

# MUSLIM PATEL ASSOCIATION (BHARUCH)

England & Wales · Charity number 1189891

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2020-06-11

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

## Contact

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**Address** Masjid ul Hidayah  
2a Church Road  
London  
E12 6AQ

**Phone** 02085148741

## Activities

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**Objects:** A) TO PROMOTE THE ISLAMIC FAITH AND IN PARTICULAR TO PROVIDE FACILITIES FOR SALAAT (PRAYER), NIKAH (MARRIAGES), JANAHAZAH (FUNERALS), EID SALAAT, TO SUPPORT AND DEVELOP THE MADRASSA (RELIGIOUS EDUCATION CLASSES), IN ACCORDANCE WITH THE SUNNI LAWS OF AHLE-SUNNAT-WAL-JAMMAT (DEOBUNDI) B) TO PROMOTE THE BENEFIT TO THE INHABITANTS AND PRIMARILY THE MUSLIM INHABITANTS OF THE LONDON BOROUGH OF NEWHAM (HEREINAFTER CALLED "THE AREA OF BENEFIT") WITHOUT DISTINCTION OF RACE OR OF POLITICAL OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO: (I) TO ADVANCE THE ISLAMIC RELIGION FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENTS OF BELIEF APPEARING IN THE SCHEDULE; (II) ADVANCE THE EDUCATION OF THE SAID INHABITANTS; (III) PROMOTE AND PRACTICE THE CONCEPT OF COHESIVE AND INTEGRATED SOCIETY AMONGST ALL COMMUNITIES (IV) PROVIDE FACILITIES FOR RELIGIOUS WORSHIP, RECREATION OR OTHER LEISURE TIME OCCUPATION FOR THE SAID INHABITANTS IN THE INTEREST OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE; C) PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED

**Activities:** Advancing the Islamic faith in Newham and the surrounding area by providing facilities for Salaat (prayer), Nikaah (marriages), Janaazah (funerals), Eid Salaat, providing a Madrassa (religious education classes), in accordance with the Sunni laws of Ahle-Sunnat-Wal-Jammat (Deobundi).

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, The General Public/mankind

## Geography

- Newham

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£123,455	£87,081	-	-
2024-03-31	£126,896	£79,589	-	-
2023-03-31	£140,538	£79,278	-	-
2022-03-31	£129,024	£62,027	-	-
2021-03-31	£118,709	£49,835	-	-

## Trustees

Name	Role	Appointed
Yusuf Ibrahim Vali	Chair	2020-03-15
Gulamahmed Isap Sheth		2020-03-15
Iqbal Bachcha		2020-03-15
Ismail Patel		2020-03-15
NazirMohammed Munshi		2020-03-15
Vali Patel		2020-03-15
Yakub Ahmed Patel		2020-03-15
Yakub Mohamed Vali		2020-03-15
Yusuf Mohmed Patel		2020-03-15

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

England & Wales - Charity number 1189891

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# Accounts

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**TRUSTEES' ANNUAL REPORT AND  
STATEMENT OF FINANCIAL ACTIVITIES**

YEAR ENDED 31 MARCH 2025  
FOR  
MUSLIM PATEL ASSOCIATION (BHARUCH)

Charity Number: 1189891

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2025**

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# MUSLIM PATEL ASSOCIATION (BHARUCH)

## COMPANY INFORMATION FOR THE YEAR ENDED 31 MARCH 2025

### REPORT OF THE TRUSTEES

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **INCORPORATION**

The charitable incorporated organisation (CIO) was incorporated on 11 June 2020.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Charitable Objectives of the Association are:

1. To promote the Islamic faith and in particular to provide facilities for salaah (prayer), Nikkah (marriages), Janaazah (funerals), Eid Salaah.
  - To support and develop the Madrassa (religious education classes) in accordance with the Sunni Laws of Ahle-Sunnat-Wal-Jammat (Deobandi)
2. To promote the benefit of the inhabitants and primarily the Muslim inhabitants of the London Borough of Newham (hereinafter called- The Area of Benefit) without distinction of race or of political or other opinions by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to:
  - To advance the Islamic religion for the benefit of the public in accordance with the statements of belief appearing in the schedule
  - To advance the education of the said inhabitants
  - To promote and practice the concept of cohesive and integrated society amongst all communities
  - To provide facilities for religious worship, recreation or other leisure time occupation for the said inhabitants in the interest of social welfare with the object of improving their conditions of life
3. To promote such other charitable purposes as may from time to time be determined.

##### **Public benefit**

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity governing documents is a CIO Foundation model constitution registered with the charity commission on 11 June 2020. The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated Organisation (CIO) as defined by Charities Act 2011.

##### **Recruitment and appointment of new trustees**

The existing trustees are responsible for the recruitment of new trustees. In selecting new trustees, we seek to identify people who are committed individuals whose views are aligned to the charity's vision in addition to being able to offer relevant skills and experience.

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2025**

Potential trustees are invited to attend trustees' meetings to meet the trustees and have an informal interview and are given more details about the charity's aims and activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting.

This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity Registration Number**

1189891

**Trustees**

Yusuf Ibrahim Vali  
Gulamahmed Isap Sheth  
Ismail Patel  
Vali Patel  
Nazir Mohammed Munshi  
Yakub Ahmed Patel  
Iqbal Bachcha  
Yusuf Mohamed Patel  
Yakub Mohamed Vali

**Registered Address**


Masjid Ul Hidayah  
2a Church Road  
London  
E12 6AQ

**Independent Examiner**

Shouab Deputy ACCA ATT  
123 Fourth Avenue  
London  
E12 6DP

**Approval:**

This report was approved by order of the board of trustees on the 9/9/25 and was signed on their behalf by:

  
.....

