

# AT-TAWHEED FOUNDATION

England & Wales · Charity number 1184908

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2019-08-15

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

## Contact

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**Address** Markaz at Tawheed  
Rectory Road  
Stoke-on-Trent  
ST1 4PW

**Phone** 07917772765

**Email** [at.tawheed.foundation@gmail.com](mailto:at.tawheed.foundation@gmail.com)

**Website** <http://attawheedfoundation.co.uk>

## Activities

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**Objects:** TO ADVANCE THE ISLAMIC RELIGION IN ACCORDANCE WITH THE AHL-UL-HADITH CREED AND METHODOLOGY FOR THE BENEFIT OF PUBLIC IN PARTICULAR BUT WITHOUT LIMITATION, THROUGH THE HOLDING OF PRAYER MEETINGS, LECTURES, PRODUCING AND/OR DISTRIBUTING LITERATURE ON ISLAMIC FAITH TO ENLIGHTEN OTHERS ABOUT ISLAMIC RELIGION.

**Activities:** Religious Services Mosques General charitable

## Classification

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

## Geography

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- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£472,793	£272,708	-	-
2024-03-31	£299,252	£192,871	-	-
2023-03-31	£280,064	£140,202	-	-
2022-03-31	£283,053	£135,918	-	-
2021-03-31	£740,984	£41,471	£699,513	11

## Trustees

Name	Role	Appointed
Farhan Abbas Malik		2021-02-28
Javaid Iqbal		2025-11-07
Kafeel Ahmed		2024-07-25
Mohammed Nazakit		2026-01-30
Mohammed Whaed Hussain		2023-07-09

**AT-TAWHEED FOUNDATION**

England & Wales - Charity number 1184908

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# Accounts

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Charity registration number: 1184908

# At-Tawheed Foundation

Annual Report and Financial Statements  
for the Year Ended 31 March 2025

## **At-Tawheed Foundation**

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## At-Tawheed Foundation

### Reference and Administrative Details

<b>Trustees</b>	Mohammed Nazakit Dr Mohammed Fazlulla Haris (retired on 30/06/2025) Farhan Abbas Malik Chaudhry Kaleemullah (resigned on 05/07/2025) Mohammed Whaed Hussain Kafeel Ahmed (appointed on 25/07/2024) Javaid Iqbal (appointed on 07/11/2025)
<b>Principal Office</b>	Markaz At-Tawheed Rectory Road Shelton Stoke-on-Trent ST1 4PW
<b>Charity Registration Number</b>	1184908
<b>Bankers</b>	NatWest 1 Upper Market Square Hanley Stoke-on-Trent ST1 1NS
<b>Independent Examiner</b>	Gordon Levy BA, FCA Chartered Accountant Gordon Levy Limited Suite 5, 4th Floor 3 Universal Square Devonshire Street North Manchester M12 6JH

## **At-Tawheed Foundation**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

#### **Objectives and activities**

##### **Objects and aims**

The CIO constitution defines the charity's objects as to advance the Islamic religion in accordance with the Ahl-ul-Hadith creed and methodology for the benefit of the public in particular but without limitation, through the holding of prayer meetings, lectures, producing and/or distributing literature on Islamic faith to enlighten others about Islamic religion.

The objectives for the year were to continue to raise funds to maintain and improve existing facilities. Funds are raised by voluntary collections in the mosques. There are no specific fundraising targets, the charity relies on the willingness of individuals to contribute what they can afford to donate.

##### **Summary of the main activities**

- a) Provide services of mosques to promote the Islamic faith to all age groups.
- b) Provide supplementary school (Madrasah) classes to teach the children the Quran and Islamic Studies.
- c) Arrange regular talks and lectures.
- d) Facilitate youth empowerment workshops.
- e) Arrange special talks for women.
- f) Facilitate the congregants in fulfilling their religious obligation to deliver zakat and zakatul-fitr to the poor through charity partners, One Ummah and Hope Welfare Trust.

The charity runs the following three mosques within Stoke on Trent:

1. Markaz At-Tawheed, Rectory Road, Shelton
2. Markaz As-Sunnah, Ladywell Road, Tunstall
3. Markaz Al-Huda, Furnace Road, Normacot

##### **Public benefit**

The trustees have considered this, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded that:

- the aims of the charity continue to be charitable;
- the work done by the charity gives identifiable benefits to the charitable sector and both directly and indirectly to individuals in need;
- the benefits are for the public; not unreasonably restricted in anyway;
- there is no detriment or harm arising from the aims or activities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

##### **Achievements and performance**

During this year the charity continued to improve its activities, finance as well as facilities as listed below:

- a) The number of people attending all three mosques has increased.
- b) Markaz Al-Huda building renovation project phase 2 has been completed.
- c) Markaz At-Tawheed, first floor modernisation works completing soon.
- d) Madrasah classes enrolment increased significantly to over 250 children.

##### **Financial review**

During the year, the charity raised £473k (2024: £299k) and after spending £273k (2024: £193k), the charity's carry forward reserves were £1,293k (2024: £1,093k). The details are shown in the annexed financial statements.

## **At-Tawheed Foundation**

### **Trustees' Report**

#### ***Policy on reserves***

The charity reserves funds to cover 12 months expenditure which will ensure that the charity can continue its activities for that length of time even if there is a sudden and significant drop in funding.

#### ***Plans for future periods***

The charity envisages conducting the following tasks as part of its plans for the future.

**Promotion of faith:** Propagation of Muslim faith to the younger generation by introducing a range of activities that attract and inspire them more than the traditional services offered.

#### ***Structure, governance and management***

##### ***Nature of governing document***

The charity is a charitable incorporated Organisation (CIO), governed by CIO constitution and registered with the Charity Commission on 15 August 2019.

##### ***Organisational structure***

Trustees are responsible for setting strategies, and policies for ensuring these are implemented.

##### ***Appointment of trustees***

Every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.


##### ***Reference and administrative details***

Reference and administrative details are provided on page 1.

##### ***Major risks and management of those risks***

The charity's trustees have considered the major risks to which the charity is exposed and have reviewed potential risks. No major risks have been identified.

The annual report was approved by the trustees of the charity on 12/01/2026 and signed on its behalf by:

  
.....  
Mohammed Nazakit  
Trustee

## **At-Tawheed Foundation**

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the 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 incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## At-Tawheed Foundation

### Independent Examiner's Report to the trustees of At-Tawheed Foundation

I report to the trustees on my examination of the accounts of At-Tawheed Foundation ('the charity') for the year ended 31 March 2025, which are set out on pages 6 to 14.

#### Responsibilities and basis of report

As the charity's trustees, 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 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 Act.

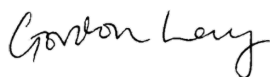
#### Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

1. accounting records were not kept in accordance with section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.



.....  
Gordon Levy BA, FCA  
Chartered Accountant  
Gordon Levy Limited  
Suite 5, 4th Floor  
3 Universal Square  
Devonshire Street North  
Manchester  
M12 6JH

Date: 15/01/2026 .....

