

Registered Charity Number
291768

THE LEAGUE OF BRITISH MUSLIMS - UK

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2020

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LEAGUE OF BRITISH MUSLIMS - UK

Report and accounts

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LEAGUE OF BRITISH MUSLIMS – UK
Charity Information

Trustees

Ch. Khalid Hussain
Mian Afzal Khalid
Muhammad Ahmad Chaudhry
Mazhar Saleem
Namreen Battool

Accountants

Aftab Ahmad Khan
Apex Associates LLP
Accountants and Tax Consultants
58-A Ilford Lane
Ilford
Essex
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Bankers

Lloyds Bank Plc
25 Gresham Street
London
EC2V 7HN

Registered office

Ilford Muslim Community Centre
Eton Road, Essex
IG2 2UE

Registered charity number

291768

LEAGUE OF BRITISH MUSLIMS

The report of the trustees for the period ended 31 December 2020

Introduction

The trustees present their final report and accounts for the period ended 31 December 2020. The board of trustees are satisfied with the performance of the charity during the year and the position at 31 December 2020 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations. Although due to covid-19 lockdown and restrictions we have had to stop most of our face-to-face services and other activities were literally reduced. Large numbers of our community members suffered from this but we managed to provide services to these vulnerable people and homeless with help from London borough grant to provide meals, advice and help through volunteers to their doorsteps.

Structure, Governance and Management

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW). The governing document of the charity is the Trust Deed establishing the charity. The Governing document is dated 23 March 1985. The trustees are all individuals.

The Charity was established by a charitable trust deed on 23rd March 1985.

The Trustees who served during the year were:

Ch. Khalid Hussain
Main Afzal Khalid
Muhammad Ahmad Chaudhry
Mazhar Saleem
Namreen Battool

The Trustees are elected and co-opted under the terms of the Constitution.

The management of the Charity is the responsibility of the Trustees; however, the day-to-day project activities are managed by paid staff and volunteers and this year Trustees spent more time to manage the activities, as we had no paid staff due to financial restraints.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied those systems are in place to mitigate exposure to major risks.

Objectives and Activities

The principal objects of the charity are to advance the religion of Islam and to advance Islamic Education amongst Muslims residents in England and Wales. The policies adopted in furtherance of these objects are to provide Islamic Education, establish prayer and involve people of all ages on Social, Cultural and Religious activities and to promote faith dialogue activities.

To promote tolerance respect for everyone irrespective of their colour, gender, origin or faith.

We had a grant from the mayor of London to challenge ideology, extremism and radicalisation and promote respect and tolerance. The project was very successfully delivered by our trainers through Zoom and virtual meetings due to covid-19 restrictions.

Achievements and Performance

The Charity continued to provide social, cultural, education, health and religious activities. This has included providing an after-school club and indoor sports facilities for young people. We have continued to organise drop-in centre and have continued to provide information, advice, advocacy and support to other BME organisations and individuals. To improve the quality of life of local residents and reduce stress. We have continued to work with other voluntary and statutory organisations locally and nationally to promote faith and community cohesion on a national level. Facilities are provided 3 days a week for women education & leisure activities.

The charity has continued actively to work with various government Departments and other Statutory Bodies on the issues and policies affecting BME communities particularly on Radicalisation & Extremism and Promoting Faith & Community Cohesion in Great Britain. We have been lobbying Government on various policies changes nationally and internationally, which affect British Muslims in the UK.

During the year we organised One Faith in March 2020 two conference by inviting Leaders and Member of other Faiths. These were well attended. The purpose was to create a cohesive community within Redbridge, allowing communities to work together in partnership, remove any obstacles to resolve differences by peaceful means and in creating and developing good

understanding of each other and promoting community cohesion & respect for other faiths. Conference participants were local MP, mayor of Redbridge, leader of the Redbridge council, major general of the British Armed Forces London, Deputy high commissioner Pakistan London, borough commander of Redbridge police and other faith leaders.

Financial Review

The Charity was adversely affected by the Covid as they were not able to raise many donations for various activities or rental income but still managed to improve its reserves as shown in the accounts due to the grants received.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six-month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity current activities while consideration is given to ways in which additional funds may be raised. The level of reserves has been maintained throughout the year.

The Trustees thank all the organisations and individuals who helped to fund our activities during this difficult year due to covid-19 lockdown restrictions.