**Yusuf Ibrahim Vali**

**Independent Examiner's Report to the Trustees of  
Muslim Patel Association (Bharuch)**

**Independent examiner's report to the trustees of Muslim Patel Association  
(Bharuch)**

I report to the charity trustees on my examination of the accounts of Muslim Patel Association (Bharuch) (the Trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Shouab Deputy ACCA ATT  
123 Fourth Avenue  
Manor Park  
London  
E12 6DP

Date: 9/9/2025

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**


	Notes	Unrestricted Funds 31-03-2025 £	Total Funds 31-03-2024 (restated) £
<b><u>INCOMING RESOURCES</u></b>			
Incoming Resources from Donations and Legacies	2	123,455	126,896
<b><u>RESOURCES EXPENDED</u></b>			
Expenditure on Charitable Activities	3	87,081	79,589
<b>Net incoming/(outgoing) resources</b>		<b>36,374</b>	47,307
Funds Brought Forward		1,468,232	1,420,925
<b>Funds Carried Forward</b>		<b>1,504,606</b>	1,468,232

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**BALANCE SHEET  
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted Funds 31-03-2025 £	Total Funds 31-03-2024 (restated) £
<b>FIXED ASSETS:</b>			
Tangible Assets	6	1,200,000	1,200,000
<b>CURRENT ASSETS:</b>			
Debtors	7	194	-
Cash at Bank and in Hand		306,212	274,874
		<b>306,406</b>	274,874
<b>CURRENT LIABILITIES:</b>			
Creditors: Falling due within one year	8	(1,800)	(6,642)
<b>NET CURRENT ASSETS</b>		<b>304,606</b>	268,232
<b>NET ASSETS</b>		<b>1,504,606</b>	1,468,232
<b>FUNDS:</b>			
Unrestricted Funds	9	1,504,606	1,468,232
<b>TOTAL FUNDS</b>		<b>1,504,606</b>	1,468,232

The financial statements were approved by the Board of Trustees and authorised for issue on 9/9/25 and were signed on its behalf by:

.....  


**Yusuf Ibrahim Vali**

## MUSLIM PATEL ASSOCIATION (BHARUCH)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

#### 1. ACCOUNTING POLICIES

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

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention. The principal accounting policies applied in the preparation of these financial statements are set out below.

##### **Statutory Information**

Muslim Patel Association (Bharuch) is a charitable incorporated organisation (CIO) registered with Charity Commission in England and Wales. The registered office address can be found at the information page.

##### **Going concern**

The financial statements have been prepared on a going concern basis as the Trustees anticipate no material uncertainties exist going forward, and that the expected level of income will support all expenditure for twelve months from the date of authorising these financial statements.

##### **Income**

All incoming resources are included on the Statement of Financial Activities when charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

##### **Expenditure**

All expenditure is accounted for on a cash basis within the Statement of Financial Activities, and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised once there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Where costs cannot be directly attributed to the headings, they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible Fixed Assets and Depreciation**

No depreciation was charged in the year on the property as the residual value is greater than costs.

##### **Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objective at the discretion of the Trustees. Restricted funds can only be used for the particular purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Debtors**

Basic financial assets, including trade and other debtors, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Such

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

**Creditors**

Basic financial liabilities, including trade and other creditors, loans from third parties and loans from related parties, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where debt instrument is measured at the present value of the future payments discounted at the market rate of interest. Such instruments are subsequently carried at amortised cost using the effective interest method, less any impairment.

**Taxation**

The charity is exempt from tax on its charitable activities.

**2. DONATIONS AND LEGACIES**

	31/03/2025	31/03/2024
	£	£
Donations	55,057	54,434
Madressa fees	61,254	64,416
Lillah	5,144	8,046
	123,455	126,896

**3. CHARITABLE ACTIVITIES**

	31/03/2025	31/03/2024
	£	£
Charitable activities	87,081	79,589

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**5. STAFF COST**

Wages and salaries include salary paid to both employees who provided direct charitable service and those who were involved in the management of the charity.

	31/03/2025	31/03/2024
	£	£
Wages and salaries	66,192	46,401
	66,192	46,401

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

The average number of employees during the year was as follows.

	31/03/2025	31/03/2024
Staff	8	8

No employees received emoluments in excess of £60,000

**6. TANGIBLE FIXED ASSETS**

	Freehold Property £	Total £
<b>Cost:</b> At 1 April 2024 and 31 March 2025	1,200,000	1,200,000
<b>Net Book Value:</b> At 31 March 2025	1,200,000	1,200,000
At 31 March 2024	1,200,000	1,200,000

**7. DEBTORS**

	31/03/2025 £	31/03/2024 £
Debtor	194	-
	194	-

**8. CREDITORS: Amount falling due within one year**

	31/03/2025 £	31/03/2024 (restated) £
Taxation and social security	-	235
Other creditors	1,800	6,407
	1,800	6,407

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**9. MOVEMENT IN FUNDS**

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

	<b>Total 31/03/2025 £</b>	<b>Total 31/03/2024 (restated) £</b>
Start of the year	<b>1,468,232</b>	1,420,925
Net movement in funds	<b>36,374</b>	47,307
End of the year	<b>1,504,606</b>	1,468,232

**10. KEY MANAGEMENT PERSONNEL**

Key management personnel comprise of the Board of Trustees.

**11. RELATED PARTY TRANSACTIONS**

There were no related party transactions for the year ended 31 March 2025.

**11. PRIOR YEAR ADJUSTMENTS**

A bank balance was included on the Balance Sheet for the year ended 31 March 2024. As the account was closed in October 2021, the balance has been restated and an adjustment has been made to reserves.

An creditor was not included on the Balance Sheet for the year ended 31 March 2024. The balance has been restated and an adjustment has been made to reserves.

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

	31/03/2025	31/03/2024
	£	£
<b>INCOMING RESOURCES</b>		
<b>Donations and Legacies</b>		
Donations	55,057	54,434
Madressa fees	61,254	64,416
Lillah	5,144	8,046
	<u>123,455</u>	<u>126,896</u>
<b>RESOURCES EXPENDED</b>		
<b>Charitable Activities</b>		
Wages	66,192	46,401
Rates and water	10	50
Light and heat	8,501	9,041
Telephone	617	1,324
Casual wages	-	11,370
Books and other materials	994	1,961
Events and prizes	-	1,950
Insurance and licenses	4,910	-
Computer costs	72	-
Repairs and renewals	3,985	5,092
Accountancy Fees	1,800	2,400
<b>Total Resources Expended</b>	<u>87,081</u>	<u>79,589</u>
<b>SURPLUS OF INCOME OVER EXPENDITURE</b>	<u>36,374</u>	<u>47,307</u>

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

England & Wales - Charity number 1189891

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# Accounts

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**REGISTERED CHARITY NUMBER: 1189891**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
MUSLIM PATEL ASSOCIATION (BHARUCH)**

Prestons & Jacksons Partnership LLP  
364 - 368 Cranbrook Road  
Ilford  
Essex  
IG2 6HY

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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## MUSLIM PATEL ASSOCIATION (BHARUCH)

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### INCORPORATION

The charitable incorporated organisation (CIO) was incorporated on 11th June 2020.