## At-Tawheed Foundation

### Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Restricted Funds £	Unrestricted Funds £	Total 2025 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	36,665	366,655	403,320
Other income	3	-	69,473	69,473
Total income		36,665	436,128	472,793
<b>Expenditure on:</b>				
Charitable activities	4, 6	(51,583)	(221,125)	(272,708)
Total expenditure		(51,583)	(221,125)	(272,708)
Net income/(expenditure)		(14,918)	215,003	200,085
Net movement in funds		(14,918)	215,003	200,085
<b>Reconciliation of funds</b>				
Total funds brought forward		14,918	1,077,973	1,092,891
Total funds carried forward	16	-	1,292,976	1,292,976

	Note	Restricted Funds £	Unrestricted Funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	15,161	215,812	230,973
Other income	3	-	68,279	68,279
Total income		15,161	284,091	299,252
<b>Expenditure on:</b>				
Charitable activities	4, 6	(243)	(192,628)	(192,871)
Total expenditure		(243)	(192,628)	(192,871)
Net income		14,918	91,463	106,381
Net movement in funds		14,918	91,463	106,381
<b>Reconciliation of funds</b>				
Total funds brought forward		-	986,510	986,510
Total funds carried forward	16	14,918	1,077,973	1,092,891


All of the charity's activities derive from continuing operations during the above two periods.

## At-Tawheed Foundation

### (Registration number: 1184908) Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	12	1,014,855	896,652
<b>Current assets</b>			
Debtors	13	25,715	18,279
Cash at bank and in hand	14	259,704	180,816
		<u>285,419</u>	<u>199,095</u>
<b>Creditors: Amounts falling due within one year</b>	15	<u>(7,298)</u>	<u>(2,856)</u>
<b>Net current assets</b>		<u>278,121</u>	<u>196,239</u>
<b>Net assets</b>		<u>1,292,976</u>	<u>1,092,891</u>
<b>Funds of the charity:</b>			
Restricted funds		-	14,918
Unrestricted funds		<u>1,292,976</u>	<u>1,077,973</u>
<b>Total funds</b>	16	<u>1,292,976</u>	<u>1,092,891</u>

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 12/01/2026 and signed on their behalf by:

  
.....  
Mohammed Nazakit  
Trustee

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 1 Accounting policies

##### **Statement of compliance**

The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (the Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

At-Tawheed Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### **Donations and legacies**

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### **Grants payable**

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the Statement of Financial Activities once the recipient of the grant has provided the specific service or output. Grants payable without performance conditions are recognised in the accounts when a commitment has been made and communicated to the recipient, and there are no conditions to be met relating to the grant which remain in the control of the charity.

##### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

##### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### **Tangible fixed assets**

Individual fixed assets costing more than £300.00 are recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Freehold Land - No depreciation  
Buildings - 50 years (straight line)  
Office Equipment - 3 years (straight line)

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of the charity's activities. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

#### **Fund structure**

Unrestricted income funds include designated property and renovation funds, and general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds include charitable relief fund. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised for particular purposes.

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2025

2 Income from donations and legacies	Restricted funds	Unrestricted funds	Total 2025	Total 2024
	£	£	£	£
Donations and legacies;				
Donations	36,665	340,226	376,981	208,703
Grants	-	-	-	5,000
Gift aid reclaimed	-	26,429	26,429	17,270
	15,161	366,655	403,320	230,973

### 3 Other income

	Unrestricted funds	Total 2025	Total 2024
	£	£	£
Fees and supplies	69,473	69,473	68,279
	69,473	69,473	68,279

### 4 Expenditure on charitable activities

	Activity undertaken directly	Activity support costs	Total 2025	Total 2024
	£	£	£	£
Staff costs	104,536		104,536	90,462
Facilities	33,083		33,083	29,758
Utilities	21,680		21,680	17,150
Insurance	2,459		2,459	2,210
Travel	924		924	1,090
Office expenses	17,456		17,456	24,121
Consultancy	25,285		25,285	27,380
Grants	66,685		66,685	-
Governance		600	600	700
	272,108	600	272,708	192,871

### 5 Analysis of governance and support costs

#### Governance costs

	Unrestricted Funds	Total 2025	Total 2024
	£	£	£
Independent examiner fees			
Examination of the financial statements	600	600	600
Other governance costs	-	-	100
	600	600	700

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 6 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	17,027	14,322

#### 7 Grants Payable

	Grants to Institutions			
	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £	
Zakatul-Fitr	-	9,091	9,091	-
Qurbani	-	1,170	1,170	-
Dawah	-	3,958	3,958	-
Iftar feast	-	154	154	-
Zakat - Relief	51,062	1,250	52,312	-
	51,062	15,623	66,685	-

No grants were paid to individuals.

Recipients of institutional grants were as follows:

	2025 £	2024 £
One Ummah	56,573	-
Hope Welfare Trust	6,000	-
IERA	3,958	-
Keele University Islamic Society	154	-
	66,685	-

#### 8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

#### 9 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	103,951	90,462
Social security costs	585	-
	104,536	90,462

Average number of employees during the year: 10

No employee received emoluments of more than £60,000 during the year

#### 10 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	600	600

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 11 Taxation

The charity is a registered charity and is therefore exempt from taxation

#### 12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2024	940,061	363	940,424
Additions	135,230	-	-
At 31 March 2025	1,075,291	-	1,075,654
<b>Depreciation</b>			
At 1 April 2024	43,530	242	43,772
Charge for the year	16,906	121	17,027
At 31 March 2025	60,436	363	60,799
<b>Net book value</b>			
At 31 March 2025	1014,855	-	1014,855
At 31 March 2024	896,531	121	896,652

#### 13 Debtors

	2025 £		2024 £
Gift Aid		24,019	16,668
Other debtors		-	-
Prepayments		1,696	1,611
		25,715	18,279

#### 14 Cash and cash equivalents

	2025 £		2024 £
Cash on hand	31,746		24,244
Cash at bank	227,958		156,572
	259,704		180,816

#### 15 Creditors: amounts falling due within one year

	2025 £		2024 £
Trade creditors	4,125		2,256
Other taxation and social security	2,573		-
Accruals	600		600
	7,298		2,856

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 16 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfer s £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>					
General funds	126,773	240,724	(201,416)	-	166,081
<b>Designated funds</b>					
Renovation fund	54,669	195,404	(2,803)	(135,230)	112,040
Property fund	896,531	-	(16,906)	135,230	1,014,855
	<u>1,077,973</u>	<u>436,128</u>	<u>(221,125)</u>	<u>-</u>	<u>1,292,976</u>
<b>Restricted funds</b>					
Relief fund	14,918	36,665	(51,583)	-	-
<b>Total funds</b>	<u>1,092,891</u>	<u>472,793</u>	<u>(272,708)</u>	<u>-</u>	<u>1,292,976</u>
	<b>Balance at 1 April 2023 £</b>	<b>Incoming Resources £</b>	<b>Resources Expended £</b>	<b>Transfers £</b>	<b>Balance at 31 March 2024 £</b>
<b>Unrestricted funds</b>					
General funds	131,052	175,387	(177,666)	(2,000)	126,773
<b>Designated funds</b>					
Renovation fund	38,269	108,704	(761)	(91,543)	54,669
Property fund	817,189	-	(14,201)	93,543	896,531
	<u>986,510</u>	<u>284,091</u>	<u>(192,628)</u>	<u>-</u>	<u>1,077,973</u>
<b>Restricted funds</b>					
Relief fund	-	15,161	(243)	-	14,918
<b>Total funds</b>	<u>986,510</u>	<u>299,252</u>	<u>(192,871)</u>	<u>-</u>	<u>1,092,891</u>

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 17 Analysis of net assets between funds

	<b>Restricted Funds</b>	<b>Unrestricted fund s</b>	<b>Total funds 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	-	1,014,855	1,014,855
Current assets	-	285,419	285,419
Current liabilities	-	(7,298)	(7,298)
	-	1,292,976	1,292,976
	<b>Restricted Funds</b>	<b>Unrestricted funds</b>	<b>Total funds 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	-	896,652	896,652
Current assets	14,918	184,177	199,095
Current liabilities	-	(2,856)	(2,856)
	14,918	1,077,973	1,092,891

#### 18 Related party transactions

There are no related party transactions to disclose.

