

MASJID AL-NOOR

England & Wales · Charity number 1184868

Details

Status Registered

Legal form CIO

Registered 2019-08-12

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

Contact

Address 28 Trinity Street
Boston
PE21 8RJ

Phone 07956510037

Email azizdhedhi@btinternet.com

Website www.masjidalnoor.co.uk

Activities

Objects: TO ADVANCE THE RELIGION OF ISLAM, BY MEANS OF, BUT NOT EXCLUSIVELY, PROMOTING THE TEACHINGS AND TENETS OF ISLAM VIA THE PROVISION OF FACILITIES FOR ISLAMIC WORSHIP AND ISLAMIC EDUCATION IN ACCORDANCE WITH THE TEACHINGS OF THE QURAN AND SUNNAH OF THE PROPHET MUHAMMAD (PEACE AND BLESSINGS BE UPON HIM) AND THE SAHABAH-E-KERAAM (COMPANIONS).

Activities: To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam via the provision of facilities for Islamic worship and Islamic education in accordance with the teachings of the Quran and Sunnah of the Prophet Muhammad (Peace and Blessings Be Upon Him) and the Sahabah-e-Keraam (Companions).

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Lincolnshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£17,863	£20,116	-	-
2024-12-31	£20,929	£24,080	-	-
2023-12-31	£15,756	£17,867	-	-
2022-12-31	£17,397	£19,638	-	-
2021-12-31	£18,185	£18,414	-	-
2020-12-31	£56,438	£30,660	-	-

Trustees

Name	Role	Appointed
Dr Abdulbasit Dhedhi	Chair	2019-08-12
Adeel Rehman		2019-08-12
Jazib Dahar		2019-08-12

MASJID AL-NOOR

England & Wales - Charity number 1184868

Accounts

**MASJID AL-NOOR
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

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Masjid Al-Noor

Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

The principal objectives and activities of Masjid Al-Noor, as set out in its Constitution, is:

To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam, provision of facilities for Islamic worship and Islamic education in accordance with the teachings of the Quran and Sunnah of the Prophet Muhammad (Peace and Blessings Be Upon Him) and the Sahabah-e-Keraam (Companions).

Public Benefit

The mosque carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, as summarised below, provide benefit both to those who worship at our Mosque and the wider community of Boston.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

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

Prayers: The Mosque is open all day for daily and Friday prayers. During the week we have many people who regularly attend daily and Friday prayers.

Festivals: The Mosque arranges other programmes during the year such as Taraveeh prayers in the month of Ramadhan, Khatmul Quran, Qayam for Lailatul Qadr and Eid-e-Meelad-un-Nabi programme.

Funeral facilities: The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials.

Zakat: It is a part of our faith that all who are able should offer Zakat. Zakat is collected in proportion to a person's means, in accordance with the teaching of Islam, and is giving of money for a number of specific purposes, including to help others, and to further the teachings of Islam. A Muslim need not give Zakat through the Mosque but we do provide the opportunity for those attending the Mosque to give Zakat and we arrange its distribution for approved purposes.

The Zakat money is used by the trust to sponsor needy students with their educational expenses, support families requiring maintenance and support other charitable organisations in natural disasters, eye and other health issues etc. None of the Zakat money is used to fund the Mosque. The Mosque makes no charge for the collection and distribution of Zakat.

Financial Review

Financial Position

The charity reported a deficit of £2,253 during the year. Total income amounted to £17,863 whilst expenditure totalled £20,116. As a result, total funds reduced from £14,446 to £12,193 at 31 December 2025. The charity ended the year with cash balances of £12,193, of which £321 represented restricted funds. Although reserves reduced during the year, the trustees are satisfied that the charity retains sufficient resources to continue its charitable activities and meet its ongoing obligations.

Reserves Policy

The charity's policy is to maintain sufficient unrestricted reserves to meet ongoing operational costs and commitments of the Mosque. The trustees review the level of reserves periodically to ensure that the charity is able to continue its activities and respond to unforeseen circumstances where necessary.

Risk Management

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**Masjid Al-Noor
Trustees' Report (continued)
For The Year Ended 31 December 2025**

Reserves Policy - continued

The trustees regularly consider the major risks to which the charity may be exposed and take appropriate steps to mitigate those risks where possible. The trustees believe that maintaining appropriate financial controls, monitoring cash flows and reviewing operational matters on an ongoing basis assists in reducing exposure to significant risks.

Future Plans

The trustees intend to continue advancing the religion of Islam through the provision of facilities for worship, Islamic education and community activities. The charity also aims to continue improving facilities and services provided to the local community.

Structure, Governance and Management

Governing Document

Masjid Al-Noor is a Charitable Incorporated Organisation (CIO) governed by its Constitution dated 12 August 2019. The charity is registered with the Charity Commission under registered charity number 1184868. The CIO follows the Foundation model constitution whereby the only voting members are the charity trustees.

The trustees are responsible for the overall management and administration of the charity and meet regularly to discuss the activities, operation and financial position of the Mosque. Day to day matters are managed by the trustees and volunteers.

Trustee Selection Methods

The first trustees were appointed on incorporation of the CIO. Under the Constitution, any new trustees are appointed by existing trustees following nomination and approval at a properly convened trustees' meeting.

