

THE MUSLIM YOUTH FOUNDATION

England & Wales · Charity number 327233

Details

Status Registered

Legal form Trust

Registered 1986-10-07

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

Contact

Address Clydesdale House
27 Turner Street
Manchester
M4 1DY

Phone 01618325352

Email office@myf.org.uk

Website www.myf.org.uk

Activities

Objects: THE OBJECTS OF THE TRUST ARE TO ADVANCE THE RELIGION OF ISLAM AND THE TEACHINGS OF ISLAMIC EDUCATION. (FOR FURTHER DETAILS PLEASE SEE CLAUSE 4 OF TRUST DEED).

Activities: Place of worship. Organises religious programmes. Collections for relief agencies. Educational visits for schools. Various social, cultural programmes. Activities for deaf group.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** UNITED KINGDOM AND ELSEWHERE
- Bosnia And Herzegovina
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£210,059	£147,226	-	-
2024-08-31	£145,799	£114,123	-	-
2023-08-31	£120,377	£98,933	-	-
2022-08-31	£49,206	£77,043	-	-
2021-08-31	£91,457	£87,225	-	-
2020-08-31	£62,458	£68,916	-	-

Trustees

Name	Role	Appointed
MOHAMED ABDUL MALEK	Chair	2013-04-25
Dr MUNTASIR FAYEZ AL-HAMAD		
Dr Mehmood Mughal		2024-08-20
Gadri Audhali		2024-08-20
Hammadur Rahman Fahim		2024-08-20

THE MUSLIM YOUTH FOUNDATION

England & Wales - Charity number 327233

Accounts

Charity registration number 327233 (England and Wales)

**THE MUSLIM YOUTH FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**



THE MUSLIM YOUTH FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M A Malek Dr M F Al-hamad Mr H R Fahim Mr G Audhali Dr M Mughal
Charity number (England and Wales)	327233
Principal address	Clydesdale House 27 Turner Street Manchester Greater Manchester United Kingdom M4 1DY
Independent examiner	Xeinadin Ground Floor, Citygate Longridge Road Preston PR2 5BQ

THE MUSLIM YOUTH FOUNDATION

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THE MUSLIM YOUTH FOUNDATION

REPORT OF THE TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the 's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The Muslim Youth Foundation was established in 1983 by a group of academics and business people to promote Islam to both Muslims and Non-Muslims. The objectives of the trust are to advance the religion of Islam and the teachings of Islamic education. In setting objectives and planning activities, the trustees have given careful consideration to Charity Commission's guidelines of public benefit. The trustees have reviewed the major risks to which the charity is exposed and the topic is regularly discussed at trustees' meetings.

The Muslim Youth Foundation is a place of worship, a mosque with approximately 600 people attending Jumah (Friday congregational prayer) and over 200 people daily for other prayers. The congregation is from many different ethnic backgrounds, Arab, Pakistani, Bengali, White, African, Malaysian etc. The people who attend the MYF include students, professionals and others working in the City Centre. The MYF was one of the pioneers in the UK in using the English language as its medium for all its programmes including the Friday Khutbah (sermon) as part of the Jumah Salah (Friday congregational prayer). Initially, the focus was the development of the Muslim youth through various educational, social and spiritual programmes, including national youth camps with many of these youth going on to becoming active in the wider Muslim community.

Now, the MYF has various projects and services related to the fields of education, social welfare, and culture. As well as the mosque, there are regular adult education programmes such as lectures and seminars and weekly study circle. The MYF also works with schools. There are visits to the mosque by trainee teachers plus schools. The MYF also works with children in Bosnia funding educational, cultural and sports programmes. Another programme of the MYF is providing a rota of Khateeds (Islamic preachers) to local universities prayer halls, 2 mosques and a hospital for the congregational Friday prayer.

The MYF is used as a resource by the community hosting various activities such as weekly talk on Islam, weekly fitness classes for women, occasional programmes for a Muslim Deaf Group. The MYF regularly has collections for various relief agencies.

When planning activities for the year, the trustees have considered the Commission's guidance on public benefit.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the should undertake.

Achievements and performance

Significant activities and achievements against objectives

Over the last year, the Muslim Youth Foundation has been cooperating with partnerships such as the local interfaith organisation and university and working its various projects which were developed to be more professional. These projects include developing magazines and holding regular educational activities such as lectures and seminars.

Financial review

The trust received its income from a variety of sources which were mainly individual donations of £194,313 (2024:£131,318)

Reserves policy

It is the policy of the 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 's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

THE MUSLIM YOUTH FOUNDATION

REPORT OF THE TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Plans for future periods

The MYF plans to further develop its project and services to higher quality. It also intends to develop partnerships with other organisations including the delivery of multi cultural awareness courses. Plans include more work within the schools through interfaith project and MYF is developing the second phase of an educational magazine for schools together with DVD for deaf people. There are plans to extend the counselling service and MYF also intends to explore different options of funding to enable further developments of its projects and services. The MYF will also embark on a further regeneration project to refurbish its premises.

