current Assets	13,905	86,791
Current Liabilities	(10,783)	(7,560)
Long Term Liabilities	(90,000)	-
Net Assets	<u>464,681</u>	<u>437,652</u>

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JANUARY 2024

13. MOVEMENT IN FUNDS

	At 1st February 2023	Incoming resources	Outgoing resources	At 31st January 2024
	£	£	£	£
<u>Unrestricted Funds</u>				
General Funds	437,652	109,959	(82,930)	464,681
Total Unrestricted Funds	<u>437,652</u>	<u>109,959</u>	<u>(82,930)</u>	<u>464,681</u>
TOTAL FUNDS	<u><u>437,652</u></u>	<u><u>109,959</u></u>	<u><u>(82,930)</u></u>	<u><u>464,681</u></u>

PARK ROAD COMMUNITY TRUST

England & Wales - Charity number 1180359

Accounts

PARK ROAD COMMUNITY TRUST

REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED TO 31ST JANUARY 2023

Charity Commission Reference Number 1180359



WALTER DAWSON & SON

CHARTERED ACCOUNTANTS & STATUTORY AUDITOR

PARK ROAD COMMUNITY TRUST
REPORT AND FINANCIAL STATEMENTS

<u>Contents</u>	<u>Page</u>
Legal and Administrative Information	1.
Statement of Trustees' Responsibilities	2.
Report of the Trustees	3 - 4.
Independent Examiner's Report	5.
Statement of Financial Activities	6.
Balance Sheet	7.
Notes to the Financial Statements	8 - 13.

PARK ROAD COMMUNITY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

<u>Chairman:</u>	Mr. A. H. S. Variava
<u>Treasurer:</u>	Mr. Z. Patel
<u>Trustees:</u>	Mr. M. Islam Mr. S. M. Khan Mr. A. Butt Mr. A. Islam Mr. I. Bham Mr. M. Y. Bham (deceased 26/11/2022) Mr. A. Butt Mr. I. Monir
<u>Independent Examiner:</u>	Walter Dawson & Son Unit 12, Pennine Business Park Longbow Close Bradley HD2 1GQ
<u>Bankers:</u>	Barclays Bank PLC Leicester Leicestershire LE87 2BB
<u>Solicitors:</u>	Handslaw Solicitors Dewsbury Business Centre 13 Wellington Road Dewsbury WF13 1HF
<u>Registered Office:</u>	Mencap Hall Park Road Batley WF17 5LP

PARK ROAD COMMUNITY TRUST

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the financial statements, the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

PARK ROAD COMMUNITY TRUST
REPORT OF THE TRUSTEES
FOR THE PERIOD 31ST JANUARY 2023

The trustees present their annual report and the financial statements of the charity for the period 31st January 2023.

The financial statements have been prepared in accordance with the charity's accounting policies and the charity's trust deed, the Charities Act 2011 and 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).

1. Structure, Governance and Management

The charity is managed by Mr A. H. S. Variava with the help of secretary Mr A. Butt as well as 8 (7 after the 26th of November 2022) other trustees. Mr Y Bham passed away on the 26th of November 2022. These have overseen the continued building works of Masjid Taqwa Park Road and regularly held meetings to keep all trustees updated on progress. In order to determine the future events of the charity, all trustees have to give their approval before work commences.

2. Objectives

The charity has acquired and is further developing Masjid Taqwa Park Road to provide worshipping facilities which can be used by members of the community. This includes prayer sessions as well as educational sessions for younger children. When planning the activities for the period, the trustees have considered the Commission's guidance on public benefit.

3. Achievements

The performance of the charity is monitored by the trustees through regular meetings and the means of feedback from users of the Mosque. During the period, Masjid Taqwa Park Road has become fully functional for users of the community.

4. Financial Review

The trustees have accumulated over £86,458 cash at bank and in hand to enable completion of the mosque development as of the year end. Donations continue to be taken to help in future development work. Going forward, the charity is in a good financial position to continue improvement works.

5. Reserves Policy

Reserves will be re-invested back into the Masjid maintaining and improving the experience for all local community users.