New trustees are provided with a copy of the Constitution together with relevant information regarding the charity's objectives, activities and responsibilities as trustees.

Reference and Administrative Details

Trustees

Abdul Aziz Dhedhi - Trustee (resigned 05/04/2025)
Abdul Basit Aziz Dhedhi - Chair
Adeel Rehman - Trustee
Jazib Dahar - Trustee

Charity Number

1184868

Independent Examiner

Watergates Ltd Chartered Certified Accountants & Registered Auditors
Watergates
Chartered Certified Accountants & Registered Auditors
109 Coleman Road
Leicester
LE5 4LE

**Masjid Al-Noor
Trustees' Report (continued)
For The Year Ended 31 December 2025**

The trustees' report was approved by the board of trustees and signed on its behalf by:

Abdul Basit Aziz Dhedhi

Trustee

1st June 2026

Masjid Al-Noor
Independent Examiner's Report to the Trustees of Masjid Al-Noor
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Masjid Al-Noor (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I 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:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Watergates Ltd Chartered Certified Accountants & Registered Auditors

1st June 2026
109 Coleman Road
Leicester
LE5 4LE

Masjid Al-Noor
Statement of Financial Activities
For The Year Ended 31 December 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	17,593	270	17,863	20,929
EXPENDITURE ON:					
Charitable activities:	4				
Advancement of religion		(20,116)	-	(20,116)	(24,080)
NET EXPENDITURE		(2,523)	270	(2,253)	(3,151)
NET MOVEMENT IN FUNDS		(2,523)	270	(2,253)	(3,151)
RECONCILIATION OF FUNDS:					
Total funds brought forward		14,395	51	14,446	17,597
TOTAL FUNDS CARRIED FORWARD	9	11,872	321	12,193	14,446

The notes on pages 8 to 10 form part of these financial statements.

Masjid Al-Noor
Comparative Statement of Financial Activities
For The Year Ended 31 December 2025

				2024
	Notes	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	20,884	45	20,929
EXPENDITURE ON:				
Charitable activities:	4			
Advancement of religion		(24,080)	-	(24,080)
NET EXPENDITURE		(3,196)	45	(3,151)
NET MOVEMENT IN FUNDS		(3,196)	45	(3,151)
RECONCILIATION OF FUNDS:				
Total funds brought forward		17,591	6	17,597
TOTAL FUNDS CARRIED FORWARD	9	14,395	51	14,446

The notes on pages 8 to 10 form part of these financial statements.

Masjid Al-Noor
Statement of Financial Position
As At 31 December 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
CURRENT ASSETS					
Cash at bank and in hand		11,872	321	12,193	14,446
		11,872	321	12,193	14,446
NET CURRENT ASSETS (LIABILITIES)		11,872	321	12,193	14,446
TOTAL ASSETS LESS CURRENT LIABILITIES		11,872	321	12,193	14,446
NET ASSETS		11,872	321	12,193	14,446
FUNDS OF THE CHARITY					
Restricted Funds				321	51
Unrestricted Funds				11,872	14,395
TOTAL FUNDS	9			12,193	14,446

On behalf of the board

Abdul Basit Aziz Dhedhi
Trustee
1st June 2026

The notes on pages 8 to 10 form part of these financial statements.

Masjid Al-Noor

Notes to the Financial Statements

For The Year Ended 31 December 2025

1. General Information

Masjid Al-Noor is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1184868. The principal address is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

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.

2.3. Resources Expended

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.

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025		
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Donations and gifts	17,593	270	17,863
	2024		
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Donations and gifts	20,884	45	20,929

Masjid Al-Noor
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

4. Analysis of Expenditure

	2025
	Support costs
	(see note 5)
	£
Advancement of religion	20,116
	<u><u>20,116</u></u>

	2024
	Support costs
	(see note 5)
	£
Advancement of religion	24,080
	<u><u>24,080</u></u>

5. Support Costs

	2025
	Advancement of religion
	£
Employee costs	13,161
Premises expenses	6,755
Governance costs	200
	<u>20,116</u>
	<u><u>20,116</u></u>

	2024
	Advancement of religion
	£
Employee costs	14,135
Premises expenses	9,745
Governance costs	200
	<u>24,080</u>
	<u><u>24,080</u></u>

6. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	200	200
	<u><u>200</u></u>	<u><u>200</u></u>

Masjid Al-Noor
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

7. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	13,161	14,135

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

8. Average Number of Employees

Average number of employees during the year was: 2 (2024: 2)

9. Movement in Funds

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	14,395	17,593	(20,116)	11,872
Restricted funds				
Interest fund	51	-	-	51
Zakat fund	-	270	-	270
Total restricted funds	51	270	-	321
Total funds	14,446	17,863	(20,116)	12,193

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	17,591	20,884	(24,080)	14,395
Restricted funds				
Interest fund	6	45	-	51
Total funds	17,597	20,929	(24,080)	14,446

10. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

11. Related Party Disclosures

There have been no related party transactions in the reporting period that requires disclosure.