Structure, governance and management

The Muslim Youth Foundation (MYF) is constituted under a trust deed dated 23 July 1983 and is a registered charity (Charity number 327233).

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr M A Malek

Dr M F Al-hamad

Mr H R Fahim

Mr G Audhali

Dr M Mughal

Mr G Al-Shamy

Mr S Al-Aqel

(Removed 2 April 2025)

(Resigned 24 October 2024)

Recruitment and appointment of trustees

The MYF is governed by a board of trustees. The trustees may be appointed and discharged by the board of trustees and may serve without time limit. The trustees are encouraged to attend relevant external briefings and training courses. Every decision of the trustees shall be determined by the majority of votes of the trustees present and voting on the question. There shall be a quorum when three trustees are present at any meeting. The MYF also has salaried staff and volunteers who implement the work of the charity.

The Report of the Trustees report was approved by the Board of Trustees.

Mr G Audhali

Trustee

1 May 2026

THE MUSLIM YOUTH FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE MUSLIM YOUTH FOUNDATION

I report to the trustees on my examination of the financial statements of The Muslim Youth Foundation (the) for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the 's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Xeinadin

Ground Floor, Citygate
Longridge Road
Preston
PR2 5BQ
1 May 2026

THE MUSLIM YOUTH FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	2	194,313	131,318
Investments	3	15,746	14,481
Total income		210,059	145,799
Expenditure on:			
Charitable activities	4	147,226	114,123
Total expenditure		147,226	114,123
Net income and movement in funds		62,833	31,676
Reconciliation of funds:			
Fund balances at 1 September 2024		217,795	186,119
Fund balances at 31 August 2025		280,628	217,795

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE MUSLIM YOUTH FOUNDATION

BALANCE SHEET

AS AT 31 AUGUST 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	9		93,206		91,646
Current assets					
Debtors	10	1,803		1,798	
Cash at bank and in hand		194,698		128,578	
		196,501		130,376	
Creditors: amounts falling due within one year	11	(9,079)		(4,227)	
Net current assets			187,422		126,149
Total assets less current liabilities			280,628		217,795
The funds of the					
Unrestricted funds	12		280,628		217,795
			280,628		217,795

The financial statements were approved by the trustees on 1 May 2026

Mr G Audhali
Trustee

THE MUSLIM YOUTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the 's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

THE MUSLIM YOUTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	No depreciation
Property improvements	15% on reducing balance
Fixtures and fittings	15% on reducing balance
Computers	33% on straight line method

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method 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. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

THE MUSLIM YOUTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies (Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the 's contractual obligations expire or are discharged or cancelled.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	194,313	131,318

3 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	15,600	14,400
Interest receivable	146	81
	<u>15,746</u>	<u>14,481</u>

THE MUSLIM YOUTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

4 Expenditure on charitable activities

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
Direct costs		
Staff costs	42,157	48,319
Depreciation and impairment	8,121	8,472
Insurance	3,107	3,155
Light and heat	20,737	20,187
Telephone	1,346	1,546
Postage and stationery	5,070	3,240
Catering	25,870	13,651
Cleaning	1,587	1,412
Donations	31,354	11,690
Books and DVDs	3,750	-
Sundries	59	643
Repairs and maintenance	1,868	134
	<u>145,026</u>	<u>112,449</u>
Share of support and governance costs (see note 5)		
Support	2,200	1,674
	<u>147,226</u>	<u>114,123</u>
Analysis by fund		
Unrestricted funds	<u>147,226</u>	<u>114,123</u>

5 Support costs allocated to activities

	2025 £	2024 £
Bank charges	485	300
Governance costs	1,715	1,374
	<u>2,200</u>	<u>1,674</u>
Analysed between:		
Charitable expenditure	<u>2,200</u>	<u>1,674</u>
Governance costs comprise:	2025 £	2024 £
Accountancy	1,715	1,374
	<u>1,715</u>	<u>1,374</u>

THE MUSLIM YOUTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	2	2
	<u>2</u>	<u>2</u>
Employment costs	2025	2024
	£	£
Wages and salaries	41,234	47,396
Other pension costs	923	923
	<u>42,157</u>	<u>48,319</u>