**AT-TAWHEED FOUNDATION**

England & Wales - Charity number 1184908

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# Accounts

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Charity registration number: 1184908

# At-Tawheed Foundation

Annual Report and Financial Statements

for the Year Ended 31 March 2024

## **At-Tawheed Foundation**

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## At-Tawheed Foundation

### Reference and Administrative Details

<b>Trustees</b>	Mohammed Nazakit Dr Mohammed Fazlulla Haris Farhan Abbas Malik Chaudhry Kaleemullah Mohammed Whaed Hussain Kafeel Ahmed (appointed on 25/07/2024)
<b>Principal Office</b>	Markaz At-Tawheed Rectory Road Shelton Stoke-on-Trent ST1 4PW
<b>Charity Registration Number</b>	1184908
<b>Bankers</b>	NatWest 1 Upper Market Square Hanley Stoke-on-Trent ST1 1NS
<b>Independent Examiner</b>	Gordon Levy BA, FCA Chartered Accountant Gordon Levy Limited Suite 5, 4th Floor 3 Universal Square Devonshire Street North Manchester M12 6JH

## **At-Tawheed Foundation**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

#### **Objectives and activities**

##### ***Objects and aims***

The CIO constitution defines the charity's objects are to advance the Islamic religion in accordance with the Ahl-ul-Hadith creed and methodology for the benefit of public in particular but without limitation, through the holding of prayer meetings, lectures, producing and/or distributing literature on Islamic faith to enlighten others about Islamic religion.

The objectives for the year were to continue to raise funds to maintain and improve existing facilities. Funds are raised by voluntary collections in the mosques. There are no specific fundraising targets set, the charity relies on the willingness of individuals to contribute what they can afford to donate.

##### ***Summary of the main activities***

- a) Provide services of mosques to promote Islamic faith to all age groups.
- b) Provide supplementary school (Madrasah) classes to teach the children the Quran and Islamic Studies.
- c) Arrange regular talks and lectures.
- d) Facilitate youth empowerment workshops.
- e) Arrange special talks for women.
- f) Each centre is financially independent; there is no transfer of funds between the centres.

The charity runs the following three mosques within Stoke on Trent:

1. Markaz At-Tawheed, Rectory Road, Shelton
2. Markaz As-Sunnah, Ladywell Road, Tunstall
3. Markaz Al-Huda, Furnace Road, Normacot

##### ***Public benefit***

The trustees have considered this, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded that:

- the aims of the charity continue to be charitable;
- the work done by the charity gives identifiable benefits to the charitable sector and both directly and indirectly to individuals in need;
- the benefits are for the public; not unreasonably restricted in anyway;
- there is no detriment or harm arising from the aims or activities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Achievements and performance**

During this year the charity continued to improve its activities, finance as well as facilities as listed below:

- a) The number of people attending all three mosques has increased.
- b) Markaz Al-Huda building renovation project phase 2 fundraising is ongoing.
- c) Markaz At-Tawheed, building major repair and maintenance works planned for upstairs.
- d) Markaz As-Sunnah, first floor renovation has been completed.
- e) Madrasah classes enrolment increased significantly to over 200 children.

##### **Financial review**

During the year, the charity raised £299k (2023: £280k) and after spending £193k (2023: £140k), the charity's carry forward reserves were £1,093k (2023: £987k). The details are shown in the annexed financial statements

## At-Tawheed Foundation

### Trustees' Report

#### ***Policy on reserves***

The charity reserves funds to cover 12 months expenditure which will ensure that the charity can continue its activities for that length of time even if there is a sudden and significant drop in funding.

#### ***Plans for future periods***

The charity envisages conducting the following tasks as part of its plans for the future.

**Promotion of faith:** Propagation of Muslim faith to the younger generation by introducing a range of activities that attract and inspire them more than the traditional services offered.

#### ***Structure, governance and management***

##### ***Nature of governing document***

The charity is a charitable incorporated Organisation (CIO), governed by CIO constitution and registered with the Charity Commission on 15 August 2019.

##### ***Organisational structure***

Trustees are responsible for setting strategies, and policies for ensuring these are implemented.

##### ***Appointment of trustees***

Every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

##### ***Reference and administrative details***

Reference and administrative details are provided on page 1.

##### ***Major risks and management of those risks***

The charity's trustees have considered the major risks to which the charity is exposed and have reviewed potential risks. No major risks have been identified.

The annual report was approved by the trustees of the charity on 31/12/2024 and signed on its behalf by:

*N Mohammed*

.....  
Mohammed Nazakit  
Chair

## **At-Tawheed Foundation**

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the 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 incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## At-Tawheed Foundation

### Independent Examiner's Report to the trustees of At-Tawheed Foundation

I report to the trustees on my examination of the accounts of At-Tawheed Foundation ('the charity') for the year ended 31 March 2024, which are set out on pages 6 to 13.

#### Responsibilities and basis of report

As the charity's trustees, 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 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 Act.

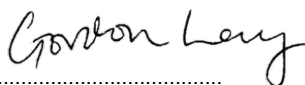
#### Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

1. accounting records were not kept in accordance with section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.



.....  
Gordon Levy BA, FCA  
Chartered Accountant  
Gordon Levy Limited  
Suite 5, 4th Floor  
3 Universal Square  
Devonshire Street North  
Manchester  
M12 6JH

Date: 31/12/2024.....

## At-Tawheed Foundation

### Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Restricted Funds £	Unrestricted Funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	15,161	215,812	230,973
Other income	3	-	68,279	68,279
Total income		15,161	284,091	299,252
<b>Expenditure on:</b>				
Charitable activities	4, 6	(243)	(192,628)	(192,871)
Total expenditure		(243)	(192,628)	(192,871)
Net income		14,918	91,463	106,381
Net movement in funds		14,918	91,463	106,381
<b>Reconciliation of funds</b>				
Total funds brought forward		-	986,510	986,510
Total funds carried forward	15	14,918	1,077,973	1,092,891

	Note	Unrestricted Funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies		228,306	228,306
Other income		51,758	51,758
Total income		280,064	280,064
<b>Expenditure on:</b>			
Charitable activities		(140,202)	(140,202)
Total expenditure		(140,202)	(140,202)
Net income		139,862	139,862
Net movement in funds		139,862	139,862
<b>Reconciliation of funds</b>			
Total funds brought forward		846,648	846,648
Total funds carried forward	15	986,510	986,510

All of the charity's activities derive from continuing operations during the above two periods.