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The Charitable Objectives of the Association are:

1. To promote the Islamic faith and in particular to provide facilities for salaat (prayer), Nikkah (marriages), Janaazah (funerals), Eid Salaat.
  - To support and develop the Madrassa (religious education classes) in accordance with the Sunni Laws of Ahle-Sunnat-Wal-Jammat (Deobundi)
2. To promote the benefit of the inhabitants and primarily the muslim inhabitants of the London Borough of Newham (hereinafter called - The Area of Benefit) without distinction of race or of political or other opinions by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to:
  - To advance the islamic religion for the benefit of the public in accordance with the statements of belief appearing in the schedule
  - To advance the education of the said inhabitants
  - To promote and practice the concept of cohesive and integrated society amongst all communities
  - To provide facilities for religious worship, recreation or other leisure time occupation for the said inhabitants in the interest of social welfare with the object of improving their conditions of life
3. To promote such other charitable purposes as may from time to time be determined.

##### Public benefit

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity.

#### FINANCIAL REVIEW

##### Financial position

The total funding received in the period amounted to £126,896 (2023: £140,538). The primary sources of funding for the year were fees earned from Madrassa. The total resources expended were £79,589 (2023: £79,278) in the year. This resulted to a surplus of £47,307 (2023: £61,260) in the year.

Reserves at the end of the financial year ended 31 March 2024 were £1,473,969 (2023: £1,426,662).

# MUSLIM PATEL ASSOCIATION (BHARUCH)

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity governing documents is a CIO Foundation model constitution registered with the charity commission on 11th June 2020.

The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated Organisation (CIO) as defined by Charities Act 2011.

#### Recruitment and appointment of new trustees

The existing trustees are responsible for the recruitment of new trustees. In selecting new trustees, we seek to identify people who are committed individuals whose views are aligned to the charity's vision in addition to being able to offer relevant skills and experience.

Potential trustees are invited to attend trustees' meetings to meet the trustees and have an informal interview and are given more details about the charity's aims and activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting.

This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity number

1189891

#### Principal address

Masjid Ul Hidayah  
2a Church Road  
London  
E12 6AQ

#### Trustees

1. Nazir Mohammed Munshi
2. Vali Patel
3. Yusuf Mohamed Patel
4. Gulamahmed Isap Sheth
5. Yakub Mohamed Vali
6. Yakub Ahmed Patel
7. Iqbal Bachcha
8. Yusuf Ibrahim Vali
9. Ismail Patel

#### Independent Examiner

Anwer Patel BA (Hons) FCA BFP  
Prestons & Jacksons Partnership LLP  
364 - 368 Cranbrook Road  
Ilford  
Essex  
IG2 6HY

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

Approved by order of the board of trustees on ...10-7-2024... and signed on its behalf by:

.....Yusuf Ibrahim Vali..... 10-7-2024  
Trustee

YUSUF IBRAHIM VALI

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MUSLIM PATEL ASSOCIATION (BHARUCH)**

**Independent examiner's report to the trustees of Muslim Patel Association (Bharuch)**

I report to the charity trustees on my examination of the accounts of Muslim Patel Association (Bharuch) (the Trust) for the year ended 31 March 2024.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A. PATEL

Anwer Patel BA (Hons) FCA BFP

Prestons & Jacksons Partnership LLP  
364 - 368 Cranbrook Road  
Ilford  
Essex  
IG2 6HY

Date: .....10/7/24.....

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	<b>31.3.24</b> <b>Unrestricted</b> <b>fund</b> <b>£</b>	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	<b>126,896</b>	140,538
<b>EXPENDITURE ON</b>			
Charitable activities	3	<b>79,589</b>	79,278
CHARITABLE			
<b>NET INCOME</b>		<b>47,307</b>	61,260
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>1,426,662</b>	1,365,402
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,473,969</b>	1,426,662

The notes form part of these financial statements

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**BALANCE SHEET  
31 MARCH 2024**

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	1,200,000	1,200,000
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		277,036	230,690
<b>CREDITORS</b>			
Amounts falling due within one year	9	(3,067)	(4,028)
<b>NET CURRENT ASSETS</b>		<b>273,969</b>	<b>226,662</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>1,473,969</b>	<b>1,426,662</b>
<b>NET ASSETS</b>		<b>1,473,969</b>	<b>1,426,662</b>
<b>FUNDS</b>			
Unrestricted funds	10	<b>1,473,969</b>	<b>1,426,662</b>
<b>TOTAL FUNDS</b>		<b>1,473,969</b>	<b>1,426,662</b>

The financial statements were approved by the Board of Trustees and authorised for issue on 10-7-24 and were signed on its behalf by:

Yusuf Ibrahim Vali  
Trustee

YUSUF IBRAHIM VALI

The notes form part of these financial statements

## MUSLIM PATEL ASSOCIATION (BHARUCH)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Statutory Information**

Muslim Patel Association (Bharuch) is a charitable incorporated organisation (CIO) registered with Charity Commission in England and Wales. The registered office address can be found at the information page.

##### **Going Concern**

The Board of trustees confirm that they have sufficient income to be in operation for the next twelve months.

As a result, the accounts have been prepared on a going concern basis.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

No Depreciation was charged in the year on the property as the residual value is greater than costs.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**2. DONATIONS AND LEGACIES**

	<b>31.3.24</b>	<b>31.3.23</b>
	£	£
Donations	54,434	59,965
Madrassa Fees	64,416	69,250
Lillah	8,046	10,771
Qurbani & Sadaqa	-	552
	<b>126,896</b>	<b>140,538</b>
	<b>126,896</b>	<b>140,538</b>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs	Support costs	Totals
	£	£	£
CHARITABLE	72,097	7,492	79,589
	<b>72,097</b>	<b>7,492</b>	<b>79,589</b>
	<b>72,097</b>	<b>7,492</b>	<b>79,589</b>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**5. STAFF COSTS**

	<b>31.3.24</b>	<b>31.3.23</b>
	£	£
Wages and salaries	46,401	39,875
	<b>46,401</b>	<b>39,875</b>
	<b>46,401</b>	<b>39,875</b>

The average monthly number of employees during the year was as follows:

	<b>31.3.24</b>	<b>31.3.23</b>
Charitable Activities	8	8
	<b>8</b>	<b>8</b>
	<b>8</b>	<b>8</b>

No employees received emoluments in excess of £60,000.