PARK ROAD COMMUNITY TRUST
REPORT OF THE TRUSTEES
FOR THE PERIOD TO 31ST JANUARY 2023

This report was approved and authorised for issue by the trustees on 14th March 2024 and signed on their behalf by:

Mr A. H. S. Variava Trustee

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES
OF PARK ROAD COMMUNITY TRUST

I report to the trustees on my examination of the financial statements of the charity for the period ended 31st January 2023 which are set out on pages 6 to 13.

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under Section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (a) accounting records were not kept in respect of the charity required by Section 130 of the Act; or
- (b) the financial statements do not accord with those records; or
- (c) the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Julie A Young FCCA ACA
WALTER DAWSON & SON

Chartered Accountants
Unit 12, Pennine Business Park
Longbow Close
Bradley
HD2 1GQ
14th March 2024

PARK ROAD COMMUNITY TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD TO 31ST JANUARY 2023

	<u>Notes</u>	<u>Total 2023</u>	<u>Total 2022</u>
		£	£
<u>INCOME AND ENDOWMENTS</u>			
<u>FROM:</u>			
Donations and Legacies	4	80,034	102,554
<u>TOTAL INCOME AND</u>			
<u>ENDOWMENTS</u>		<u>80,034</u>	<u>102,554</u>
<u>EXPENDITURE ON:</u>			
Raising Funds	5	60,247	46,529
<u>TOTAL EXPENDITURE</u>		<u>60,247</u>	<u>46,529</u>
<u>NET MOVEMENTS IN FUNDS</u>	7	19,787	56,025
<u>RECONCILIATION OF FUNDS</u>			
Total Funds at 31st January 2023		<u>19,787</u>	<u>56,025</u>

All incoming resources and resources expended derive from continuing activities.

PARK ROAD COMMUNITY TRUST
BALANCE SHEET AS AT 31ST JANUARY 2023

		<u>2023</u>		<u>2022</u>	
	<u>Notes</u>	£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	8		358,421		334,080
			358,421		334,080
<u>CURRENT ASSETS</u>					
Debtors	9	332		332	
Cash at Bank and in Hand		86,458		86,098	
		86,790		86,430	
<u>CREDITORS: Amounts Falling Due Within One Year</u>	10	(7,559)		(2,645)	
<u>NET CURRENT ASSETS</u>					
			79,231		83,785
			437,652		417,865

The Funds of the Charity:

<u>UNRESTRICTED FUNDS</u>					
General Funds	11	437,652		417,865	
Designated Funds		-		-	
			437,652		417,865
			437,652		417,865

The financial statements were approved and authorised for issue by the Trustees on 14th March 2024 and signed on their behalf by:

Mr A. H. S. Variava Chairman

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD TO 31ST JANUARY 2023

1. STATUTORY INFORMATION

Park Road Community Trust is a charity domiciled in England and Wales, registration number 1180359. The principal place of business is 1 Bridge Street, Batley, West Yorkshire, WF17 5NU.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared in accordance with 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) and the Charities Act 2011.

3. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention.

The presentation currency is sterling.

The particular accounting policies adopted are as follows:

- (a) Donations, Legacies and Similar Incoming Resources
Donations, legacies and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

- (b) Grants Receivable and Local Authority Fees
Grants receivable and local authority fees are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Deferred income represents amounts received for future periods and is released to income resources in the period for which it has been received.

- (c) Expenditure
All expenditure is included on an annual basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD TO 31ST JANUARY 2023

3. ACCOUNTING POLICIES (continued)

(d) Tangible Fixed Assets

Depreciation is provided on a straight line or reducing balance basis over the expected useful lives of each category of tangible fixed assets:

Freehold Buildings	No depreciation.
Fixtures and Fittings	25% per annum on written down value

(e) Fund Accounting

Funds held by the charity are either:

- . *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- . *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- . *Restricted funds* - these are funds that 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.

4. DONATIONS AND LEGACIES

	Unrestricted Funds	Total 2023	Total 2022
		£	£
General Donations	80,034	80,034	102,554
	<u>80,034</u>	<u>80,034</u>	<u>102,554</u>

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD TO 31ST JANUARY 2023

5. RAISING FUNDS

	Unrestricted Funds	Total 2023	Total 2022
	£	£	£
Wages and Salaries (Including NI)	52,273	52,273	39,118
Insurance	782	782	823
Accountancy Fees	830	830	700
Light and Heat	4,872	4,872	3,785
Rates	552	552	436
Repairs and Renewals	114	114	19
Depreciation	249	249	333
Sundries	200	200	250
Telephone	375	375	475
Postage and Stationery	-	-	590
	<u>60,247</u>	<u>60,247</u>	<u>46,529</u>

6. STAFF COSTS AND TRUSTEES' REMUNERATION

	2023	2022
		£
Wages and Salaries	52,273	39,118
	<u>52,273</u>	<u>39,118</u>

No employee received remuneration amounting to more than £60,000 in the period.