## At-Tawheed Foundation

### (Registration number: 1184908) Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	11	896,652	817,431
<b>Current assets</b>			
Debtors	12	18,279	54,362
Cash at bank and in hand	13	180,816	116,201
		<u>199,095</u>	<u>170,563</u>
<b>Creditors: Amounts falling due within one year</b>	14	<u>(2,856)</u>	<u>(1,484)</u>
<b>Net current assets</b>		<u>196,239</u>	<u>169,079</u>
<b>Net assets</b>		<u>1,092,891</u>	<u>846,648</u>
<b>Funds of the charity:</b>			
Restricted funds		14,918	-
Unrestricted funds		<u>1,077,973</u>	<u>986,510</u>
<b>Total funds</b>	15	<u>1,092,891</u>	<u>986,510</u>

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 31/12/2024 and signed on their behalf by:

*N Mohammed*  
.....  
Mohammed Nazakit  
Chair

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 1 Accounting policies

##### **Statement of compliance**

The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (the Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

At-Tawheed Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### **Donations and legacies**

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

##### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### **Tangible fixed assets**

Individual fixed assets costing more than £300.00 are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Freehold Land - No depreciation  
Buildings - 50 years (straight line)  
Office Equipment - 3 years (straight line)

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of the charity's activities. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

#### **Fund structure**

Unrestricted income funds include designated property and renovation funds, and general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds include charitable relief fund. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised for particular purposes.

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2024

<b>2 Income from donations and legacies</b>	<b>Restricted funds</b>	<b>Unrestricted funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
Donations and legacies;				
Donations	15,161	193,542	208,703	209,516
Grants	-	5,000	5,000	-
Gift aid reclaimed	-	17,270	17,270	18,790
	<u>15,161</u>	<u>215,812</u>	<u>230,973</u>	<u>228,306</u>

<b>3 Other income</b>	<b>Unrestricted funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£
Fees and supplies	68,279	68,279	51,758
	<u>68,279</u>	<u>68,279</u>	<u>51,758</u>

<b>4 Expenditure on charitable activities</b>	<b>Activity undertaken directly</b>	<b>Activity support costs</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
Staff costs	90,462		90,462	75,992
Facilities	29,758		29,758	24,750
Utilities	17,150		17,150	12,704
Insurance	2,210		2,210	1,830
Travel	1,090		1,090	1,333
Office expenses	24,121		24,121	2,380
Consultancy	27,380		27,380	20,613
Governance		700	700	600
	<u>192,171</u>	<u>700</u>	<u>192,871</u>	<u>140,202</u>

### 5 Analysis of governance and support costs

#### Governance costs

	<b>Unrestricted funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£
Independent examiner fees			
Examination of the financial statements	600	600	600
Other governance costs	100	100	-
	<u>700</u>	<u>700</u>	<u>600</u>

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 6 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	14,322	12,451

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	90,462	75,992
Social security costs	-	-
	<u>90,462</u>	<u>75,992</u>

Average number of employees during the year: 10

No employee received emoluments of more than £60,000 during the year

#### 9 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>600</u>	<u>600</u>

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation

#### 11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2023	846,518	363	846,881
Additions	93,543	-	93,543
At 31 March 2024	940,061	363	940,424
<b>Depreciation</b>			
At 1 April 2023	29,329	121	29,450
Charge for the year	14,201	121	14,322
At 31 March 2024	43,530	242	43,772
<b>Net book value</b>			
At 31 March 2024	896,531	121	896,652
At 31 March 2023	817,189	242	817,431

#### 12 Debtors

	2024 £		2023 £
Gift Aid	16,668		10,247
Other debtors	-		33,350
Prepayments	1,611		10,765
	18,279		54,362

#### 13 Cash and cash equivalents

	2024 £		2023 £
Cash on hand	24,244		13,774
Cash at bank	156,572		102,427
	180,816		116,201

#### 14 Creditors: amounts falling due within one year

	2024 £		2023 £
Trade creditors	2,256		293
Other taxation and social security	-		591
Accruals	600		600
	2,856		1,484

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 15 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
General funds	131,052	175,387	(177,666)	(2,000)	126,773
Renovation funds	38,269	108,704	(761)	(91,543)	54,669
Property fund	817,189	-	(14,201)	93,543	896,531
	<u>986,510</u>	<u>284,091</u>	<u>(192,628)</u>	<u>-</u>	<u>1,077,973</u>
<b>Restricted funds</b>					
Relief fund	-	15,161	(243)	-	14,918
<b>Total funds</b>	<u>986,510</u>	<u>299,252</u>	<u>(192,871)</u>	<u>-</u>	<u>1,092,891</u>

	Balance at 1 April 2022 £	Incoming Resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
General funds	89,981	165,132	(124,061)	-	131,052
Renovation funds	32,047	114,932	(3,811)	(104,899)	38,269
Property fund	724,620	-	(12,330)	104,899	817,189
<b>Total funds</b>	<u>846,648</u>	<u>280,064</u>	<u>(140,202)</u>	<u>-</u>	<u>986,510</u>

#### 16 Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds 2024 £
Tangible fixed assets	-	896,652	896,652
Current assets	14,918	184,177	199,095
Current liabilities	-	(2,856)	(2,856)
<b>Total net assets</b>	<u>14,918</u>	<u>1,077,973</u>	<u>1,092,891</u>

	Unrestricted Funds £	Total funds 2023 £
Tangible fixed assets	817,431	817,431
Current assets	170,563	170,563
Current liabilities	(1,484)	(1,484)
<b>Total net assets</b>	<u>986,510</u>	<u>986,510</u>

#### 17 Related party transactions

There are no related party transactions to disclose.

**AT-TAWHEED FOUNDATION**

England & Wales - Charity number 1184908

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# Accounts

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Charity registration number: 1184908

# At-Tawheed Foundation

Annual Report and Financial Statements  
for the Year Ended 31 March 2023

## **At-Tawheed Foundation**

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Notes to the Financial Statements	8 to 13

## **At-Tawheed Foundation**

### **Reference and Administrative Details**

<b>Trustees</b>	Mohammed Nazakit Dr Mohammed Fazlulla Haris Farhan Abbas Malik Chaudhry Kaleemullah (appointed on 11/06/2023) Mohammed Whaed Hussain (appointed on 09/07/2023)
<b>Principal Office</b>	Markaz At-Tawheed Rectory Road Shelton Stoke-on-Trent ST1 4PW
<b>Charity Registration Number</b>	1184908
<b>Bankers</b>	NatWest 1 Upper Market Square Hanley Stoke-on-Trent ST1 1NS
<b>Independent Examiner</b>	Gordon Levy BA, FCA Chartered Accountant Gordon Levy Limited Suite 5, 4th Floor 3 Universal Square Devonshire Street North Manchester M12 6JH

## **At-Tawheed Foundation**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

#### **Objectives and activities**

##### **Objects and aims**

The CIO constitution defines the charity's objects are to advance the Islamic religion in accordance with the Ahl-ul-Hadith creed and methodology for the benefit of public in particular but without limitation, through the holding of prayer meetings, lectures, producing and/or distributing literature on Islamic faith to enlighten others about Islamic religion.

The objectives for the year were to continue to raise funds to maintain and improve existing facilities. Funds are raised by voluntary collections in the mosques. There are no specific fundraising targets set, the charity relies on the willingness of individuals to contribute what they can afford to donate.

##### **Summary of the main activities**

- a) Provide services of mosques to promote Islamic faith to all age groups.
- b) Provide supplementary school (Madrasah) classes to teach the children the Quran and Islamic Studies.
- c) Arrange regular talks and lectures.
- d) Facilitate youth empowerment workshops.
- e) Arrange special talks for women.
- f) Each centre is financially independent; there is no transfer of funds between the centres.