Masjid Al-Noor
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025	2024
	Total	Total
	funds	funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	17,863	20,929
	17,863	20,929
	17,863	20,929
EXPENDITURE ON:		
Charitable Activities:		
Advancement of religion		
Wages and salaries	(13,161)	(14,135)
Light and heat	(4,306)	(6,795)
Water rates	(1,249)	(1,100)
Repairs and maintenance	-	(650)
Cleaning and materials	(1,200)	(1,200)
Independent examiner's fees	(200)	(200)
	(20,116)	(24,080)
	(20,116)	(24,080)
NET EXPENDITURE	(2,253)	(3,151)

MASJID AL-NOOR

England & Wales - Charity number 1184868

Accounts

**MASJID AL-NOOR
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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Masjid Al-Noor

Trustees' Report For The Year Ended 31 December 2024

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

Objectives and Activities

Aims and Objectives

The principal objectives and activities of Masjid Al-Noor, as set out in its Constitution, is:

To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam, provision of facilities for Islamic worship and Islamic education in accordance with the teachings of the Quran and Sunnah of the Prophet Muhammad (Peace and Blessings Be Upon Him) and the Sahabah-e-Keraam (Companions).

Public Benefit

The mosque carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, as summarised below, provide benefit both to those who worship at our Mosque and the wider community of Boston.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

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

Prayers: The Mosque is open all day for daily and Friday prayers. During the week we have many people who regularly attend daily and Friday prayers.

Festivals: The Mosque arranges other programmes during the year such as Taraveeh prayers in the month of Ramadhan, Khatmul Quran, Qayam for Lailatul Qadr and Eid-e-Meelad-un-Nabi programme.

Funeral facilities: The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials.

Financial Review

Financial Position

The charity reported a deficit of £3,151 during the year. Income from donations and gifts totalled £20,929 whilst expenditure on charitable activities amounted to £24,080. Consequently, total funds reduced from £17,597 to £14,446 at 31 December 2024. The charity ended the year with cash balances of £14,446, including restricted funds of £51. The trustees remain committed to maintaining adequate reserves and ensuring that resources continue to be applied effectively in support of the charity's objectives.

Reserves Policy

The charity's policy is to maintain sufficient unrestricted reserves to meet ongoing operational costs and commitments of the Mosque. The trustees review the level of reserves periodically to ensure that the charity is able to continue its activities and respond to unforeseen circumstances where necessary.

Risk Management

The trustees regularly consider the major risks to which the charity may be exposed and take appropriate steps to mitigate those risks where possible. The trustees believe that maintaining appropriate financial controls, monitoring cash flows and reviewing operational matters on an ongoing basis assists in reducing exposure to significant risks.

Future Plans

The trustees intend to continue advancing the religion of Islam through the provision of facilities for worship, Islamic education and community activities. The charity also aims to continue improving facilities and services provided to the local community.

**Masjid Al-Noor
Trustees' Report (continued)
For The Year Ended 31 December 2024**

Structure, Governance and Management

Governing Document

Masjid Al-Noor is a Charitable Incorporated Organisation (CIO) governed by its Constitution dated 12 August 2019. The charity is registered with the Charity Commission under registered charity number 1184868. The CIO follows the Foundation model constitution whereby the only voting members are the charity trustees.

The trustees are responsible for the overall management and administration of the charity and meet regularly to discuss the activities, operation and financial position of the Mosque. Day to day matters are managed by the trustees and volunteers.

Trustee Selection Methods

The first trustees were appointed on incorporation of the CIO. Under the Constitution, any new trustees are appointed by existing trustees following nomination and approval at a properly convened trustees' meeting.

New trustees are provided with a copy of the Constitution together with relevant information regarding the charity's objectives, activities and responsibilities as trustees.

Reference and Administrative Details

Trustees

Abdul Aziz Dhedhi - Trustee
Abdul Basit Aziz Dhedhi - Chair
Adeel Rehman - Trustee
Jazib Dahar - Trustee

Charity Number

1184868

Independent Examiner

Watergates Ltd
Watergates
Chartered Certified Accountants & Registered Auditors
109 Coleman Road
Leicester
LE5 4LE

**Masjid Al-Noor
Trustees' Report (continued)
For The Year Ended 31 December 2024**

The trustees' report was approved by the board of trustees and signed on its behalf by:

Abdul Basit Aziz Dhedhi

Trustee

1st June 2026

Masjid Al-Noor
Independent Examiner's Report to the Trustees of Masjid Al-Noor
For The Year Ended 31 December 2024

I report to the trustees on my examination of the accounts of Masjid Al-Noor (the Trust) for the year ended 31 December 2024.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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Independent Examiner's Statement

I have completed my examination. I 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:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Watergates Ltd
1st June 2026
109 Coleman Road
Leicester
LE5 4LE

Masjid Al-Noor
Statement of Financial Activities
For The Year Ended 31 December 2024

				2024	2023
		Unrestricted	Restricted	Total	Total
	Notes	funds	funds	funds	funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	20,884	45	20,929	15,756
EXPENDITURE ON:					
Charitable activities:	4				
Advancement of religion		(24,080)	-	(24,080)	(17,867)
NET EXPENDITURE		(3,196)	45	(3,151)	(2,111)
NET MOVEMENT IN FUNDS		(3,196)	45	(3,151)	(2,111)
RECONCILIATION OF FUNDS:					
Total funds brought forward		17,591	6	17,597	19,708
TOTAL FUNDS CARRIED FORWARD	9	14,395	51	14,446	17,597

The notes on pages 8 to 10 form part of these financial statements.