Trustees received no remuneration and were not reimbursed for any of their expenses in the

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD TO 31ST JANUARY 2023

6. STAFF COSTS AND TRUSTEES' REMUNERATION (continued)

The average weekly number of employees during the period, calculated on the basis of full time equivalents, was as follows:

	<u>2023</u>	<u>2022</u>
	No.	No.
Charitable Activities	8	5
Governance	7	7
	<u>15</u>	<u>12</u>

7. NET MOVEMENT IN FUNDS

	<u>2023</u>	<u>2022</u>
	£	£
This is stated after charging:		
Depreciation	249	333
Accountant's Fee	830	700
	<u>879</u>	<u>1,033</u>

8. TANGIBLE FIXED ASSETS

	<u>Freehold</u>	<u>Fixtures and</u>	
	<u>Buildings</u>	<u>Fittings</u>	<u>Total</u>
	£	£	£
<u>Cost:</u>			
At 1st February 2022	333,083	2,113	335,196
Additions	24,590	-	24,590
At 31st January 2023	<u>357,673</u>	<u>2,113</u>	<u>359,786</u>
<u>Depreciation:</u>			
At 1st February 2022	-	1,116	1,116
Charge for Period	-	249	249
At 31st January 2023	<u>-</u>	<u>1,365</u>	<u>1,365</u>
<u>Net Book Value:</u>			
At 31st January 2023	<u>357,673</u>	<u>748</u>	<u>358,421</u>
At 31st January 2022	<u>333,083</u>	<u>997</u>	<u>334,080</u>

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD TO 31ST JANUARY 2023

9. <u>DEBTORS</u>	<u>2023</u>	<u>2022</u>
	£	£
Prepayments and Accrued Income	332	332
	<u>332</u>	<u>332</u>

10. <u>CREDITORS: Amounts Falling Due Within One Year</u>	<u>2023</u>	<u>2022</u>
	£	£
Accruals and Deferred Income	3,630	1,150
Other Creditors	3,929	1,495
	<u>7,559</u>	<u>2,645</u>

11. <u>ANALYSIS OF NET ASSETS BETWEEN FUNDS</u>	General Funds 2023	General Funds 2022
	£	£
Tangible Fixed Assets	358,421	334,080
Current Assets	86,791	86,430
Current Liabilities	(7,560)	(2,645)
Net Assets	<u>437,652</u>	<u>417,865</u>

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD TO 31ST JANUARY 2023

12. MOVEMENT IN FUNDS

	At 31st January 2022	Incoming resources	Outgoing resources	At 31st January 2023
	£	£	£	£
<u>Unrestricted Funds</u>				
General Funds	417,865	80,034	(60,247)	437,652
Total Unrestricted Funds	<u>417,865</u>	<u>80,034</u>	<u>(60,247)</u>	<u>437,652</u>
 TOTAL FUNDS	 <u><u>417,865</u></u>	 <u><u>80,034</u></u>	 <u><u>(60,247)</u></u>	 <u><u>437,652</u></u>

PARK ROAD COMMUNITY TRUST

England & Wales - Charity number 1180359

Accounts

PARK ROAD COMMUNITY TRUST

REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED TO 31ST JANUARY 2022

Charity Commission Reference Number 1180359



WALTER DAWSON & SON

CHARTERED ACCOUNTANTS & STATUTORY AUDITOR

PARK ROAD COMMUNITY TRUST
REPORT AND FINANCIAL STATEMENTS

<u>Contents</u>	<u>Page</u>
Legal and Administrative Information	1.
Statement of Trustees' Responsibilities	2.
Report of the Trustees	3 - 4.
Independent Examiner's Report	5.
Statement of Financial Activities	6.
Balance Sheet	7.
Notes to the Financial Statements	8 - 13.