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 31.3.23**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b> Donations and legacies	140,538
<b>EXPENDITURE ON</b> <b>Charitable activities</b> CHARITABLE	79,278
<b>NET INCOME</b>	61,260
<b>RECONCILIATION OF FUNDS</b> Total funds brought forward	1,365,402
<b>TOTAL FUNDS CARRIED FORWARD</b>	1,426,662

**7. KEY MANAGEMENT PERSONNEL**

Key Management Personnel comprise of the Board of Trustees.

**8. TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST</b> At 1 April 2023 and 31 March 2024	1,200,000
<b>NET BOOK VALUE</b> At 31 March 2024	1,200,000
At 31 March 2023	1,200,000

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

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

	31.3.24	31.3.23
	£	£
Taxation and social security	235	179
Other creditors	2,832	3,849
	<b>3,067</b>	<b>4,028</b>
	<b>3,067</b>	<b>4,028</b>

**10. MOVEMENT IN FUNDS**

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,426,662	47,307	1,473,969
	<b>1,426,662</b>	<b>47,307</b>	<b>1,473,969</b>
<b>TOTAL FUNDS</b>	<b>1,426,662</b>	<b>47,307</b>	<b>1,473,969</b>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	126,896	(79,589)	47,307
	<b>126,896</b>	<b>(79,589)</b>	<b>47,307</b>
<b>TOTAL FUNDS</b>	<b>126,896</b>	<b>(79,589)</b>	<b>47,307</b>

**Comparatives for movement in funds**

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,365,402	61,260	1,426,662
	<b>1,365,402</b>	<b>61,260</b>	<b>1,426,662</b>
<b>TOTAL FUNDS</b>	<b>1,365,402</b>	<b>61,260</b>	<b>1,426,662</b>

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	140,538	(79,278)	61,260
<b>TOTAL FUNDS</b>	<u>140,538</u>	<u>(79,278)</u>	<u>61,260</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	31.3.24	31.3.23
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	54,434	59,965
Madrassa Fees	64,416	69,250
Lillah	8,046	10,771
Qurbani & Sadaqa	-	552
	126,896	140,538
<b>Total incoming resources</b>	<b>126,896</b>	<b>140,538</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	46,401	39,875
Rates and water	50	40
Light and heat	9,041	7,337
Telephone	1,324	1,324
Postage and stationery	-	100
Sundries	-	790
Casual Wages	11,370	18,910
Books and Other Materials	1,961	1,555
Events and Prizes	1,950	1,470
	72,097	71,401
<b>Support costs</b>		
<b>Information technology</b>		
Repairs and renewals	5,092	5,577
<b>Governance costs</b>		
Independent Examiners Fees	1,500	1,400
Other Professional Costs	900	900
	2,400	2,300
Total resources expended	<b>79,589</b>	<b>79,278</b>
<b>Net income</b>	<b>47,307</b>	<b>61,260</b>

This page does not form part of the statutory financial statements

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

England & Wales - Charity number 1189891

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# Accounts

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**REGISTERED CHARITY NUMBER: 1189891**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
MUSLIM PATEL ASSOCIATION (BHARUCH)**

**Prestons & Jacksons Partnership LLP  
364 - 368 Cranbrook Road  
Ilford  
Essex  
IG2 6HY**

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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# MUSLIM PATEL ASSOCIATION (BHARUCH)

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The Charitable Objectives of the Association are:

1. To promote the Islamic faith and in particular to provide facilities for salaah (prayer), Nikkah (marriages), Janaazah (funerals), Eid Salaah.

- To support and develop the Madrassa (religious education classes) in accordance with the Sunni Laws of Ahle-Sunnat-Wal-Jammat (Deobundi)

2. To promote the benefit of the inhabitants and primarily the muslim inhabitants of the London Borough of Newham (hereinafter called - The Area of Benefit) without distinction of race or of political or other opinions by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to:

- To advance the Islamic religion for the benefit of the public in accordance with the statements of belief appearing in the schedule

- To advance the education of the said inhabitants

- To promote and practice the concept of cohesive and integrated society amongst all communities

- To provide facilities for religious worship, recreation or other leisure time occupation for the said inhabitants in the interest of social welfare with the object of improving their conditions of life

3. To promote such other charitable purposes as may from time to time be determined.

#### Public benefit

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity.

### FINANCIAL REVIEW

#### Financial position

The total funding received in the period amounted to £140,538 (2022: £129,025). The primary sources of funding for the year were fees earned from Madrassa. The total resources expended were £79,278 (2022: £62,028) in the year. This resulted to a surplus of £61,200 (2022: £66,997) in the year.

Reserves at the end of the financial year ended 31 March 2023 were £1,426,662 (2022: £1,365,402).

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document.

The Association was registered with Charity Commission on 11th June 2020 as a Charitable Incorporated Organisation (CIO)- Foundation.

# MUSLIM PATEL ASSOCIATION (BHARUCH)

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Recruitment and appointment of new trustees

The existing trustees are responsible for the recruitment of new trustees. In selecting new trustees, we seek to identify people who are committed individuals whose views are aligned to the charity's vision in addition to being able to offer relevant skills and experience.

Potential trustees are invited to attend trustees' meetings to meet the trustees and have an informal interview and are given more details about the charity's aims and activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting.

This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

#### Transfer of Assets

The charity has taken over the assets and liabilities of an old unregistered trust and we have used merger accounts.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity number

1189891

#### Principal address

Masjid Ul Hidayah  
2a Church Road  
London  
E12 6AQ

#### Trustees

1. Nazir Mohammed Munshi
2. Vali Patel
3. Yusuf Mohamed Patel
4. Gulamahmed Isap Sheth
5. Yakub Mohamed Vali
6. Yakub Ahmed Patel
7. Iqbal Bachcha
8. Yusuf Ibrahim Vali
9. Ismail Patel


#### Independent Examiner

Anwer Patel BA (Hons) FCA BFP  
Prestons & Jacksons Partnership LLP  
364 - 368 Cranbrook Road  
Ilford  
Essex  
IG2 6HY

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

Approved by order of the board of trustees on ....15.11.23..... and signed on its behalf by:

  
.....  
Trustee : Mr Yusuf Ibrahim Vali

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MUSLIM PATEL ASSOCIATION (BHARUCH)**

**Independent examiner's report to the trustees of Muslim Patel Association (Bharuch)**

I report to the charity trustees on my examination of the accounts of Muslim Patel Association (Bharuch) (the Trust) for the year ended 31 March 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*A. PATEL*

Anwer Patel BA (Hons) FCA BFP

Prestons & Jacksons Partnership LLP  
364 - 368 Cranbrook Road  
Ilford  
Essex  
IG2 6HY

Date: ..... 17 / 11 / 23 .....

