

**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**

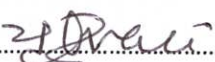
	Notes	Unrestricted Funds 31-03-2025 £	Total Funds 31-03-2024 (restated) £
<u>INCOMING RESOURCES</u>			
Incoming Resources from Donations and Legacies	2	123,455	126,896
<u>RESOURCES EXPENDED</u>			
Expenditure on Charitable Activities	3	87,081	79,589
Net incoming/(outgoing) resources		36,374	47,307
Funds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

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

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

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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

Cost:

At 1 April 2024 and 31 March 2025

Net Book Value:

At 31 March 2025

At 31 March 2024

Freehold Property £	Total £
1,200,000	1,200,000
1,200,000	1,200,000
1,200,000	1,200,000

7. DEBTORS

Debtor

31/03/2025 £	31/03/2024 £
194	-
194	-

8. CREDITORS: Amount falling due within one year

Taxation and social security

Other creditors

31/03/2025 £	31/03/2024 (restated) £
-	235
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:

	Total 31/03/2025 £	Total 31/03/2024 (restated) £
Start of the year	1,468,232	1,420,925
Net movement in funds	36,374	47,307
End of the year	1,504,606	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
	£	£
INCOMING RESOURCES		
Donations and Legacies		
Donations	55,057	54,434
Madressa fees	61,254	64,416
Lillah	5,144	8,046
	<u>123,455</u>	<u>126,896</u>
RESOURCES EXPENDED		
Charitable Activities		
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
Total Resources Expended	<u>87,081</u>	<u>79,589</u>
SURPLUS OF INCOME OVER EXPENDITURE	<u>36,374</u>	<u>47,307</u>