Masjid Al-Noor
Comparative Statement of Financial Activities
For The Year Ended 31 December 2024

				2023
	Notes	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	15,750	6	15,756
EXPENDITURE ON:				
Charitable activities:	4			
Advancement of religion		(17,867)	-	(17,867)
NET EXPENDITURE		(2,117)	6	(2,111)
NET MOVEMENT IN FUNDS		(2,117)	6	(2,111)
RECONCILIATION OF FUNDS:				
Total funds brought forward		19,708	-	19,708
TOTAL FUNDS CARRIED FORWARD	9	17,591	6	17,597

The notes on pages 8 to 10 form part of these financial statements.

Masjid Al-Noor
Statement of Financial Position
As At 31 December 2024

				2024	2023
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
CURRENT ASSETS					
Cash at bank and in hand		14,395	51	14,446	17,597
		14,395	51	14,446	17,597
NET CURRENT ASSETS (LIABILITIES)		14,395	51	14,446	17,597
TOTAL ASSETS LESS CURRENT LIABILITIES		14,395	51	14,446	17,597
NET ASSETS		14,395	51	14,446	17,597
FUNDS OF THE CHARITY					
Restricted Funds				51	6
Unrestricted Funds				14,395	17,591
TOTAL FUNDS	9			14,446	17,597

On behalf of the board

Abdul Basit Aziz Dhedhi
Trustee
1st June 2026

The notes on pages 8 to 10 form part of these financial statements.

Masjid Al-Noor

Notes to the Financial Statements

For The Year Ended 31 December 2024

1. General Information

Masjid Al-Noor is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1184868. The principal address is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

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.

2.3. Resources Expended

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.

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2024		
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Donations and gifts	20,884	45	20,929
	2023		
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Donations and gifts	15,750	6	15,756

Masjid Al-Noor
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

4. Analysis of Expenditure

	2024
	Support costs
	(see note 5)
	£
Advancement of religion	24,080
	<u><u>24,080</u></u>

	2023
	Support costs
	(see note 5)
	£
Advancement of religion	17,867
	<u><u>17,867</u></u>

5. Support Costs

	2024
	Advancement of religion
	£
Employee costs	14,135
Premises expenses	9,745
Governance costs	200
	<u>24,080</u>
	<u><u>24,080</u></u>

	2023
	Advancement of religion
	£
Employee costs	12,000
Premises expenses	5,667
Governance costs	200
	<u>17,867</u>
	<u><u>17,867</u></u>

6. Independent Examiner's Remuneration

	2024	2023
	£	£
Independent examination of the financial statements	200	200
	<u><u>200</u></u>	<u><u>200</u></u>

Masjid Al-Noor
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

7. Staff Costs

Staff costs were as follows:

	2024	2023
	£	£
Wages and salaries	14,135	12,000

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

8. Average Number of Employees

Average number of employees during the year was: 2 (2023: 2)

9. Movement in Funds

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	17,591	20,884	(24,080)	14,395
Restricted funds				
Interest fund	6	45	-	51
Total funds	17,597	20,929	(24,080)	14,446

	As at 1 January 2023	Income	Expenditure	As at 31 December 2023
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	19,708	15,750	(17,867)	17,591
Restricted funds				
Interest fund	-	6	-	6
Total funds	19,708	15,756	(17,867)	17,597

10. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

11. Related Party Disclosures

There have been no related party transactions in the reporting period that requires disclosure.

Masjid Al-Noor
Detailed Statement of Financial Activities
For The Year Ended 31 December 2024

	2024	2023
	Total	Total
	funds	funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	20,929	15,756
	20,929	15,756
	20,929	15,756
EXPENDITURE ON:		
Charitable Activities:		
Advancement of religion		
Wages and salaries	(14,135)	(12,000)
Light and heat	(6,795)	(3,632)
Water rates	(1,100)	(835)
Repairs and maintenance	(650)	-
Cleaning and materials	(1,200)	(1,200)
Independent examiner's fees	(200)	(200)
	(24,080)	(17,867)
	(24,080)	(17,867)
NET EXPENDITURE	(3,151)	(2,111)

MASJID AL-NOOR

England & Wales - Charity number 1184868

Accounts

**MASJID AL-NOOR
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Masjid Al-Noor Contents

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Statement of Financial Position	6
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The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities	10

Masjid Al-Noor

Trustees' Report For The Year Ended 31 December 2023

The trustees present their report and the financial statements for the year ended 31 December 2023.

Objectives and Activities

Aims and Objectives

The principal objectives and activities of Masjid Al-Noor, as set out in its Constitution, is:

To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam, provision of facilities for Islamic worship and Islamic education in accordance with the teachings of the Quran and Sunnah of the Prophet Muhammad (Peace and Blessings Be Upon Him) and the Sahabah-e-Keraam (Companions).

Public Benefit

The mosque carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, as summarised below, provide benefit both to those who worship at our Mosque and the wider community of Boston.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

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

Prayers: The Mosque is open all day for daily and Friday prayers. During the week we have many people who regularly attend daily and Friday prayers.

Festivals: The Mosque arranges other programmes during the year such as Taraveeh prayers in the month of Ramadhan, Khatmul Quran, Qayam for Lailatul Qadr and Eid-e-Meelad-un-Nabi programme.

Funeral facilities: The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials.