PARK ROAD COMMUNITY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

<u>Chairman:</u>	Mr. A. H. S. Variava
<u>Treasurer:</u>	Mr. Z. Patel
<u>Trustees:</u>	Mr. M. Islam Mr. S. M. Khan Mr. A. Butt Mr. A. Islam Mr. I. Bham Mr. M. Y. Bham Mr. A. Butt Mr. I. Monir
<u>Independent Examiner:</u>	Walter Dawson & Son Unit 12, Pennine Business Park Longbow Close Bradley HD2 1GQ
<u>Bankers:</u>	Barclays Bank PLC Leicester Leicestershire LE87 2BB
<u>Solicitors:</u>	Handslaw Solicitors Dewsbury Business Centre 13 Wellington Road Dewsbury WF13 1HF
<u>Registered Office:</u>	Mencap Hall Park Road Batley WF17 5LP

PARK ROAD COMMUNITY TRUST

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the financial statements, the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

PARK ROAD COMMUNITY TRUST
REPORT OF THE TRUSTEES
FOR THE PERIOD 31ST JANUARY 2022

The trustees present their annual report and the financial statements of the charity for the period 31st January 2022.

The financial statements have been prepared in accordance with the charity's accounting policies and the charity's trust deed, the Charities Act 2011 and 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).

1. Structure, Governance and Management

The charity is managed by Mr A. H. S. Variava with the help of secretary Mr A. Butt as well as 8 other trustees. These have overseen the continued building works of Masjid Taqwa Park Road and regularly held meetings to keep all trustees updated on progress. In order to determine the future events of the charity, all trustees have to give their approval before work development commences.

2. Objectives

The charity has acquired and is further developing Masjid Taqwa Park Road provide worshipping facilities which can be used by members of the community. This includes prayer sessions as well as educational sessions for younger children. When planning the activities for the period, the trustees have considered the Commission's guidance on public benefit.

3. Achievements

The performance of the charity is monitored by the trustees through regular meetings and the means of feedback from users of the Mosque. During the period, Masjid Taqwa Park Road has become fully functional for users of the community.

4. Financial Review

The trustees have accumulated over £86,098 cash at bank and in hand to enable completion of the mosque development as of the year end. Donations continue to be taken to help in future development work. Going forward, the charity is in a good financial position to continue improvement works.

5. Reserves Policy

Reserves will be re-invested back into the Masjid maintaining and improving the experience for all local community users.

PARK ROAD COMMUNITY TRUST
REPORT OF THE TRUSTEES
FOR THE PERIOD TO 31ST JANUARY 2022

This report was approved and authorised for issue by the trustees on 14th March 2024 and signed on their behalf by:

Mr A. H. S. Variava Trustee

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES
OF PARK ROAD COMMUNITY TRUST

I report to the trustees on my examination of the financial statements of the charity for the period ended 31st January 2022 which are set out on pages 6 to 13.

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under Section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (a) accounting records were not kept in respect of the charity required by Section 130 of the Act; or
- (b) the financial statements do not accord with those records; or
- (c) the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Julie Young FCCA ACA
WALTER DAWSON & SON

Chartered Accountants
Unit 12, Pennine Business Park
Longbow Close
Bradley
HD2 1GQ
14th March 2024

PARK ROAD COMMUNITY TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD TO 31ST JANUARY 2022

	Notes	Total 2022	Total 2021
		£	£
<u>INCOME AND ENDOWMENTS</u>			
<u>FROM:</u>			
Donations and Legacies	4	102,554	121,241
<u>TOTAL INCOME AND</u>			
<u>ENDOWMENTS</u>		102,554	121,241
 <u>EXPENDITURE ON:</u>			
Raising Funds	5	46,529	38,559
<u>TOTAL EXPENDITURE</u>		46,529	38,559
 <u>NET MOVEMENTS IN FUNDS</u>			
	7	56,025	82,682
 <u>RECONCILIATION OF FUNDS</u>			
Total Funds at 31st January 2022		56,025	82,682

All incoming resources and resources expended derive from continuing activities.