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

		<b>31.3.23</b>	<b>31.3.22</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
		<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	<b>140,538</b>	129,024
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	3	<b>79,278</b>	62,027
<b>CHARITABLE</b>			
<b>NET INCOME</b>		<b>61,260</b>	66,997
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>1,365,402</b>	1,298,405
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,426,662</b>	1,365,402

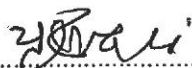
The notes form part of these financial statements

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**BALANCE SHEET  
31 MARCH 2023**

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	1,200,000	1,200,000
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		230,690	170,606
<b>CREDITORS</b>			
Amounts falling due within one year	9	(4,028)	(5,204)
<b>NET CURRENT ASSETS</b>		<u>226,662</u>	<u>165,402</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,426,662</u>	1,365,402
<b>NET ASSETS</b>		<u>1,426,662</u>	<u>1,365,402</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>1,426,662</u>	<u>1,365,402</u>
<b>TOTAL FUNDS</b>		<u>1,426,662</u>	<u>1,365,402</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15.11.23 and were signed on its behalf by:

  
 Trustee : Mr Yusuf Ibrahim Vali

The notes form part of these financial statements

## MUSLIM PATEL ASSOCIATION (BHARUCH)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Going Concern**

The Board of trustees confirm that they have sufficient income to be in operation for the next twelve months.

As a result, the accounts have been prepared on a going concern basis.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

No Depreciation was charged in the year on the property as the residual value is greater than costs.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**2. DONATIONS AND LEGACIES**

	<b>31.3.23</b>	31.3.22
	£	£
Donations	<b>59,965</b>	61,344
Madrassa Fees	<b>69,250</b>	55,305
Lillah	<b>10,771</b>	10,134
Qurbani & Sadaqa	<b>552</b>	951
Masjid Expansion	-	1,290
	<u><b>140,538</b></u>	<u>129,024</u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs	Support costs	Totals
	£	£	£
CHARITABLE	<u><b>71,401</b></u>	<u><b>7,877</b></u>	<u><b>79,278</b></u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**5. STAFF COSTS**

	<b>31.3.23</b>	31.3.22
	£	£
Wages and salaries	<u><b>39,875</b></u>	<u>41,316</u>
	<u><b>39,875</b></u>	<u>41,316</u>

The average monthly number of employees during the year was as follows:

	<b>31.3.23</b>	31.3.22
Charitable Activities	<u><b>8</b></u>	<u>8</u>

No employees received emoluments in excess of £60,000.

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

<b>6.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 31.3.22</b>	Unrestricted fund £
	<b>INCOME AND ENDOWMENTS FROM</b>	
	Donations and legacies	<u>129,024</u>
	<b>EXPENDITURE ON</b>	
	Charitable activities	
	CHARITABLE	<u>62,027</u>
	<b>NET INCOME</b>	66,997
	<b>RECONCILIATION OF FUNDS</b>	
	Total funds brought forward	<u>1,298,405</u>
	<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,365,402</u></u>
<b>7.</b>	<b>KEY MANAGEMENT PERSONNEL</b>	
	Key Management Personnel comprise of the Board of Trustees.	
<b>8.</b>	<b>TANGIBLE FIXED ASSETS</b>	Freehold property £
	<b>COST</b>	
	At 1 April 2022 and 31 March 2023	<u>1,200,000</u>
	<b>NET BOOK VALUE</b>	
	At 31 March 2023	<u><u>1,200,000</u></u>
	At 31 March 2022	<u><u>1,200,000</u></u>

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

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

	31.3.23	31.3.22
	£	£
Taxation and social security	179	-
Other creditors	3,849	5,204
	<u>4,028</u>	<u>5,204</u>

**10. MOVEMENT IN FUNDS**

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,365,402	61,260	1,426,662
	<u>1,365,402</u>	<u>61,260</u>	<u>1,426,662</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	140,538	(79,278)	61,260
	<u>140,538</u>	<u>(79,278)</u>	<u>61,260</u>

**Comparatives for movement in funds**

	At 1/4/21	Net movement in funds	At 31/3/22
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,298,405	66,997	1,365,402
	<u>1,298,405</u>	<u>66,997</u>	<u>1,365,402</u>

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	129,024	(62,027)	66,997
<b>TOTAL FUNDS</b>	<u>129,024</u>	<u>(62,027)</u>	<u>66,997</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	31.3.23	31.3.22
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	59,965	61,344
Madrassa Fees	69,250	55,305
Lillah	10,771	10,134
Qurbani & Sadaqa	552	951
Masjid Expansion	-	1,290
	<u>140,538</u>	<u>129,024</u>
<b>Total incoming resources</b>	<b>140,538</b>	<b>129,024</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	39,875	41,316
Rates and water	40	460
Light and heat	7,337	2,678
Telephone	1,324	1,263
Postage and stationery	100	8
Sundries	790	-
Casual Wages	18,910	10,833
Books and Other Materials	1,555	2,969
Events and Prizes	1,470	-
	<u>71,401</u>	<u>59,527</u>
<b>Support costs</b>		
<b>Information technology</b>		
Repairs and renewals	5,577	300
<b>Governance costs</b>		
Independent Examiners Fees	1,400	1,300
Other Professional Costs	900	900
	<u>2,300</u>	<u>2,200</u>
Total resources expended	<u>79,278</u>	<u>62,027</u>
<b>Net income</b>	<u><b>61,260</b></u>	<u><b>66,997</b></u>

This page does not form part of the statutory financial statements

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

England & Wales - Charity number 1189891

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# Accounts

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**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2022  
for  
Muslim Patel Association (Bharuch)**

Prestons & Jacksons Partnership LLP  
364 - 368 Cranbrook Road  
Ilford  
Essex  
IG2 6HY

**Muslim Patel Association (Bharuch)**

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for the Year Ended 31 March 2022**

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## **Muslim Patel Association (Bharuch)**

### **Report of the Trustees for the Year Ended 31 March 2022**

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

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Charitable Objectives of the Association are:

1. To promote the Islamic faith and in particular to provide facilities for salaah (prayer), Nikkah (marriages), Janaazah (funerals), Eid Salaah.
  - To support and develop the Madrassa (religious education classes) in accordance with the Sunni Laws of Ahle-Sunnat-Wal-Jammat (Deobundi)
2. To promote the benefit of the inhabitants and primarily the muslim inhabitants of the London Borough of Newham (hereinafter called - The Area of Benefit) without distinction of race or of political or other opinions by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to:
  - To advance the Islamic religion for the benefit of the public in accordance with the statements of belief appearing in the schedule
  - To advance the education of the said inhabitants
  - To promote and practice the concept of cohesive and integrated society amongst all communities
  - To provide facilities for religious worship, recreation or other leisure time occupation for the said inhabitants in the interest of social welfare with the object of improving their conditions of life
3. To promote such other charitable purposes as may from time to time be determined.