The charity runs the following three mosques within Stoke on Trent:

1. Markaz At-Tawheed, Rectory Road, Shelton
2. Markaz As-Sunnah, Ladywell Road, Tunstall
3. Markaz Al-Huda, Furnace Road, Normacot

##### **Public benefit**

The trustees have considered this, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded that:

- the aims of the charity continue to be charitable;
- the work done by the charity gives identifiable benefits to the charitable sector and both directly and indirectly to individuals in need;
- the benefits are for the public; not unreasonably restricted in anyway;
- there is no detriment or harm arising from the aims or activities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

##### **Achievements and performance**

During this year the charity continued to improve its activities, finance as well as facilities as listed below:

- a) The number of people attending all three mosques has increased.
- b) Markaz Al-Huda building renovation project has been completed.
- c) Markaz At-Tawheed, building major repair and maintenance works completed.
- d) Markaz As-Sunnah, first floor renovation is ongoing.
- e) Madrasah classes enrolment increased significantly to over 200 children.

##### **Financial review**

During the year, the charity raised £280k (2022: £283k) and after spending £140k (2022: £136k), the charity's carry forward reserves were £987k (2022: £847k). The details are shown in the annexed financial statements

## **At-Tawheed Foundation**

### **Trustees' Report**

#### ***Policy on reserves***

The charity reserves funds to cover 12 months expenditure which will ensure that the charity can continue its activities for that length of time even if there is a sudden and significant drop in funding.

#### ***Plans for future periods***

The charity envisages conducting the following tasks as part of its plans for the future.

**Promotion of faith:** Propagation of Muslim faith to the younger generation by introducing a range of activities that attract and inspire them more than the traditional services offered.

#### ***Structure, governance and management***

##### ***Nature of governing document***

The charity is a charitable incorporated Organisation (CIO), governed by CIO constitution and registered with the Charity Commission on 15 August 2019.

##### ***Organisational structure***

Trustees are responsible for setting strategies, and policies for ensuring these are implemented.

##### ***Appointment of trustees***

Every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

##### ***Reference and administrative details***

Reference and administrative details are provided on page 1.

##### ***Major risks and management of those risks***

The charity's trustees have considered the major risks to which the charity is exposed and have reviewed potential risks. No major risks have been identified.

The annual report was approved by the trustees of the charity on 07/12/2023 and signed on its behalf by:



.....  
Mohammed Nazakit  
Chair

## **At-Tawheed Foundation**

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the 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 incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## At-Tawheed Foundation

### Independent Examiner's Report to the trustees of At-Tawheed Foundation

I report to the trustees on my examination of the accounts of At-Tawheed Foundation ('the charity') for the year ended 31 March 2023, which are set out on pages 6 to 13.

#### Responsibilities and basis of report

As the charity's trustees, 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 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 Act.

#### Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

1. accounting records were not kept in accordance with section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

*Gordon Levy*

.....  
Gordon Levy BA, FCA  
Chartered Accountant  
Gordon Levy Limited  
Suite 5, 4th Floor  
3 Universal Square  
Devonshire Street North  
Manchester  
M12 6JH

Date: 07/12/2023 .....

## At-Tawheed Foundation

### Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted Funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies	2	228,306	228,306
Other income	3	51,758	51,758
Total income		280,064	280,064
<b>Expenditure on:</b>			
Charitable activities	4, 6	(140,202)	(140,202)
Total expenditure		(140,202)	(140,202)
Net income		139,862	139,862
Net movement in funds		139,862	139,862
<b>Reconciliation of funds</b>			
Total funds brought forward		846,648	846,648
Total funds carried forward	15	986,510	986,510

	Note	Unrestricted Funds £	Total 2022 £
<b>Income and Endowments from:</b>			
Donations and legacies		244,150	244,150
Other income		38,903	38,903
Total income		283,053	283,053
<b>Expenditure on:</b>			
Charitable activities		(135,918)	(135,918)
Total expenditure		(135,918)	(135,918)
Net income		147,135	147,135
Net movement in funds		147,135	147,135
<b>Reconciliation of funds</b>			
Total funds brought forward		699,513	699,513
Total funds carried forward	15	846,648	846,648

All of the charity's activities derive from continuing operations during the above two periods.

## At-Tawheed Foundation

### (Registration number: 1184908) Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	11	817,431	724,983
<b>Current assets</b>			
Debtors	12	54,362	29,521
Cash at bank and in hand	13	116,201	106,837
		<u>170,563</u>	<u>136,358</u>
<b>Creditors: Amounts falling due within one year</b>	14	<u>(1,484)</u>	<u>(14,693)</u>
<b>Net current assets</b>		<u>169,079</u>	<u>121,665</u>
<b>Net assets</b>		<u>846,648</u>	<u>846,648</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>986,510</u>	<u>846,648</u>
<b>Total funds</b>	15	<u>986,510</u>	<u>846,648</u>

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 07/12/2023 and signed on their behalf by:



.....  
Mohammed Nazakit  
Chair

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 1 Accounting policies

##### **Statement of compliance**

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

At-Tawheed Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### **Donations and legacies**

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

##### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### **Tangible fixed assets**

Individual fixed assets costing £300.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Freehold Land - No depreciation  
Buildings - 50 years (straight line)  
Office Equipment - 3 years (straight line)

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of the charity's activities. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations	209,516	209,516	218,167
Grants	-	-	181
Gift aid reclaimed	18,790	18,790	25,802
	228,306	228,306	244,150

#### 3 Other income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Fees and supplies	51,758	51,758	29,464
Job Retention Scheme grant	-	-	9,439
	51,758	51,758	38,903

#### 4 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	Total 2023 £	Total 2022 £
Staff costs	75,992		75,992	66,028
Facilities	24,750		24,750	16,255
Utilities	12,704		12,704	15,170
Insurance	1,830		1,830	574
Travel	1,333		1,333	3,566
Office expenses	2,380		2,380	13,868
Consultancy	20,613		20,613	19,857
Governance		600	600	600
	139,602	600	140,202	135,918

#### 5 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	600	600	600
Other governance costs	-	-	-
	600	600	600

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 6 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	12,451	10,233

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	75,992	66,028
Social security costs	-	-
	<u>75,992</u>	<u>66,028</u>

Average number of employees during the year: 7

No employee received emoluments of more than £60,000 during the year

#### 9 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	600	600

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation

#### 11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2022	741,619	363	741,982
Additions	104,899	-	104,899
At 31 March 2023	846,518	363	846,881
<b>Depreciation</b>			
At 1 April 2022	16,999	-	16,999
Charge for the year	12,330	121	12,451
At 31 March 2023	29,329	121	29,450
<b>Net book value</b>			
At 31 March 2023	817,189	242	817,431
At 31 March 2022	724,620	363	724,983

#### 12 Debtors

	2023 £	2022 £
Gift Aid	10,247	25,802
Other debtors	33,350	225
Prepayments	10,765	3,494
	54,362	29,521

#### 13 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	13,774	-
Cash at bank	102,427	106,837
	116,201	106,837

#### 14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	293	13,553
Other taxation and social security	591	540
Accruals	600	600
	1,484	14,693

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 15 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
General	846,648	280,064	(140,202)	986,510

	Balance at 1 April 2021 £	Incoming resources £	Resources Expended £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
General	699,513	283,053	(135,918)	846,648

#### 16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds 2023 £
Tangible fixed assets	817,431	817,431
Current assets	170,563	170,563
Current liabilities	(1,484)	(1,484)
Total net assets	986,510	986,510
	Unrestricted Funds General £	Total funds 2022 £
Tangible fixed assets	724,983	724,983
Current assets	136,358	136,358
Current liabilities	(14,693)	(14,693)
Total net assets	846,648	846,648

#### 17 Related party transactions

There are no related party transactions to disclose.