PARK ROAD COMMUNITY TRUST
BALANCE SHEET AS AT 31ST JANUARY 2022

		<u>2022</u>		<u>2021</u>	
	<u>Notes</u>	£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	8		334,080		294,401
			334,080		294,401
<u>CURRENT ASSETS</u>					
Debtors	9	332		373	
Cash at Bank and in Hand		86,098		68,185	
		86,430		68,558	
<u>CREDITORS: Amounts Falling</u>					
Due Within One Year	10	(2,645)		(1,118)	
<u>NET CURRENT ASSETS</u>					
			83,785		67,440
			417,865		361,841
			417,865		361,841
The Funds of the Charity:					
<u>UNRESTRICTED FUNDS</u>					
General Funds	11	417,865		361,841	
Designated Funds		-		-	
		417,865		361,841	
			417,865		361,841
			417,865		361,841

The financial statements were approved and authorised for issue by the Trustees on 14th March 2024 and signed on their behalf by:

Mr A. H. S. Variava Chairman

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD TO 31ST JANUARY 2022

1. STATUTORY INFORMATION

Park Road Community Trust is a charity domiciled in England and Wales, registration number 1180359. The principal place of business is 1 Bridge Street, Batley, West Yorkshire, WF17 5NU.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared in accordance with 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) and the Charities Act 2011.

3. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention.

The presentation currency is sterling.

The particular accounting policies adopted are as follows:

(a) Donations, Legacies and Similar Incoming Resources

Donations, legacies and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

(b) Grants Receivable and Local Authority Fees

Grants receivable and local authority fees are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Deferred income represents amounts received for future periods and is released to income resources in the period for which it has been received.

(c) Expenditure

All expenditure is included on an annual basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD TO 31ST JANUARY 2022

3. ACCOUNTING POLICIES (continued)

(d) Tangible Fixed Assets

Depreciation is provided on a straight line or reducing balance basis over the expected useful lives of each category of tangible fixed assets:

Freehold Buildings	No depreciation.
Fixtures and Fittings	25% per annum on written down value

(e) Fund Accounting

Funds held by the charity are either:

- . *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- . *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- . *Restricted funds* - these are funds that 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.

4. DONATIONS AND LEGACIES

	Unrestricted Funds	Total 2022	Total 2021
		£	£
General Donations	102,554	102,554	121,241
	<u>102,554</u>	<u>102,554</u>	<u>121,241</u>

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD TO 31ST JANUARY 2022

5. RAISING FUNDS

	Unrestricted Funds	Total 2022	Total 2021
	£	£	£
Wages and Salaries (Including NI)	39,118	39,118	27,810
Insurance	823	823	867
Accountancy Fees	700	700	550
Light and Heat	3,785	3,785	5,547
Rates	436	436	326
Repairs and Renewals	19	19	372
Depreciation	333	333	444
Sundries	250	250	888
Equipment Hire	-	-	1,290
Telephone	475	475	132
Postage and Stationery	590	590	333
	<u>46,529</u>	<u>46,529</u>	<u>38,559</u>

6. STAFF COSTS AND TRUSTEES' REMUNERATION

	2022	2021
		£
Wages and Salaries	39,118	27,810
	<u>39,118</u>	<u>27,810</u>

No employee received remuneration amounting to more than £60,000 in the period.

Trustees received no remuneration and were not reimbursed for any of their expenses in the

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD TO 31ST JANUARY 2022

6. STAFF COSTS AND TRUSTEES' REMUNERATION (continued)

The average weekly number of employees during the period, calculated on the basis of full time equivalents, was as follows:

	<u>2022</u>	<u>2021</u>
	No.	No.
Charitable Activities	7	7
Governance	5	10
	<u>12</u>	<u>17</u>

7. NET MOVEMENT IN FUNDS

	<u>2022</u>	<u>2021</u>
	£	£
This is stated after charging:		
Depreciation	333	444
Accountant's Fee	700	550
	<u>700</u>	<u>550</u>

8. TANGIBLE FIXED ASSETS

	<u>Freehold</u>	<u>Fixtures and</u>	<u>Total</u>
	<u>Buildings</u>	<u>Fittings</u>	<u>Total</u>
	£	£	£
<u>Cost:</u>			
At 1st February 2021	293,071	2,113	295,184
Additions	40,012	-	40,012
At 31st January 2022	<u>333,083</u>	<u>2,113</u>	<u>335,196</u>
<u>Depreciation:</u>			
At 1st February 2021	-	783	783
Charge for Period	-	333	333
At 31st January 2022	<u>-</u>	<u>1,116</u>	<u>1,116</u>
<u>Net Book Value:</u>			
At 31st January 2022	<u>333,083</u>	<u>997</u>	<u>334,080</u>
At 31st January 2021	<u>293,071</u>	<u>1,330</u>	<u>294,401</u>