##### **Public benefit**

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity.

#### **FINANCIAL REVIEW**

##### **Financial position**

The total funding received in the period amounted to £129,025 (2021: £118,709). The primary sources of funding for the year were fees earned from Madrassa. The total resources expended were £62,028 (2021: £49,835) in the year. This resulted to a surplus of £66,997 (2021: £68,874) in the year.

Reserves at the end of the financial year ended 31 March 2022 were £1,365,402 (2021: £1,298,405).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document.

The Association was registered with Charity Commission on 11th June 2020 as a Charitable Incorporated Organisation (CIO)- Foundation.

## **Muslim Patel Association (Bharuch)**

### **Report of the Trustees for the Year Ended 31 March 2022**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Recruitment and appointment of new trustees**

The existing trustees are responsible for the recruitment of new trustees. In selecting new trustees, we seek to identify people who are committed individuals whose views are aligned to the charity's vision in addition to being able to offer relevant skills and experience.

Potential trustees are invited to attend trustees' meetings to meet the trustees and have an informal interview and are given more details about the charity's aims and activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting.

This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

##### **Transfer of Assets**

The charity has taken over the assets and liabilities of an old unregistered trust and we have used merger accounts.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1189891

##### **Principal address**

Masjid Ul Hidayah  
2a Church Road  
London  
E12 6AQ

##### **Trustees**

1. Nazir Mohammed Munshi
2. Vali Patel
3. Yusuf Mohmed Patel
4. Gulamahmed Isap Sheth
5. Yakub Mohamed Vali
6. Yakub Ahmed Patel
7. Iqbal Bachcha
8. Yusuf Ibrahim Vali
9. Ismail Patel

##### **Independent Examiner**

Anwer Patel BA (Hons) FCA BFP  
ICAEW  
Prestons & Jacksons Partnership LLP  
364 - 368 Cranbrook Road  
Ilford  
Essex  
IG2 6HY

**Muslim Patel Association (Bharuch)**

**Report of the Trustees  
for the Year Ended 31 March 2022**

Approved by order of the board of trustees on 12/10/22 and signed on its behalf by:

VALI PATEL  
Patel

.....  
Trustee

**Independent Examiner's Report to the Trustees of  
Muslim Patel Association (Bharuch)**

**Independent examiner's report to the trustees of Muslim Patel Association (Bharuch)**

I report to the charity trustees on my examination of the accounts of Muslim Patel Association (Bharuch) (the Trust) for the year ended 31 March 2022.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A. PATEL

Anwer Patel BA (Hons) FCA BFP  
ICAEW  
Prestons & Jacksons Partnership LLP  
364 - 368 Cranbrook Road  
Ilford  
Essex  
IG2 6HY

Date: ..... 14/10/22 .....

**Muslim Patel Association (Bharuch)**

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

		<b>Year Ended 31/3/22 Unrestricted fund £</b>	<b>Period 11/6/20 to 31/3/21 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	<b>129,024</b>	114,124
Other income		-	4,585
<b>Total</b>		<b>129,024</b>	<b>118,709</b>
<b>EXPENDITURE ON Charitable activities</b>	3	<b>62,027</b>	<b>49,835</b>
<b>CHARITABLE NET INCOME</b>		<b>66,997</b>	<b>68,874</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>1,298,405</b>	1,229,531
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,365,402</b>	<b>1,298,405</b>

The notes form part of these financial statements

**Muslim Patel Association (Bharuch)**

**Balance Sheet  
31 March 2022**

	Notes	31/3/22 Unrestricted fund £	31/3/21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	1,200,000	1,200,000
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		170,606	105,479
<b>CREDITORS</b>			
Amounts falling due within one year	9	(5,204)	(7,074)
<b>NET CURRENT ASSETS</b>		<u>165,402</u>	<u>98,405</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,365,402</u>	<u>1,298,405</u>
<b>NET ASSETS</b>		<u>1,365,402</u>	<u>1,298,405</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>1,365,402</u>	<u>1,298,405</u>
<b>TOTAL FUNDS</b>		<u>1,365,402</u>	<u>1,298,405</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12/10/22 and were signed on its behalf by:

*VALI PATEL*

*Trustee*

Trustee

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

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Going Concern and Implication of Covid 19**

Although the Pandemic has had an impact on the charity, the Board of Trustees have secured sufficient funding to carry out their charitable activities. In addition, various cost savings measures have been adopted to curb down on their expenditure. All approaches adopted are in line with the government guidelines of the Covid 19.

The CIO is confident to be in operation for the next twelve months and on this basis, the accounts have been prepared on a going concern basis.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

No Depreciation was charged in the year on the property as the residual value is greater than costs.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Muslim Patel Association (Bharuch)**

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

**2. DONATIONS AND LEGACIES**

	<b>Year Ended</b> <b>31/3/22</b> <b>£</b>	Period 11/6/20 to 31/3/21 £
Donations	<b>61,344</b>	637
Madrassa Fees	<b>55,305</b>	110,954
Lillah	<b>10,134</b>	1,521
Qurbani & Sadaqa	<b>951</b>	332
Masjid Expansion	<b>1,290</b>	680
	<u><b>129,024</b></u>	<u>114,124</u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs £	Totals £
CHARITABLE	<u><b>59,527</b></u>	<u><b>2,500</b></u>	<u><b>62,027</b></u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the period ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the period ended 31 March 2021.

**5. STAFF COSTS**

	<b>Year Ended</b> <b>31/3/22</b> <b>£</b>	Period 11/6/20 to 31/3/21 £
Wages and salaries	<b>52,149</b>	36,350
	<u><b>52,149</b></u>	<u>36,350</u>

The average monthly number of employees during the year was as follows:

	<b>Year Ended</b> <b>31/3/22</b>	Period 11/6/20 to 31/3/21
Charitable Activities	<u><b>8</b></u>	<u>8</u>

**Muslim Patel Association (Bharuch)**

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

**5. STAFF COSTS - continued**

No employees received emoluments in excess of £60,000.