**AT-TAWHEED FOUNDATION**

England & Wales - Charity number 1184908

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# Accounts

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Charity registration number: 1184908

# At-Tawheed Foundation

Annual Report and Financial Statements

for the Year Ended 31 March 2022

## **At-Tawheed Foundation**

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## **At-Tawheed Foundation**

### **Reference and Administrative Details**

<b>Trustees</b>	Mohammed Nazakit (resigned on 26/10/2021 and reappointed on 27/10/2021) Dr Mohammed Fazlulla Haris Farhan Abbas Malik
<b>Principal Office</b>	Markaz At-Tawheed Rectory Road Shelton Stoke-on-Trent ST1 4PW
<b>Charity Registration Number</b>	1184908
<b>Bankers</b>	<b>NatWest</b> 1 Upper Market Square Hanley Stoke-on-Trent ST1 1NS
<b>Independent Examiner</b>	Gordon Levy BA, FCA Chartered Accountant Gordon Levy Limited Suite 5, 4th Floor 3 Universal Square Devonshire Street North Manchester M12 6JH

## **At-Tawheed Foundation**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

#### **Objectives and activities**

##### ***Objects and aims***

The CIO constitution defines the charity's objects are to advance the Islamic religion in accordance with the Ahl-ul-Hadith creed and methodology for the benefit of public in particular but without limitation, through the holding of prayer meetings, lectures, producing and/or distributing literature on Islamic faith to enlighten others about Islamic religion.

The objectives for the year were to continue to raise funds to maintain and improve existing facilities. Funds are raised by voluntary collections in the mosques. There are no specific fundraising targets set, the charity relies on the willingness of individuals to contribute what they can afford to donate.

##### ***Summary of the main activities***

- a) Provide services of mosques to promote Islamic faith to all age groups.
- b) Provide supplementary school (Madrasah) classes to teach the children the Quran and Islamic Studies.
- c) Arrange regular talks and lectures.
- d) Facilitate youth empowerment workshops.
- e) Arrange special talks for women.
- f) Each centre is financially independent; there is no transfer of funds between the centres.

The charity runs the following three mosques within Stoke on Trent:

1. Markaz At-Tawheed, Rectory Road, Shelton
2. Markaz As-Sunnah, Ladywell Road, Tunstall
3. Markaz Al-Huda, Furnace Road, Normacot

##### ***Public benefit***

The trustees have considered this, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded that:

- the aims of the charity continue to be charitable;
- the work done by the charity gives identifiable benefits to the charitable sector and both directly and indirectly to individuals in need;
- the benefits are for the public; not unreasonably restricted in anyway;
- there is no detriment or harm arising from the aims or activities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Achievements and performance**

During this year the charity continued to improve its activities, finance as well as facilities as listed below:

- a) The number of people attending all three mosques has increased.
- b) Markaz Al-Huda building renovation project is near its completion.
- c) Markaz As-Sunnah, first floor structural work completed.
- d) During pandemic, the madrasah classes were switched to online classes which resulted in a significant decrease in the number of children attending. During 2021-22, in-person classes resumed at mosques and the number of children coming to madrasah has increased.

##### **Financial review**

During the year, the charity raised £283k (2021: £741k) and after spending £136k (2021: £41k), the charity's carry forward reserves were £847k (2021: £700k). The details are shown in the annexed financial statements

## **At-Tawheed Foundation**

### **Trustees' Report**

#### ***Policy on reserves***

The charity reserves funds to cover 12 months expenditure which will ensure that the charity can continue its activities for that length of time even if there is a sudden and significant drop in funding.

#### ***Plans for future periods***

The charity envisages conducting the following tasks as part of its plans for the future.

**Promotion of faith:** Propagation of Muslim faith to the younger generation by introducing a range of activities that attract and inspire them more than the traditional services offered.

#### ***Structure, governance and management***

##### ***Nature of governing document***

The charity is a charitable incorporated Organisation (CIO), governed by CIO constitution and registered with the Charity Commission on 15 August 2019.

##### ***Organisational structure***

Trustees are responsible for setting strategies, and policies for ensuring these are implemented.

##### ***Appointment of trustees***

Every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. The maximum number of charity trustees is 5.

##### ***Reference and administrative details***

Reference and administrative details are provided on page 1.

##### ***Major risks and management of those risks***

The charity's trustees have considered the major risks to which the charity is exposed and have reviewed potential risks. No major risks have been identified.

The annual report was approved by the trustees of the charity on 17/10/2022 and signed on its behalf by:



.....  
Mohammed Nazakit  
Chair

## **At-Tawheed Foundation**

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the 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 incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## At-Tawheed Foundation

### Independent Examiner's Report to the trustees of At-Tawheed Foundation

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 6 to 13.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of At-Tawheed Foundation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

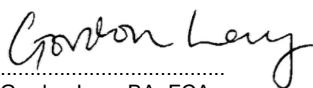
I report in respect of my examination of the At-Tawheed Foundation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### 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 At-Tawheed Foundation 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 accounting 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.



.....  
Gordon Levy BA, FCA  
Chartered Accountant  
Gordon Levy Limited  
Suite 5, 4th Floor  
3 Universal Square  
Devonshire Street North  
Manchester  
M12 6JH

Date: 18/10/2022.....

## At-Tawheed Foundation

### Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted Funds £	Total 2022 £
<b>Income and Endowments from:</b>			
Donations and legacies	2	244,150	244,150
Other income	3	38,903	38,903
Total income		<u>283,053</u>	<u>283,053</u>
<b>Expenditure on:</b>			
Charitable activities	4, 6	(135,918)	(135,918)
Total expenditure		<u>(135,918)</u>	<u>(135,918)</u>
Net income		<u>147,135</u>	<u>147,135</u>
Net movement in funds		147,135	147,135
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>699,513</u>	<u>699,513</u>
Total funds carried forward	15	<u>846,648</u>	<u>846,648</u>

	Note	Unrestricted Funds £	Total 2021 £
<b>Income and Endowments from:</b>			
Donations and legacies		726,003	726,003
Other income		14,981	14,981
Total income		<u>740,984</u>	<u>740,984</u>
<b>Expenditure on:</b>			
Charitable activities		(41,471)	(41,471)
Total expenditure		<u>(41,471)</u>	<u>(41,471)</u>
Net income		<u>699,513</u>	<u>699,513</u>
Net movement in funds		699,513	699,513
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>-</u>	<u>-</u>
Total funds carried forward	15	<u>699,513</u>	<u>699,513</u>

All of the charity's activities derive from continuing operations during the above two periods.