Financial Review

Financial Position

The charity reported a deficit of £2,111 for the year. Total income amounted to £15,756 whilst expenditure totalled £17,867. As a result, total funds decreased from £19,708 to £17,597 at the year end. The charity also held restricted funds of £6 relating to bank interest received. The trustees continue to monitor expenditure carefully and remain confident that available reserves are sufficient to support the ongoing operation of the Mosque and its activities.

Reserves Policy

The charity's policy is to maintain sufficient unrestricted reserves to meet ongoing operational costs and commitments of the Mosque. The trustees review the level of reserves periodically to ensure that the charity is able to continue its activities and respond to unforeseen circumstances where necessary.

Risk Management

The trustees regularly consider the major risks to which the charity may be exposed and take appropriate steps to mitigate those risks where possible. The trustees believe that maintaining appropriate financial controls, monitoring cash flows and reviewing operational matters on an ongoing basis assists in reducing exposure to significant risks.

Future Plans

The trustees intend to continue advancing the religion of Islam through the provision of facilities for worship, Islamic education and community activities. The charity also aims to continue improving facilities and services provided to the local community.

**Masjid Al-Noor
Trustees' Report (continued)
For The Year Ended 31 December 2023**

Structure, Governance and Management

Governing Document

Masjid Al-Noor is a Charitable Incorporated Organisation (CIO) governed by its Constitution dated 12 August 2019. The charity is registered with the Charity Commission under registered charity number 1184868. The CIO follows the Foundation model constitution whereby the only voting members are the charity trustees.

The trustees are responsible for the overall management and administration of the charity and meet regularly to discuss the activities, operation and financial position of the Mosque. Day to day matters are managed by the trustees and volunteers.

Trustee Selection Methods

The first trustees were appointed on incorporation of the CIO. Under the Constitution, any new trustees are appointed by existing trustees following nomination and approval at a properly convened trustees' meeting.

New trustees are provided with a copy of the Constitution together with relevant information regarding the charity's objectives, activities and responsibilities as trustees.

Reference and Administrative Details

Trustees

Abdul Aziz Dhedhi - Trustee
Abdul Basit Aziz Dhedhi - Chair
Adeel Rehman - Trustee
Jazib Dahar - Trustee

Charity Number

1184868

Independent Examiner

Watergates Ltd
Watergates
Chartered Certified Accountants & Registered Auditors
109 Coleman Road
Leicester
LE5 4LE

**Masjid Al-Noor
Trustees' Report (continued)
For The Year Ended 31 December 2023**

The trustees' report was approved by the board of trustees and signed on its behalf by:

Abdul Basit Aziz Dhedhi

Trustee

1st June 2026

Masjid Al-Noor
Independent Examiner's Report to the Trustees of Masjid Al-Noor
For The Year Ended 31 December 2023

I report to the trustees on my examination of the accounts of Masjid Al-Noor (the Trust) for the year ended 31 December 2023.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I 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:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Watergates Ltd
1st June 2026
109 Coleman Road
Leicester
LE5 4LE

Masjid Al-Noor
Statement of Financial Activities
For The Year Ended 31 December 2023

				2023	2022
		Unrestricted funds	Restricted funds	Total funds	Unrestricted funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	15,750	6	15,756	13,797
EXPENDITURE ON:					
Charitable activities:	4				
Advancement of religion		(17,867)	-	(17,867)	(19,638)
NET EXPENDITURE		(2,117)	6	(2,111)	(5,841)
NET MOVEMENT IN FUNDS		(2,117)	6	(2,111)	(5,841)
RECONCILIATION OF FUNDS:					
Total funds brought forward		19,708	-	19,708	25,549
TOTAL FUNDS CARRIED FORWARD	9	17,591	6	17,597	19,708

The notes on pages 7 to 9 form part of these financial statements.

Masjid Al-Noor
Statement of Financial Position
As At 31 December 2023

				2023	2022
		Unrestricted	Restricted	Total	Total
	Notes	funds	funds	funds	funds
		£	£	£	£
CURRENT ASSETS					
Cash at bank and in hand		17,591	6	17,597	19,708
		17,591	6	17,597	19,708
NET CURRENT ASSETS (LIABILITIES)		17,591	6	17,597	19,708
TOTAL ASSETS LESS CURRENT LIABILITIES		17,591	6	17,597	19,708
NET ASSETS		17,591	6	17,597	19,708
FUNDS OF THE CHARITY					
Restricted Funds				6	-
Unrestricted Funds				17,591	19,708
TOTAL FUNDS	9			17,597	19,708

On behalf of the board

Abdul Basit Aziz Dhedhi
Trustee
1st June 2026

The notes on pages 7 to 9 form part of these financial statements.

Masjid Al-Noor

Notes to the Financial Statements

For The Year Ended 31 December 2023

1. General Information

Masjid Al-Noor is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1184868. The principal address is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

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.

2.3. Resources Expended

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.