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD TO 31ST JANUARY 2022

9. <u>DEBTORS</u>	2022	2021
	£	£
Prepayments and Accrued Income	332	373
	332	373

10. <u>CREDITORS: Amounts Falling Due Within One Year</u>	2022	2021
	£	£
Accruals and Deferred Income	1,150	1,050
Other Creditors	1,495	68
	2,645	1,050

11. <u>ANALYSIS OF NET ASSETS BETWEEN FUNDS</u>	General Funds 2022	General Funds 2021
	£	£
Tangible Fixed Assets	334,080	294,401
Current Assets	86,430	68,558
Current Liabilities	(2,645)	(1,118)
Net Assets	417,865	361,841

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD TO 31ST JANUARY 2022

12. MOVEMENT IN FUNDS

	At 31st January 2021	Incoming resources	Outgoing resources	At 31st January 2022
	£	£	£	£
<u>Unrestricted Funds</u>				
General Funds	361,841	102,553	(46,529)	417,865
Total Unrestricted Funds	<u>361,841</u>	<u>102,553</u>	<u>(46,529)</u>	<u>417,865</u>
 TOTAL FUNDS	 <u><u>361,841</u></u>	 <u><u>102,553</u></u>	 <u><u>(46,529)</u></u>	 <u><u>417,865</u></u>

PARK ROAD COMMUNITY TRUST

England & Wales - Charity number 1180359

Accounts

PARK ROAD COMMUNITY TRUST
REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED TO 31ST JANUARY 2021

Charity Commission Reference Number 1180359



**7 Wellington Road East
Dewsbury
West Yorkshire
WF13 1HF**

PARK ROAD COMMUNITY TRUST
REPORT AND FINANCIAL STATEMENTS

<u>Contents</u>	<u>Page</u>
Legal and Administrative Information	1.
Statement of Trustees' Responsibilities	2.
Report of the Trustees	3 - 4.
Independent Examiner's Report	5.
Statement of Financial Activities	6.
Balance Sheet	7.
Notes to the Financial Statements	8 - 13.

PARK ROAD COMMUNITY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Chairman: Mr. A. H. S. Variava

Treasurer: Mr. Z. Patel

Trustees:
Mr. M. Islam
Mr. S. M. Khan
Mr. A. Butt
Mr. A. Islam
Mr. I. Bham
Mr. M. Y. Bham
Mr. A. Butt
Mr. I. Monir

Independent Examiner:
Walter Dawson & Son
7 Wellington Road East
Dewsbury
WF13 1HF

Bankers:
Barclays Bank PLC
Leicester
Leicestershire
LE87 2BB

Solicitors:
Handslaw Solicitors
Dewsbury Business Centre
13 Wellington Road
Dewsbury
WF13 1HF

Registered Office:
Mencap Hall
Park Road
Batley
WF17 5LP

PARK ROAD COMMUNITY TRUST

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the financial statements, the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

PARK ROAD COMMUNITY TRUST
REPORT OF THE TRUSTEES
FOR THE PERIOD 31ST JANUARY 2021

The trustees present their annual report and the financial statements of the charity for the period 31st January 2021.

The financial statements have been prepared in accordance with the charity's accounting policies and the charity's trust deed, the Charities Act 2011 and 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).

1. Structure, Governance and Management

The charity is managed by Mr A. H. S. Variava with the help of secretary Mr A. Butt as well as 8 other trustees. These have overseen the building works of Masjid Taqwa Park Road and regularly held meetings to keep all trustees updated on progress. In order to determine the future events of the charity, all trustees have to give their approval before work commences.

2. Objectives

The charity has acquired and developed Masjid Taqwa Park Road in order to develop a Mosque which can be used by members of the community. This includes prayer sessions as well as educational sessions for younger children.

When planning the activities for the period, the trustees have considered the Commission's guidance on public benefit.

3. Achievements

The performance of the charity is monitored by the trustees through regular meetings and the means of feedback from users of the Mosque. During the period, Masjid Taqwa Park Road has become fully functional for users of the community. Due to the effects of the Covid-19 Pandemic, educational sessions have been limited and prayer sessions have at times been limited to private prayer however the trustees are confident that the Mosque will return to full capacity as soon as government restrictions allow.