Our thanks also go to all the volunteers who dedicated their valuable time and effort to make all our activities successful and we thank local businesses that donated to the charity.

Special thanks go to Bashir Chaudhry MBE founder of the Charity who is still actively support and guide the trustees and promotes the charity's work on a national level.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Statement of Trustees' Responsibilities

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material
- departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on

23-9-2021



Mr Khalid Hussain Chaudhry
Trustee

LEAGUE OF BRITISH MUSLIMS - UK

Independent Examiner's Report to the trustees of the charity

on the accounts of the Charity for the period ended 31 December 2020

I report on the financial statements of the Charity for the period ended 31 December 2020 which have been prepared in accordance with the Charities Act 2011 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, adapted to meet the needs of unincorporated organisations, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as revised in June 2008. (The SORP), under the historical cost convention and the accounting policies.

Respective responsibilities of trustees and examiner

As described, the Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report, I obtain written assurances from the trustees of all material matters.

Independent Examiner's Statement, report and opinion

In connection with my examination, no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 130 of the Act;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.



Aftab Ahmad Khan

FMAAT, ATT

Apex Associates LLP

Accountants and Tax Consultants

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Date : 23 Sept 2021

LEAGUE OF BRITISH MUSLIMS - UK
Statement of Financial Activities
For The Period Ended 31 December 2020

		UNRESTRICTED FUNDS	TOTAL FUNDS	LAST YEAR FUNDS
	NOTES	2020 £	2020 £	2019 £
Incoming resources				
Incoming resources from generated funds				
Voluntary income	3	28,221	28,221	67,005
Other Incoming Resources		34,000	34,000	-
Total incoming resources		<u>62,221</u>	<u>62,221</u>	<u>67,005</u>
Costs of charitable activities		<u>(74,800)</u>	<u>(74,800)</u>	<u>(39,332)</u>
Total resources expended		<u>(74,800)</u>	<u>(74,800)</u>	<u>(39,332)</u>
Net incoming resources before transfers between funds		<u>(12,578)</u>	<u>(12,578)</u>	<u>27,673</u>
Total funds brought forward		-	-	-
Total Funds carried forward		<u>(12,578)</u>	<u>(12,578)</u>	<u>27,673</u>

LEAGUE OF BRITISH MUSLIMS - UK
Income and Expenditure Account
For The Period Ended 31 December 2020

	2020 £	2019 £
Voluntary income	62,221	67,005
Costs of charitable activities	(74,800)	(39,332)
Gross surplus	(12,578)	27,673
Surplus on ordinary activities before tax	(12,578)	27,673
Surplus for the financial year	(12,578)	27,673
Gift Aid Payments	-	-
Retained surplus for the financial year	(12,578)	27,673

LEAGUE OF BRITISH MUSLIMS - UK
Balance Sheet
as at 31 December 2020

	Notes	2020	2019
		£	£
The assets and liabilities of the charity:			
Fixed assets			
Tangible assets	6	728,075	726,555
Total fixed assets		728,075	726,555
Current assets			
Debtors	7	972	2,855
Cash at bank and in hand		105,166	114,554
Total current assets		106,138	117,409
Amounts due within one year	8	(5,815)	(2,988)
Net current assets		100,323	114,421
Total assets less current liabilities		828,398	840,976
Net assets including pension asset / liability		828,398	840,976
The funds of the charity:			
Unrestricted income funds			
Unrestricted revenue accumulated funds	9	828,398	840,976
Total Funds		828,398	840,976

The financial statements were approved by the Board of Trustees

on 23-9-2021 signed on its behalf by:



Mr Khalid Hussain Chaudhry - Trustee

LEAGUE OF BRITISH MUSLIMS - UK
 NOTES TO THE ACCOUNTS
 FOR THE PERIOD ENDED 31 December 2020

1 Accounting policies

Accounting convention

The financial statements are prepared on a going concern basis, under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming Resources

All Incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Recognition of liabilities

Liabilities are recognised on the accrual's basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

A fixed asset fund is maintained which represents the written down value of tangible fixed assets, and is divided into a restricted fixed asset fund representing the written down value of those assets subject to restrictions, with the balance being in a designated fund representing the written down value of those assets free of restrictions. The detailed operation of these funds is described under the accounting policy 'Capital grants'