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

	Unrestricte fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	114,124
Other income	4,585
<b>Total</b>	<u>118,709</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
CHARITABLE	49,835
<b>NET INCOME</b>	<u>68,874</u>

**RECONCILIATION OF FUNDS**

**Total funds brought forward** 1,229,531

**TOTAL FUNDS CARRIED FORWARD** 1,298,405

**7. KEY MANAGEMENT PERSONNEL**

Key Management Personnel comprise of the Board of Trustees.

**8. TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST</b>	
At 1 April 2021 and 31 March 2022	<u>1,200,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>1,200,000</u>
At 31 March 2021	<u>1,200,000</u>

**Muslim Patel Association (Bharuch)**

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

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

	31/3/22	31/3/21
	£	£
Taxation and social security	-	313
Other creditors	5,204	6,761
	<u>5,204</u>	<u>7,074</u>

**10. MOVEMENT IN FUNDS**

	At 1/4/21	Net movement in funds	At 31/3/22
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,298,405	66,997	1,365,402
	<u>1,298,405</u>	<u>66,997</u>	<u>1,365,402</u>
<b>TOTAL FUNDS</b>	<u>1,298,405</u>	<u>66,997</u>	<u>1,365,402</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	129,024	(62,027)	66,997
	<u>129,024</u>	<u>(62,027)</u>	<u>66,997</u>
<b>TOTAL FUNDS</b>	<u>129,024</u>	<u>(62,027)</u>	<u>66,997</u>

**Comparatives for movement in funds**

	At	Net movement in funds	At
	11/6/20	£	31/3/21
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,229,531	68,874	1,298,405
	<u>1,229,531</u>	<u>68,874</u>	<u>1,298,405</u>
<b>TOTAL FUNDS</b>	<u>1,229,531</u>	<u>68,874</u>	<u>1,298,405</u>

**Muslim Patel Association (Bharuch)**

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

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	118,709	(49,835)	68,874
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>118,709</u>	<u>(49,835)</u>	<u>68,874</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**12. TRANSFER OF ASSETS**

The CIO acquired the assets (there were no liabilities) of an old unregistered charity on 11th June 2020.

We have accounted for these under Merger Accounting basis as per the Charity Sorp.

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	Year Ended 31/3/22 £	Period 11/6/20 to 31/3/21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	61,344	637
Madrassa Fees	55,305	110,954
Lillah	10,134	1,521
Qurbani & Sadaqa	951	332
Masjid Expansion	1,290	680
	129,024	114,124
<b>Other income</b>		
Job Retention Scheme	-	4,585
	129,024	118,709
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	52,149	36,350
Rates and water	460	629
Light and heat	2,678	4,120
Telephone	1,263	552
Postage and stationery	8	-
Sundries	2,969	3,984
	59,527	45,635
<b>Support costs</b>		
<b>Information technology</b>		
Repairs and renewals	300	-
<b>Governance costs</b>		
Independent Examiners Fees	1,300	1,200
Other Professional Costs	900	3,000
	2,200	4,200
Total resources expended	62,027	49,835
<b>Net income</b>	66,997	68,874

This page does not form part of the statutory financial statements

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

England & Wales - Charity number 1189891

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# Accounts

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**REGISTERED CHARITY NUMBER: 1189891**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE PERIOD 11 JUNE 2020 TO 31 MARCH 2021  
FOR  
MUSLIM PATEL ASSOCIATION (BHARUCH)**

Prestons & Jacksons Partnership LLP  
364 - 368 Cranbrook Road  
Ilford  
Essex  
IG2 6HY

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

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FOR THE PERIOD 11 JUNE 2020 TO 31 MARCH 2021**

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## MUSLIM PATEL ASSOCIATION (BHARUCH)

### REPORT OF THE TRUSTEES FOR THE PERIOD 11 JUNE 2020 TO 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the period 11 June 2020 to 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The Charitable Objectives of the Association are:

1. To promote the Islamic faith and in particular to provide facilities for salaah (prayer), Nikkah (marriages), Janaazah (funerals), Eid Salaah.
  - To support and develop the Madrassa (religious education classes) in accordance with the Sunni Laws of Ahle-Sunnat-Wal-Jammat (Deobundi)
2. To promote the benefit of the inhabitants and primarily the muslim inhabitants of the London Borough of Newham (hereinafter called - The Area of Benefit) without distinction of race or of political or other opinions by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to:
  - To advance the Islamic religion for the benefit of the public in accordance with the statements of belief appearing in the schedule
  - To advance the education of the said inhabitants
  - To promote and practice the concept of cohesive and integrated society amongst all communities
  - To provide facilities for religious worship, recreation or other leisure time occupation for the said inhabitants in the interest of social welfare with the object of improving their conditions of life
3. To promote such other charitable purposes as may from time to time be determined.

##### Public benefit

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity.

#### FINANCIAL REVIEW

##### Financial position

The total funding received in the period amounted to £118,709. The primary sources of funding for the year were fees earned from Madrassa. The total resources expended were £49,835 in the year. This resulted to a surplus of £68,874 in the year.

Reserves at the end of the financial year ended 31 March 2021 were £1,298,405 of which all were unrestricted reserves (2020: £1,299,531). Previous year's reserves were assets transferred from an old unregistered charity.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document.

The Association was registered with Charity Commission on 11th June 2020 as a Charitable Incorporated Organisation (CIO)- Foundation.

## MUSLIM PATEL ASSOCIATION (BHARUCH)

### REPORT OF THE TRUSTEES FOR THE PERIOD 11 JUNE 2020 TO 31 MARCH 2021

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Recruitment and appointment of new trustees**

The existing trustees are responsible for the recruitment of new trustees. In selecting new trustees, we seek to identify people who are committed individuals whose views are aligned to the charity's vision in addition to being able to offer relevant skills and experience.

Potential trustees are invited to attend trustees' meetings to meet the trustees and have an informal interview and are given more details about the charity's aims and activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting.