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2023		
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Donations and gifts	15,750	6	15,756
	2022		
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Donations and gifts	13,797	-	13,797

Masjid Al-Noor
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2023

4. Analysis of Expenditure

	2023
	Support costs
	(see note 5)
	£
Advancement of religion	17,867

	2022
	Support costs
	(see note 5)
	£
Advancement of religion	19,638

5. Support Costs

	2023
	Advancement of religion
	£
Employee costs	12,000
Premises expenses	5,667
Governance costs	200
	17,867

	2022
	Advancement of religion
	£
Employee costs	13,550
Premises expenses	5,248
General administration	640
Governance costs	200
	19,638

6. Independent Examiner's Remuneration

	2023	2022
	£	£
Independent examination of the financial statements	200	200

Masjid Al-Noor
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2023

7. Staff Costs

Staff costs were as follows:

	2023	2022
	£	£
Wages and salaries	12,000	13,550

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

8. Average Number of Employees

Average number of employees during the year was: 2 (2022: 2)

9. Movement in Funds

	As at 1 January 2023	Income	Expenditure	As at 31 December 2023
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	19,708	15,750	(17,867)	17,591
Restricted funds				
Interest fund	-	6	-	6
Total funds	19,708	15,756	(17,867)	17,597

	As at 1 January 2022	Income	Expenditure	As at 31 December 2022
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	25,549	13,797	(19,638)	19,708
Total funds	25,549	13,797	(19,638)	19,708

10. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

11. Related Party Disclosures

There have been no related party transactions in the reporting period that requires disclosure.

Masjid Al-Noor
Detailed Statement of Financial Activities
For The Year Ended 31 December 2023

	2023	2022
	Total	Total
	funds	funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	15,756	13,797
	15,756	13,797
	15,756	13,797
EXPENDITURE ON:		
Charitable Activities:		
Advancement of religion		
Wages and salaries	(12,000)	(13,550)
Light and heat	(3,632)	(3,392)
Water rates	(835)	(656)
Cleaning and materials	(1,200)	(1,200)
Insurance	-	(640)
Independent examiner's fees	(200)	(200)
	(17,867)	(19,638)
	(17,867)	(19,638)
NET EXPENDITURE	(2,111)	(5,841)

MASJID AL-NOOR

England & Wales - Charity number 1184868

Accounts

**MASJID AL-NOOR
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Masjid Al-Noor Contents

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The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities	10

Masjid Al-Noor

Trustees' Report For The Year Ended 31 December 2022

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

Objectives and Activities

Aims and Objectives

The principal objectives and activities of Masjid Al-Noor, as set out in its Constitution, is:

To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam, provision of facilities for Islamic worship and Islamic education in accordance with the teachings of the Quran and Sunnah of the Prophet Muhammad (Peace and Blessings Be Upon Him) and the Sahabah-e-Keraam (Companions).

Public Benefit

The mosque carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, as summarised below, provide benefit both to those who worship at our Mosque and the wider community of Boston.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

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

Prayers: The Mosque is open all day for daily and Friday prayers. During the week we have many people who regularly attend daily and Friday prayers.

Festivals: The Mosque arranges other programmes during the year such as Taraveeh prayers in the month of Ramadhan, Khatmul Quran, Qayam for Lailatul Qadr and Eid-e-Meelad-un-Nabi programme.

Funeral facilities: The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials.

Financial Review

Financial Position

The charity reported a deficit of £5,841 during the year. Income from donations and gifts amounted to £13,797 compared with expenditure of £19,638 incurred in furtherance of the charity's objectives. As a result, unrestricted funds reduced from £25,549 to £19,708 at the year end. Despite the reduction in reserves, the charity remains financially stable with no significant liabilities and sufficient funds available to continue its charitable activities.

Reserves Policy

The charity's policy is to maintain sufficient unrestricted reserves to meet ongoing operational costs and commitments of the Mosque. The trustees review the level of reserves periodically to ensure that the charity is able to continue its activities and respond to unforeseen circumstances where necessary.

Risk Management

The trustees regularly consider the major risks to which the charity may be exposed and take appropriate steps to mitigate those risks where possible. The trustees believe that maintaining appropriate financial controls, monitoring cash flows and reviewing operational matters on an ongoing basis assists in reducing exposure to significant risks.

Future Plans

The trustees intend to continue advancing the religion of Islam through the provision of facilities for worship, Islamic education and community activities. The charity also aims to continue improving facilities and services provided to the local community.

**Masjid Al-Noor
Trustees' Report (continued)
For The Year Ended 31 December 2022**

Structure, Governance and Management

Governing Document

Masjid Al-Noor is a Charitable Incorporated Organisation (CIO) governed by its Constitution dated 12 August 2019. The charity is registered with the Charity Commission under registered charity number 1184868. The CIO follows the Foundation model constitution whereby the only voting members are the charity trustees.

The trustees are responsible for the overall management and administration of the charity and meet regularly to discuss the activities, operation and financial position of the Mosque. Day to day matters are managed by the trustees and volunteers.

Trustee Selection Methods

The first trustees were appointed on incorporation of the CIO. Under the Constitution, any new trustees are appointed by existing trustees following nomination and approval at a properly convened trustees' meeting.

New trustees are provided with a copy of the Constitution together with relevant information regarding the charity's objectives, activities and responsibilities as trustees.