## At-Tawheed Foundation

### (Registration number: 1184908) Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	11	724,983	561,556
<b>Current assets</b>			
Debtors	12	29,521	525
Cash at bank and in hand	13	106,837	138,671
		<u>136,358</u>	<u>139,196</u>
<b>Creditors: Amounts falling due within one year</b>	14	<u>(14,693)</u>	<u>(1,239)</u>
<b>Net current assets</b>		<u>121,665</u>	<u>137,957</u>
<b>Net assets</b>		<u>846,648</u>	<u>699,513</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>846,648</u>	<u>699,513</u>
<b>Total funds</b>	15	<u>846,648</u>	<u>699,513</u>

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 17/10/2022 and signed on their behalf by:



.....  
Mohammed Nazakit  
Chair

## **At-Tawheed Foundation**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

#### **1 Accounting policies**

##### **Statement of compliance**

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

At-Tawheed Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### **Donations and legacies**

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Grant provisions**

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

##### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

##### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Freehold Land - No depreciation  
Buildings - 50 years (straight line)  
Office Equipment - 3 years (straight line)

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of the charity's activities. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations	218,167	218,167	39,541
Grants	181	181	686,462
Gift aid reclaimed	25,802	25,802	-
	244,150	244,150	726,003

#### 3 Other income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Fees and supplies	29,464	29,464	2,430
Job Retention Scheme grant	9,439	9,439	12,551
	38,903	38,903	14,981

#### 4 Expenditure on charitable activities

	Activity undertaken directly £	Total 2022 £	Total 2021 £
Staff costs	66,028	66,028	24,067
Facilities	16,255	16,255	7,429
Utilities	15,170	15,170	5,022
Insurance	574	574	435
Travel	3,566	3,566	62
Office expenses	13,868	13,868	1,056
Governance	600	600	-
Consultancy	19,857	19,857	3,400
	135,918	135,918	41,471

#### 5 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	600	600	-
Other governance costs	-	-	-
	600	600	-

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 6 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	10,233	6,766

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
<b>Staff costs during the year were:</b>		
Wages and salaries	66,028	24,067
Social security costs	-	-
	<u>66,028</u>	<u>24,067</u>

Average number of employees during the year: 10

No employee received emoluments of more than £60,000 during the year

#### 9 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	600	-

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation

#### 11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2021	568,322	-	568,322
Additions	173,297	363	173,660
At 31 March 2022	741,619	363	741,982
<b>Depreciation</b>			
At 1 April 2021	6,766	-	6,766
Charge for the year	10,233	-	10,233
At 31 March 2022	16,999	-	16,999
<b>Net book value</b>			
At 31 March 2022	724,620	363	724,983
At 31 March 2021	561,556	-	561,556

#### 12 Debtors

	2022 £	2021 £
Gift Aid	25,802	-
Other debtors	225	525
Prepayments	3,494	-
	29,521	525

#### 13 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	-	-
Cash at bank	106,837	138,671
	106,837	138,671

#### 14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	13,553	150
Other taxation and social security	540	999
Accruals	600	90
	14,693	1,239

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 15 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
General	699,513	283,053	(135,918)	846,648

	Balance at 1 April 2020 £	Incoming resources £	Resources Expended £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
General	-	740,984	(41,471)	699,513

#### 16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds 2022 £
Tangible fixed assets	724,983	724,983
Current assets	136,358	136,358
Current liabilities	(14,693)	(14,693)
Total net assets	846,648	846,648

	Unrestricted Funds General £	Total funds 2021 £
Tangible fixed assets	561,556	561,556
Current assets	139,196	139,196
Current liabilities	(1,239)	(1,239)
Total net assets	699,513	699,513

#### 17 Analysis of net funds

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	138,671	(31,834)	106,837
Net debt	137,432	(45,288)	92,144
	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	-	138,671	138,671
Net debt	-	137,432	137,432

#### 18 Related party transactions

There are no related party transactions to disclose.

**AT-TAWHEED FOUNDATION**

England & Wales - Charity number 1184908

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# Accounts

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Charity registration number: 1184908

# At-Tawheed Foundation

Annual Report and Financial Statements

for the Year Ended 31 March 2021

## **At-Tawheed Foundation**

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## **At-Tawheed Foundation**

### **Reference and Administrative Details**

<b>Trustees</b>	Mohammed Nazakit Dr Mohammed Fazlulla Haris Farhan Abbas Malik (appointed on 28/02/2021) Qari Zaka Ullah Saleem (resigned on 11/02/2021) Mr Naumaan Shabir (resigned on 11/02/2021) Anwar Ali (appointed on 19/02/2021 and resigned on 24/03/2021)
<b>Principal Office</b>	Markaz At-Tawheed Rectory Road Shelton Stoke-on-Trent ST1 4PW
<b>Charity Registration Number</b>	1184908
<b>Bankers</b>	<b>NatWest</b> 1 Upper Market Square Hanley Stoke-on-Trent ST1 1NS
<b>Independent Examiner</b>	Adeel Khan Jadoon FCCA SAF Accountants 2 Bow Meadow Grange Manchester M12 4HG

# **At-Tawheed Foundation**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

### **Objectives and activities**

#### **Objects and aims**

The CIO constitution defines the charity's objects are to advance the Islamic religion in accordance with the Ahl-ul-Hadith creed and methodology for the benefit of public in particular but without limitation, through the holding of prayer meetings, lectures, producing and/or distributing literature on Islamic faith to enlighten others about Islamic religion.

The objectives for the year were to continue to raise funds to maintain and improve existing facilities. Funds are raised by voluntary collections in the mosques. There are no specific fundraising targets set, the charity relies on the willingness of individuals to contribute what they can afford to donate.

#### **Public benefit**

The trustees have considered this, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded that:

- the aims of the charity continue to be charitable;
- the work done by the charity gives identifiable benefits to the charitable sector and both directly and indirectly to individuals in need;
- the benefits are for the public; not unreasonably restricted in anyway;
- there is no detriment or harm arising from the aims or activities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Achievements and performance**

During this year the charity continued to improve its activities, finance as well as facilities as listed below:

- a) Provide services of mosques to promote Islamic faith to all age groups.
- b) Provide supplementary school (Madrasah) classes to teach the children the Quran and Islamic Studies.
- c) Arrange regular talks and lectures.
- d) Facilitate youth empowerment workshops.
- e) Arrange special talks for sisters.
- f) Each centre is financially independent; there is no transfer of funds between the centres.

The charity runs the following three mosques within Stoke on Trent:

1. Markaz At-Tawheed, Rectory Road, Shelton
2. Markaz As-Sunnah, Ladywell Road, Tunstall
3. Markaz Al-Huda, Furnace Road, Normacot

### **Financial review**

During the year, the charity raised £741k (2020: £0) and after spending £41k (2020: £0), the charity carry forward reserves were £700k (2020: £0).

During the period, At-Tawheed Foundation Trust (Charity reg: 1130558) incorporated into a CIO At-Tawheed Foundation (Charity reg: 1184908). As part of this process, both entities signed a transfer agreement that required At-Tawheed Foundation Trust (Charity reg: 1130558) to transfer all its assets and liabilities to the CIO (Charity reg: 1184908). During the period, At-Tawheed Foundation Trust (Charity reg: 1130558) transferred its properties and loans into the CIO (Charity reg: 1184908). The transfer was treated as a grant given of £686k from At-Tawheed Foundation Trust (Charity reg: 1130558). This grant includes: £190k of cash balances and £496k of fixed assets.

### **Policy on reserves**

The charity has sufficient reserves to meet future core costs

## **At-Tawheed Foundation**

### **Trustees' Report**

#### **Plans for future periods**

The charity envisages to conduct the following tasks as part of its plans for the future.

**Promotion of faith:** Propagation of Muslim faith to the younger generation by introducing a range of activities that attract and inspire them more than the traditional services offered.

#### **Renovation:**

1. **Markaz at-Tawheed:** To complete the construction of a new mortuary to cater for the needs of the Centre.
2. **Markaz As-Sunnah:** To complete the renovation of the main hall of the centre and construct a double story structure to cater for the needs of the congregation.
3. **Markaz Al-Huda:** To expand the existing prayer hall due to the increase in the number of the congregation.