4. Financial Review

The trustees have accumulated over £68,185 cash at bank and in hand to enable completion of the mosque development as of the year end. Donations continue to be taken and all work set out at the incorporation of the charity for the first year has been completed. Going forward, the charity is in a good financial position to continue improvement works.

5. Reserves Policy

Reserves will be re-invested back into the Masjid maintaining and improving the experience for all local community users.

PARK ROAD COMMUNITY TRUST
REPORT OF THE TRUSTEES
FOR THE PERIOD TO 31ST JANUARY 2021

This report was approved and authorised for issue by the trustees on 19th October 2022 and signed on their behalf by:

Mr A. H. S. Variava Trustee

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES
OF PARK ROAD COMMUNITY TRUST

I report to the trustees on my examination of the financial statements of the charity for the period ended 31st January 2021 which are set out on pages 6 to 13.

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under Section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (a) accounting records were not kept in respect of the charity required by Section 130 of the Act; or
- (b) the financial statements do not accord with those records; or
- (c) the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Graham Atkinson FCA
WALTER DAWSON & SON

Chartered Accountants
7 Wellington Road East
Dewsbury
West Yorkshire
WF13 1HF
19th October 2022

PARK ROAD COMMUNITY TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD TO 31ST JANUARY 2021

	<u>Notes</u>	<u>Total 2021</u>	<u>Total 2020</u>
		£	£
<u>INCOME AND ENDOWMENTS</u>			
<u>FROM:</u>			
Donations and Legacies	4	121,241	297,567
<u>TOTAL INCOME AND</u>		<u>121,241</u>	<u>297,567</u>
<u>ENDOWMENTS</u>			
<u>EXPENDITURE ON:</u>			
Raising Funds	5	38,559	18,408
<u>TOTAL EXPENDITURE</u>		<u>38,559</u>	<u>18,408</u>
<u>NET MOVEMENTS IN FUNDS</u>	7	82,682	279,159
<u>RECONCILIATION OF FUNDS</u>			
Total Funds at 31st January 2021		<u>82,682</u>	<u>279,159</u>

All incoming resources and resources expended derive from continuing activities.

PARK ROAD COMMUNITY TRUST
BALANCE SHEET AS AT 31ST JANUARY 2021

	<u>Notes</u>	<u>2021</u>		<u>2020</u>	
		£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	8		294,401		248,726
			<u>294,401</u>		<u>248,726</u>
<u>CURRENT ASSETS</u>					
Debtors	9	373		681	
Cash at Bank and in Hand		<u>68,185</u>		<u>30,252</u>	
		68,558		30,933	
<u>CREDITORS: Amounts Falling Due Within One Year</u>	10	<u>(1,118)</u>		<u>(500)</u>	
<u>NET CURRENT ASSETS</u>					
			67,440		30,433
			<u>361,841</u>		<u>279,159</u>
The Funds of the Charity:					
<u>UNRESTRICTED FUNDS</u>					
General Funds	11	361,841		279,159	
Designated Funds		<u>-</u>		<u>-</u>	
			361,841		279,159
			<u>361,841</u>		<u>279,159</u>

The financial statements were approved and authorised for issue by the Trustees on 19th October 2022 and signed on their behalf by:

Mr A. H. S. Variava Chairman

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD TO 31ST JANUARY 2021

1. STATUTORY INFORMATION

Park Road Community Trust is a charity domiciled in England and Wales, registration number 1180359. The principal place of business is 1 Bridge Street, Batley, West Yorkshire, WF17 5NU.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared in accordance with 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) and the Charities Act 2011.

3. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention.

The presentation currency is sterling.

The particular accounting policies adopted are as follows:

- (a) Donations, Legacies and Similar Incoming Resources
Donations, legacies and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

- (b) Grants Receivable and Local Authority Fees
Grants receivable and local authority fees are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Deferred income represents amounts received for future periods and is released to income resources in the period for which it has been received.

- (c) Expenditure
All expenditure is included on an annual basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD TO 31ST JANUARY 2021

3. ACCOUNTING POLICIES (continued)

(d) Tangible Fixed Assets

Depreciation is provided on a straight line or reducing balance basis over the expected useful lives of each category of tangible fixed assets:

Freehold Buildings	No depreciation.
Fixtures and Fittings	25% per annum on written down value

(e) Fund Accounting

Funds held by the charity are either:

- . *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- . *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- . *Restricted funds* - these are funds that 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.