Reference and Administrative Details

Trustees

Abdul Aziz Dhedhi - Trustee
Abdul Basit Aziz Dhedhi - Chair
Adeel Rehman - Trustee
Jazib Dahar - Trustee

Charity Number

1184868

Independent Examiner

Watergates Ltd
Watergates
Chartered Certified Accountants & Registered Auditors
109 Coleman Road
Leicester
LE5 4LE

**Masjid Al-Noor
Trustees' Report (continued)
For The Year Ended 31 December 2022**

The trustees' report was approved by the board of trustees and signed on its behalf by:

Abdul Basit Aziz Dhedhi

Trustee

1st June 2026

Masjid Al-Noor
Independent Examiner's Report to the Trustees of Masjid Al-Noor
For The Year Ended 31 December 2022

I report to the trustees on my examination of the accounts of Masjid Al-Noor (the Trust) for the year ended 31 December 2022.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I 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:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Watergates Ltd
1st June 2026
109 Coleman Road
Leicester
LE5 4LE

Masjid Al-Noor
Statement of Financial Activities
For The Year Ended 31 December 2022

		2022	2021
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	13,797	18,185
EXPENDITURE ON:			
Raising funds	4	-	(1)
Charitable activities:	4		
Advancement of religion		(19,638)	(18,413)
		(19,638)	(18,414)
NET EXPENDITURE		(5,841)	(229)
NET MOVEMENT IN FUNDS		(5,841)	(229)
RECONCILIATION OF FUNDS:			
Total funds brought forward		25,549	25,778
TOTAL FUNDS CARRIED FORWARD	10	19,708	25,549

The notes on pages 7 to 9 form part of these financial statements.

Masjid Al-Noor
Statement of Financial Position
As At 31 December 2022

	Notes	2022 Unrestricted funds £	2021 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		19,708	25,550
		19,708	25,550
Creditors: Amounts Falling Due Within One Year	9	-	(1)
NET CURRENT ASSETS (LIABILITIES)		19,708	25,549
TOTAL ASSETS LESS CURRENT LIABILITIES		19,708	25,549
NET ASSETS		19,708	25,549
FUNDS OF THE CHARITY			
Unrestricted Funds		19,708	25,549
TOTAL FUNDS	10	19,708	25,549
On behalf of the board			

Abdul Basit Aziz Dhedhi
Trustee
1st June 2026

The notes on pages 7 to 9 form part of these financial statements.

Masjid Al-Noor
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2022

5. Support Costs

	2022
	Advancement of religion
	£
Employee costs	13,550
Premises expenses	5,248
General administration	640
Governance costs	200
	<u>19,638</u>

	2021	
	Raising funds	Advancement of religion
	£	£
Employee costs	-	13,500
Premises expenses	-	4,713
General administration	1	-
Governance costs	-	200
	<u>1</u>	<u>18,413</u>
		<u>18,414</u>

6. Independent Examiner's Remuneration

	2022	2021
	£	£
Independent examination of the financial statements	<u>200</u>	<u>200</u>

7. Staff Costs

Staff costs were as follows:

	2022	2021
	£	£
Wages and salaries	<u>13,550</u>	<u>13,500</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

8. Average Number of Employees

Average number of employees during the year was: 2 (2021: 2)

9. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Trade creditors	<u>-</u>	<u>1</u>

Masjid Al-Noor
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2022

10. Movement in Funds

	As at 1 January 2022	Income	Expenditure	As at 31 December 2022
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	25,549	13,797	(19,638)	19,708
Total funds	<u>25,549</u>	<u>13,797</u>	<u>(19,638)</u>	<u>19,708</u>
	As at 1 January 2021	Income	Expenditure	As at 31 December 2021
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	25,778	18,185	(18,414)	25,549
Total funds	<u>25,778</u>	<u>18,185</u>	<u>(18,414)</u>	<u>25,549</u>

11. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

12. Related Party Disclosures

There have been no related party transactions in the reporting period that requires disclosure.

Masjid Al-Noor
Detailed Statement of Financial Activities
For The Year Ended 31 December 2022

	2022	2021
	Total	Total
	funds	funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	13,797	18,185
	<u>13,797</u>	<u>18,185</u>
	13,797	18,185
EXPENDITURE ON:		
Raising funds		
Sundry expenses	-	(1)
	<u>-</u>	<u>(1)</u>
Charitable Activities:		
Advancement of religion		
Wages and salaries	(13,550)	(13,500)
Light and heat	(3,392)	(1,499)
Water rates	(656)	(762)
Repairs and maintenance	-	(634)
Cleaning and materials	(1,200)	(1,200)
Premises insurance	-	(618)
Insurance	(640)	-
Independent examiner's fees	(200)	(200)
	<u>(19,638)</u>	<u>(18,413)</u>
	(19,638)	(18,414)
NET EXPENDITURE	<u>(5,841)</u>	<u>(229)</u>

MASJID AL-NOOR

England & Wales - Charity number 1184868

Accounts

REGISTERED CHARITY NUMBER: 1184868

MASJID AL-NOOR CIO
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE PERIOD
12TH AUGUST 2019 TO 31ST DECEMBER 2020

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

MASJID AL-NOOR CIO
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FOR THE PERIOD 12TH AUGUST 2019 TO 31ST DECEMBER 2020

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MASJID AL-NOOR CIO
TRUSTEES' REPORT
FOR THE PERIOD 12TH AUGUST 2019 TO 31ST DECEMBER 2020

The trustees present their report with the financial statements of the charity as a charitable incorporated organisation (CIO) for the period 12th August 2019 to 31st December 2020. 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

The principal objectives and activities of Masjid Al-Noor, as set out in its Constitution, is:

To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam, provision of facilities for Islamic worship and Islamic education in accordance with the teachings of the Quran and Sunnah of the Prophet Muhammad (Peace and Blessings Be Upon Him) and the Sahabah-e-Keraam (Companions).