#### **Structure, governance and management**

##### ***Nature of governing document***

The charity is a charitable incorporated Organisation (CIO), governed by CIO constitution and registered with the Charity Commission on 15 August 2019.

##### ***Organisational structure***

Trustees are responsible for setting strategies and policies for ensuring these are implemented.

##### ***Major risks and management of those risks***

The charity's trustees have considered the major risks to which the charity is exposed and have reviewed potential risks. Systems and procedures have been put in place to manage the risks and to mitigate any adverse outcomes.

The annual report was approved by the trustees of the charity on 22/04/2021 and signed on its behalf by:



.....  
Mohammed Nazakit  
Chair

## **At-Tawheed Foundation**

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the 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 incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## At-Tawheed Foundation

### Independent Examiner's Report to the trustees of At-Tawheed Foundation

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 6 to 14.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of At-Tawheed Foundation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

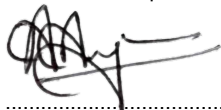
I report in respect of my examination of the At-Tawheed Foundation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### 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 At-Tawheed Foundation 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 accounting 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.



.....  
Adeel Khan Jadoon FCCA  
SAF Accountants  
2 Bow Meadow Grange  
Manchester  
M12 4HG

Date: 22/04/2021.....

## At-Tawheed Foundation

### Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted Funds £	Total 2021 £
<b>Income and Endowments from:</b>			
Donations and legacies	2	726,003	726,003
Other income	3	14,981	14,981
Total income		740,984	740,984
<b>Expenditure on:</b>			
Charitable activities	4, 6	(41,471)	(41,471)
Total expenditure		(41,471)	(41,471)
Net income		699,513	699,513
Net movement in funds		699,513	699,513
<b>Reconciliation of funds</b>			
Total funds brought forward		-	-
Total funds carried forward	15	699,513	699,513
	Note	Unrestricted Funds £	Total 2020 £
<b>Income and Endowments from:</b>			
Donations and legacies		-	-
Other income		-	-
Total income		-	-
<b>Expenditure on:</b>			
Charitable activities		-	-
Total expenditure		-	-
Net income		-	-
Net movement in funds		-	-
<b>Reconciliation of funds</b>			
Total funds brought forward		-	-
Total funds carried forward	15	-	-

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 15.

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### (Registration number: 1184908) Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	11	561,556	-
<b>Current assets</b>			
Debtors	12	525	-
Cash at bank and in hand	13	138,671	-
		<hr/> 139,196	<hr/> -
<b>Creditors: Amounts falling due within one year</b>	14	<hr/> (1,239)	<hr/> -
<b>Net current assets</b>		<hr/> 137,957	<hr/> -
<b>Net assets</b>		<hr/> 699,513	<hr/> -
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<hr/> 699,513	<hr/> -
<b>Total funds</b>	15	<hr/> 699,513	<hr/> -

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 22/04/2021 and signed on their behalf by:



.....  
Mohammed Nazakit  
Chair

**At-Tawheed Foundation**

**Notes to the Financial Statements for the Year Ended 31 March 2021**

**Cash Flow Statement  
for the Year Ended 31 March 2021**

	2021	2020
	£	£
<b>Cash flows from operating activities:</b>		
Net income for the reporting period (as per the statement of financial activities)	699,513	-
Adjustments for:		
Non-cash grants	(496,539)	-
Depreciation charges	6,766	-
(Increase)/decrease in debtors	(525)	-
Increase/(decrease) in creditors	1,239	-
<b>Cash generated from operations</b>	<u>210,454</u>	<u>-</u>
<b>Cash flows from investing activities:</b>		
Purchase of tangible fixed assets	(71,783)	-
<b>Net Cash Flows</b>	<u>138,671</u>	<u>-</u>
<b>Cash and Cash Equivalents</b>		
Cash and cash equivalents at beginning of period	-	-
Net change in cash for period	138,671	-
Cash and cash equivalents at end of period	<u>138,671</u>	<u>-</u>

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 1 Accounting policies

##### Statement of compliance

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### Basis of preparation

At-Tawheed Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

##### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

##### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Freehold Land - No depreciation  
Buildings - 50 years (straight line)

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if they do not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 2 Income from donations and legacies

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Donations	39,541	39,541	-
Grants	686,462	686,462	-
Gift aid reclaimed	-	-	-
	726,003	726,003	-

Grants include receipt of fixed assets of 496,539 and cash of 189,923 from At-Tawheed Foundation Trust (Charity reg: 1130558).

#### 3 Other income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Fees and supplies	2,430	24,30	-
Job Retention Scheme grant	12,551	12,551	-
	14,981	14,981	-

#### 4 Expenditure on charitable activities

	Activity undertaken directly £	Total 2021 £	Total 2020 £
Staff costs	24,067	24,067	-
Facilities	7,429	7,429	-
Utilities	5,022	5,022	-
Insurance	435	435	-
Travel	62	62	-
Office expenses	1,056	1,056	-
Governance	-	-	-
Grants	-	-	-
Consultancy	3,400	3,400	-
	41,471	41,471	-

#### 5 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Independent examiner fees			
Examination of the financial statements	-	-	-
Other governance costs	-	-	-
	-	-	-

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 6 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	6,766	-

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
<b>Staff costs during the year were:</b>		
Wages and salaries	24,067	-
Social security costs	-	-
	<u>24,067</u>	<u>-</u>

Average number of employees during the year: 11

No employee received emoluments of more than £60,000 during the year

#### 9 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	-	-

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation

#### 11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2020	-	-	-
Additions	568,322	-	568,322
At 31 March 2021	568,322	-	568,322
<b>Depreciation</b>			
At 1 April 2020	-	-	-
Charge for the year	6,766	-	6,766
At 31 March 2021	6,766	-	6,766
<b>Net book value</b>			
At 31 March 2021	561,556	-	561,556
At 31 March 2020	-	-	-

#### 12 Debtors

	2021 £	2020 £	
Trade debtors	525	-	-

#### 13 Cash and cash equivalents

	2021 £	2020 £	
Cash on hand	-	-	-
Cash at bank	138,671	-	-
	138,671	-	-

#### 14 Creditors: amounts falling due within one year

	2021 £	2020 £	
Trade creditors	150	-	-
Other taxation and social security	999	-	-
Accruals	90	-	-
	1,239	-	-

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 15 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
General	-	740,984	(41,471)	699,513
	<b>Balance at 1 April 2019 £</b>	<b>Incoming resources £</b>	<b>Resources Expended £</b>	<b>Balance at 31 March 2020 £</b>
<b>Unrestricted funds</b>				
General	-	-	-	-

#### 16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds 2021 £
Tangible fixed assets	561,556	561,556
Current assets	139,196	139,196
Current liabilities	(1,239)	(1,239)
Total net assets	699,513	699,513
	<b>Unrestricted Funds General £</b>	<b>Total funds 2020 £</b>
Tangible fixed assets	-	-
Current assets	-	-
Current liabilities	-	-
Total net assets	-	-

#### 17 Analysis of net funds

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	-	138,671	138,671
Net debt	-	138,671	138,671
	<b>At 1 April 2019 £</b>	<b>Cash flows £</b>	<b>At 31 March 2020 £</b>
Cash at bank and in hand	-	-	-
Net debt	-	-	-