4. DONATIONS AND LEGACIES

	Unrestricted Funds	Total 2021	Total 2020
		£	£
General Donations	121,241	121,241	297,567
	<u>121,241</u>	<u>121,241</u>	<u>297,567</u>

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD TO 31ST JANUARY 2021

5. RAISING FUNDS

	Unrestricted Funds	Total 2021	Total 2020
	£	£	£
Wages and Salaries (Including NI)	27,810	27,810	6,950
Insurance	867	867	1,278
Accountancy Fees	550	550	500
Light and Heat	5,547	5,547	5,125
Rates	326	326	478
Repairs and Renewals	372	372	920
Depreciation	444	444	339
Sundries	888	888	1,676
Equipment Hire	1,290	1,290	1,142
Telephone	132	132	-
Postage and Stationery	333	333	-
	<u>38,559</u>	<u>38,559</u>	<u>18,408</u>

6. STAFF COSTS AND TRUSTEES' REMUNERATION

	2021	2020
		£
Wages and Salaries	27,810	6,950
Social Security Costs	-	-
Other Pension Costs	-	-
	<u>27,810</u>	<u>6,950</u>

No employee received remuneration amounting to more than £60,000 in the period.

Trustees received no remuneration and were not reimbursed for any of their expenses in the

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD TO 31ST JANUARY 2021

6. STAFF COSTS AND TRUSTEES' REMUNERATION (continued)

The average weekly number of employees during the period, calculated on the basis of full time equivalents, was as follows:

	<u>2021</u>	<u>2020</u>
	No.	No.
Charitable Activities	7	6
Governance	10	10
	<u>17</u>	<u>16</u>

7. NET MOVEMENT IN FUNDS

	<u>2021</u>	<u>2020</u>
	£	£
This is stated after charging:		
Depreciation	444	339
Accountant's Fee	550	500
	<u>550</u>	<u>500</u>

8. TANGIBLE FIXED ASSETS

	<u>Freehold</u>	<u>Fixtures and</u>	<u>Total</u>
	<u>Buildings</u>	<u>Fittings</u>	
	£	£	£
<u>Cost:</u>			
At 1st February 2020	247,707	1,358	249,065
Additions	45,364	755	46,119
At 31st January 2021	<u>293,071</u>	<u>2,113</u>	<u>295,184</u>
<u>Depreciation:</u>			
At 1st February 2020	-	339	339
Charge for Period	-	444	444
At 31st January 2021	<u>-</u>	<u>783</u>	<u>783</u>
<u>Net Book Value:</u>			
At 31st January 2020	293,071	1,019	248,726
At 31st January 2021	<u>293,071</u>	<u>1,330</u>	<u>294,401</u>

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD TO 31ST JANUARY 2021

9. DEBTORS

	<u>2021</u>	<u>2020</u>
	£	£
Prepayments and Accrued Income	373	362
Other Debtors	-	319
	<u>373</u>	<u>681</u>

10. CREDITORS: Amounts Falling Due Within One Year

	<u>2021</u>	<u>2020</u>
	£	£
Accruals and Deferred Income	1,050	500
Other Creditors	68	-
	<u>1,118</u>	<u>500</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<u>General Funds 2021</u>	<u>General Funds 2020</u>
	£	£
Tangible Fixed Assets	294,401	248,726
Current Assets	68,558	30,933
Current Liabilities	(1,118)	(500)
Net Assets	<u>361,841</u>	<u>279,159</u>

PARK ROAD COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD TO 31ST JANUARY 2021

12. MOVEMENT IN FUNDS

	At 31st January 2020	Incoming resources	Outgoing resources	At 31st January 2021
	£	£	£	£
<u>Unrestricted Funds</u>				
General Funds	279,159	121,241	(38,559)	361,841
Total Unrestricted Funds	<u>279,159</u>	<u>121,241</u>	<u>(38,559)</u>	<u>361,841</u>
 TOTAL FUNDS	 <u><u>279,159</u></u>	 <u><u>121,241</u></u>	 <u><u>(38,559)</u></u>	 <u><u>361,841</u></u>