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 Revenue Turnover

	2020	2019
	£	£
From ordinary activities	28,221	67,005
From Grants	34,000	
	<u>62,221</u>	<u>67,005</u>

LEAGUE OF BRITISH MUSLIMS - UK
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 December 2020

4 Staff Costs and Emoluments	2020	2019
	£	£
Gross Salaries	<u>10,002</u>	<u>4,402</u>

There were no fees or other remuneration paid to the trustees

There were no employees with emoluments in excess of £60,000 per annum

5 Trustees' Remuneration

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

6 Tangible functional fixed assets

	Freehold Land and buildings £	Plant And Machinery £	Total £
Asset cost, valuation or revalued amount			
At 1 January 2020	725,445	3,611	729,056
Additions	<u>-</u>	<u>2,178</u>	<u>2,178</u>
At 31 December 2020	<u>725,445</u>	<u>5,789</u>	<u>731,234</u>
Accumulated depreciation and impairment provisions			
At 1 January 2020	-	2,501	2,501
Charge for the year	<u>-</u>	<u>658</u>	<u>658</u>
At 31 December 2020	<u>-</u>	<u>3,159</u>	<u>3,159</u>
Net book value			
At 31 December 2020	<u>725,445</u>	<u>2,630</u>	<u>728,075</u>
At 31 December 2019	<u>725,445</u>	<u>1,110</u>	<u>726,555</u>

7 Debtors	2020	2019
	£	£
Prepayments and accrued income	<u>972</u>	<u>2,855</u>
	<u>972</u>	<u>2,855</u>

8 Creditors: amounts falling due within one year	2020	2019
	£	£
Accrued expenses	2,819	2,988
Trade creditors	240	-
Taxation and social security costs	<u>2,757</u>	<u>2,988</u>
	<u>5,816</u>	<u>2,988</u>

LEAGUE OF BRITISH MUSLIMS - UK
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 December 2020

9 Unrestricted revenue accumulated funds

	£
At 1 January 2020	840,976
Capital introduced	-
Unrestricted revenue for the financial year	(12,578)
At 31 December 2020	<u>828,398</u>

LEAGUE OF BRITISH MUSLIMS - UK
Schedule to the Statement of Financial Activities
For The Period Ended 31 December 2020

	Unrestricted Funds 2020 £	Total Funds 2020 £	Last Year Funds 2019 £
Incoming Resources			
Voluntary Income	28,221	28,221	67,005
Total Voluntary Income	<u>28,221</u>	<u>28,221</u>	<u>67,005</u>
Other Incoming Resources			
Grants	34,000	34,000	-
Total Other Incoming Resources	<u>34,000</u>	<u>34,000</u>	<u>-</u>
Total Incoming Resources	<u>62,221</u>	<u>62,221</u>	<u>67,005</u>
Costs of generating funds			
Direct support costs			
Gross wages and salaries - charitable activities	10,002	10,002	4,402
Pensions	-	-	186
Employer's NI	976	976	-
Staff training and welfare	1,000	1,000	-
	<u>11,978</u>	<u>11,978</u>	<u>4,588</u>
Premises Costs			
Rates, water and service charges	2,653	2,653	3,733
Light and heat	4,598	4,598	7,063
Property insurance	5,304	5,304	7,119
Cleaning	500	500	-
Repairs and renewals	18,591	18,591	2,201
	<u>31,646</u>	<u>31,646</u>	<u>20,116</u>
General administrative expenses:			
Telephone and fax	2,805	2,805	2,734
Event expenses	9,572	9,572	5,080
Stationery and printing	100	100	224
Charitable donations	-	-	330
Travel and subsistence	433	433	20
Marketing and advertising	8,153	8,153	3,753
	<u>21,073</u>	<u>21,073</u>	<u>12,141</u>
Professional fees in support of charitable activities			
Depreciation & amortisation	657	657	277
Consultancy fees	7,500	7,500	-
Accountancy fees	1,946	1,946	2,210
	<u>10,103</u>	<u>10,103</u>	<u>2,487</u>
Total Support costs	<u>74,800</u>	<u>74,800</u>	<u>39,332</u>
Net incoming/(outgoing) resources	<u>(12,578)</u>	<u>(12,578)</u>	<u>27,673</u>