This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

##### **Transfer of Assets**

The charity has taken over the assets and liabilities of an old unregistered trust and we have used merger accounts.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1189891

##### **Principal address**

Masjid Ul Hidayah  
2a Church Road  
London  
E12 6AQ

##### **Trustees**

1. Nazir Mohammed Munshi - Appointed 15th March 2020
2. Vali Patel - Appointed 15th March 2020
3. Yusuf Mohamed Patel - Appointed 15th March 2020
4. Gulamahmed Isap Sheth - Appointed 15th March 2020
5. Yakub Mohamed Vali - Appointed 15th March 2020
6. Yakub Ahmed Patel - Appointed 15th March 2020
7. Iqbal Bachcha - Appointed 15th March 2020
8. Yusuf Ibrahim Vali - Appointed 15th March 2020
9. Ismail Patel - Appointed 15th March 2020


##### **Independent Examiner**

Anwer Patel BA (Hons) FCA BFP  
ICAEW  
Prestons & Jacksons Partnership LLP  
364 - 368 Cranbrook Road  
Ilford  
Essex  
IG2 6HY

MUSLIM PATEL ASSOCIATION (BHARUCH)

REPORT OF THE TRUSTEES  
FOR THE PERIOD 11 JUNE 2020 TO 31 MARCH 2021

Approved by order of the board of trustees on ..... 8/11/21 ..... and signed on its behalf by:



.....  
Trustee

GULAM AHMED ISHT SIRETH

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MUSLIM PATEL ASSOCIATION (BHARUCH)**

**Independent examiner's report to the trustees of Muslim Patel Association (Bharuch)**

I report to the charity trustees on my examination of the accounts of Muslim Patel Association (Bharuch) (the Trust) for the period 11 June 2020 to 31 March 2021.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*A. PATEL*

Anwer Patel BA (Hons) FCA BFP  
ICAEW  
Prestons & Jacksons Partnership LLP  
364 - 368 Cranbrook Road  
Ilford  
Essex  
IG2 6HY

Date: *8/11/21* .....

**MUSLIM PATEL ASSOCIATION (BHARUCH)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE PERIOD 11 JUNE 2020 TO 31 MARCH 2021**

	Notes	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies	2	114,124
Other income		4,585
<b>Total</b>		<b>118,709</b>
<b>EXPENDITURE ON</b>		
Charitable activities	3	
CHARITABLE		49,835
<b>NET INCOME</b>		<b>68,874</b>
<b>RECONCILIATION OF FUNDS</b>		
<b>Total funds brought forward</b>		<b>1,229,531</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,298,405</b>

The notes form part of these financial statements

MUSLIM PATEL ASSOCIATION (BHARUCH)

BALANCE SHEET  
31 MARCH 2021

	Notes	Unrestricted fund £
<b>FIXED ASSETS</b>		
Tangible assets	7	1,200,000
<b>CURRENT ASSETS</b>		
Cash at bank		105,479
<b>CREDITORS</b>		
Amounts falling due within one year	8	(7,074)
<b>NET CURRENT ASSETS</b>		<u>98,405</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,298,405</u>
<b>NET ASSETS</b>		<u>1,298,405</u>
<b>FUNDS</b>		
Unrestricted funds	9	<u>1,298,405</u>
<b>TOTAL FUNDS</b>		<u>1,298,405</u>

The financial statements were approved by the Board of Trustees and authorised for issue on  
..... 8/4/21 ..... and were signed on its behalf by:

.....  
Trustee **YUSUFIBRAHIM VALI**  
*Yusufi*

*+ Gulam*  
**GULAMAHMED ISAP SHEKH**

The notes form part of these financial statements

## MUSLIM PATEL ASSOCIATION (BHARUCH)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 11 JUNE 2020 TO 31 MARCH 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Going Concern and Implication of Covid 19**

Covid 19 has had an impact on the CIO. They had resorted to alternative approaches to cater for their charitable activities. They are being supported by the local communities and local funders. They are also complying with all the government guidelines.

The CIO is confident to be in operation for the next twelve months and on this basis, the accounts have been prepared on a going concern basis.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

No Depreciation was charged in the year on the property as the residual value is greater than costs.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 11 JUNE 2020 TO 31 MARCH 2021**

**2. DONATIONS AND LEGACIES**

	£
Donations	637
Madrassa Fees	110,954
Lillah	1,521
Qurbani & Sadaqa	332
Masjid Expansion	680
	<b>114,124</b>
	<b>114,124</b>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs £	Totals £
CHARITABLE	<b>45,635</b>	<b>4,200</b>	<b>49,835</b>
	<b>45,635</b>	<b>4,200</b>	<b>49,835</b>
	<b>45,635</b>	<b>4,200</b>	<b>49,835</b>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 March 2021.

**5. STAFF COSTS**

	£
Wages and salaries	36,350
	<b>36,350</b>
	<b>36,350</b>

The average monthly number of employees during the period was as follows:

Charitable Activities	<b>8</b>
	<b>8</b>

No employees received emoluments in excess of £60,000.

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 11 JUNE 2020 TO 31 MARCH 2021**

**6. KEY MANAGEMENT PERSONNEL**

Key Management Personnel comprise of the Board of Trustees.

**7. TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST</b>	
Additions	1,200,000
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>1,200,000</u>

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

	£
Taxation and social security	313
Other creditors	6,761
	<u>7,074</u>

**9. MOVEMENT IN FUNDS**

	At 11/6/20 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted funds</b>			
General fund	1,229,531	68,874	1,298,405
<b>TOTAL FUNDS</b>	<u>1,229,531</u>	<u>68,874</u>	<u>1,298,405</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	118,709	(49,835)	68,874
<b>TOTAL FUNDS</b>	<u>118,709</u>	<u>(49,835)</u>	<u>68,874</u>

**MUSLIM PATEL ASSOCIATION (BHARUCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 11 JUNE 2020 TO 31 MARCH 2021**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 31 March 2021.

**11. TRANSFER OF ASSETS**

The CIO acquired the assets (there were no liabilities) of an old unregistered charity on 11th June 2020.

We have accounted for these under Merger Accounting basis as per the Charity Corp.

The old trust had not prepared accounts previously. We therefore were unable to include comparative figures for the previous year.

MUSLIM PATEL ASSOCIATION (BHARUCH)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD 11 JUNE 2020 TO 31 MARCH 2021

£

**INCOME AND ENDOWMENTS**

**Donations and legacies**

Donations	637
Madrassa Fees	110,954
Lillah	1,521
Qurbani & Sadaqa	332
Masjid Expansion	680

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114,124

**Other income**

Job Retention Scheme	4,585
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**Total incoming resources**

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118,709

**EXPENDITURE**

**Charitable activities**

Wages	36,350
Rates and water	629
Light and heat	4,120
Telephone	552
Sundries	3,984

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45,635

**Support costs**

**Governance costs**

Independent Examiners Fees	1,200
Other Professional Costs	3,000

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4,200

**Total resources expended**

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49,835

**Net income**

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68,874

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This page does not form part of the statutory financial statements