Public benefit

The mosque carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, as summarised below, provide benefit both to those who worship at our Mosque and the wider community of Boston.

ACHIEVEMENT AND PERFORMANCE

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

Prayers: The Mosque is open all day for daily and Friday prayers. During the week we have over 15 people who regularly attend daily prayers and over 60 who regularly attend Friday prayers.

Festivals: The Mosque arranges other programmes during the year such as Taraveeh prayers in the month of Ramadhan, Khatmul Quran, Qayam for Lailatul Qadr and Eid-e-Meelad-un-Nabi programme.

Funeral facilities: The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials.

Zakat: It is a part of our faith that all who are able should offer Zakat. Zakat is collected in proportion to a person's means, in accordance with the teaching of Islam, and is giving of money for a number of specific purposes, including to help others, and to further the teachings of Islam. A Muslim need not give Zakat through the Mosque but we do provide the opportunity for those attending the Mosque to give Zakat and we arrange its distribution for approved purposes.

The Zakat money is used by the trust to sponsor needy students with their educational expenses, support families requiring maintenance and support other charitable organisations in natural disasters, eye and other health issues etc. None of the Zakat money is used to fund the Mosque. The Mosque makes no charge for the collection and distribution of Zakat.

FINANCIAL REVIEW

The result for Masjid Al-Noor shows Net Surplus of £25,778 during the year. This is primarily as a result of transfer of funds held for Masjid Al-Noor in the sum of £17,833 from non registered Masjid Al Noor organisation.

FUTURE PLANS

The charity plans to continue providing various activities in future in support of its objectives as detailed above.

MASJID AL-NOOR CIO
TRUSTEES' REPORT
FOR THE PERIOD 12TH AUGUST 2019 TO 31ST DECEMBER 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Masjid Al-Noor CIO was established on 12 August 2019, becoming operational from the same date with funds transferred from the previous unregistered charity with effect from that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1184868

Principal address

28 Trinity Street
Boston
PE21 8RJ

Trustees

Dr A A Dhedhi (appointed 12/8/2019)
Dr A B A Dhedhi (appointed 12/8/2019)
Mr A Rehman (appointed 12/8/2019)
Mr J A Dahar (appointed 12/8/2019)

Independent Examiner

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

Approved by order of the board of trustees on 28th October 2021 and signed on its behalf by:

Dr A A Dhedhi - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MASJID AL-NOOR CIO**

Independent examiner's report to the trustees of Masjid Al-Noor CIO

I report to the charity trustees on my examination of the accounts of Masjid Al-Noor CIO (the Trust) for the period 12th August 2019 to 31st December 2020.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I 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:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Nazir Malida FCCA
Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

28th October 2021

MASJID AL-NOOR CIO
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 12TH AUGUST 2019 TO 31ST DECEMBER 2020

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		56,438
 EXPENDITURE ON		
Charitable activities		
Mosque running costs		30,660
 NET INCOME		 25,778
 TOTAL FUNDS CARRIED FORWARD		 25,778

The notes on page 0 form part of these financial statements

MASJID AL-NOOR CIO
STATEMENT OF FINANCIAL POSITION
31ST DECEMBER 2020

	Notes	Unrestricted fund £
CURRENT ASSETS		
Cash at bank and in hand		25,778
NET CURRENT ASSETS		25,778
TOTAL ASSETS LESS CURRENT LIABILITIES		25,778
NET ASSETS		25,778
FUNDS	3	
Unrestricted funds		25,778
TOTAL FUNDS		25,778

The financial statements were approved by the Board of Trustees and authorised for issue on 28th October 2021 and were signed on its behalf by:

Dr A A Dhedhi - Trustee

The notes on page 0 form part of these financial statements

MASJID AL-NOOR CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 12TH AUGUST 2019 TO 31ST DECEMBER 2020**

1. ACCOUNTING POLICIES

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.

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.

TAXATION

The charity is exempt from 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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31st December 2020.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the period ended 31st December 2020.

MASJID AL-NOOR CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 12TH AUGUST 2019 TO 31ST DECEMBER 2020

3. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.12.20 £
Unrestricted funds		
General fund	25,778	25,778
TOTAL FUNDS	<u>25,778</u>	<u>25,778</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,438	(30,660)	25,778
TOTAL FUNDS	<u>56,438</u>	<u>(30,660)</u>	<u>25,778</u>

4. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31st December 2020.

MASJID AL-NOOR CIO
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 12TH AUGUST 2019 TO 31ST DECEMBER 2020

	£
INCOME AND ENDOWMENTS	
Donations and legacies	
Donations	56,438
Total incoming resources	56,438
 EXPENDITURE	
Charitable activities	
Wages	18,825
Rates and water	1,610
Insurance	686
Light and heat	2,193
Accountancy fees	510
Repairs and maintenance	1,595
Legal and consultancy fees	3,075
Cleaning and materials	2,166
	30,660
Total resources expended	30,660
Net income	25,778

This page does not form part of the statutory financial statements