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Tangible fixed assets

	Freehold land and buildings £	Property improvements £	Fixtures and fittings £	Computers £	Total £
Cost					
At 1 September 2024	47,189	128,685	127,105	1,847	304,826
Additions	-	-	4,900	4,781	9,681
	<u>47,189</u>	<u>128,685</u>	<u>132,005</u>	<u>6,628</u>	<u>314,507</u>
At 31 August 2025	47,189	128,685	132,005	6,628	314,507
	<u>47,189</u>	<u>128,685</u>	<u>132,005</u>	<u>6,628</u>	<u>314,507</u>
Depreciation and impairment					
At 1 September 2024	-	109,711	102,659	810	213,180
Depreciation charged in the year	-	2,846	4,402	873	8,121
	<u>-</u>	<u>112,557</u>	<u>107,061</u>	<u>1,683</u>	<u>221,301</u>
At 31 August 2025	-	112,557	107,061	1,683	221,301
	<u>-</u>	<u>112,557</u>	<u>107,061</u>	<u>1,683</u>	<u>221,301</u>
Carrying amount					
At 31 August 2025	47,189	16,128	24,944	4,945	93,206
	<u>47,189</u>	<u>16,128</u>	<u>24,944</u>	<u>4,945</u>	<u>93,206</u>
At 31 August 2024	47,189	18,974	24,446	1,037	91,646
	<u>47,189</u>	<u>18,974</u>	<u>24,446</u>	<u>1,037</u>	<u>91,646</u>

THE MUSLIM YOUTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

10 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	1,803	1,798

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	4,857	3,148
Other creditors	3,143	-
Accruals and deferred income	1,079	1,079
	<u>9,079</u>	<u>4,227</u>

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024 £	Incoming resources £	Resources expended £	At 31 August 2025 £
General funds	<u>217,795</u>	<u>210,059</u>	<u>(147,226)</u>	<u>280,628</u>

Previous year:	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
General funds	<u>186,119</u>	<u>145,799</u>	<u>(114,123)</u>	<u>217,795</u>

13 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

THE MUSLIM YOUTH FOUNDATION

England & Wales - Charity number 327233

Accounts

Charity registration number 327233 (England and Wales)

**THE MUSLIM YOUTH FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**



THE MUSLIM YOUTH FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M A Malek Dr M F Al-hamad Mr H R Fahim Mr G Audhali Dr M Mughal	(Appointed 20 August 2024) (Appointed 20 August 2024) (Appointed 20 August 2024)
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Charity number (England and Wales)	327233
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Principal address	Clydesdale House 27 Turner Street Manchester Greater Manchester United Kingdom M4 1DY
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Independent examiner	Xeinadin Ground Floor, Citygate Longridge Road Preston PR2 5BQ
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THE MUSLIM YOUTH FOUNDATION

REPORT OF THE TRUSTEES REPORT FOR THE YEAR ENDED 31 AUGUST 2024

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The Muslim Youth Foundation is a place of worship, a mosque with approximately 600 people attending Jumah (Friday congregational prayer) and over 200 people daily for other prayers. The congregation is from many different ethnic backgrounds, Arab, Pakistani, Bengali, White, African, Malaysian etc. The people who attend the MYF include students, professionals and others working in the City Centre. The MYF was one of the pioneers in the UK in using the English language as its medium for all its programmes including the Friday Khutbah (sermon) as part of the Jumah Salah (Friday congregational prayer). Initially, the focus was the development of the Muslim youth through various educational, social and spiritual programmes, including national youth camps with many of these youth going on to becoming active in the wider Muslim community.

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When planning activities for the year, the trustees have considered the Commission's guidance on public benefit.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the should undertake.

Achievements and performance

Significant activities and achievements against objectives

Over the last year, the Muslim Youth Foundation has been cooperating with partnerships such as the local interfaith organisation and university and working its various projects which were developed to be more professional. These projects include developing magazines and holding regular educational activities such as lectures and seminars.

Financial review

The trust received its income from a variety of sources which were mainly individual donations of £131,318 (2023:£107,103)

Reserves policy

It is the policy of the 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 's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

THE MUSLIM YOUTH FOUNDATION

REPORT OF THE TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

Plans for future periods

The MYF plans to further develop its project and services to higher quality. It also intends to develop partnerships with other organisations including the delivery of multi cultural awareness courses. Plans include more work within the schools through interfaith project and MYF is developing the second phase of an educational magazine for schools together with DVD for deaf people. There are plans to extend the counselling service and MYF also intends to explore different options of funding to enable further developments of its projects and services. The MYF will also embark on a further regeneration project to refurbish its premises.

Structure, governance and management

The Muslim Youth Foundation (MYF) is constituted under a trust deed dated 23 July 1983 and is a registered charity (Charity number 327233).

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr M A Malek	
Dr M F Al-hamad	
Mr H R Fahim	(Appointed 20 August 2024)
Mr G Audhali	(Appointed 20 August 2024)
Dr M Mughal	(Appointed 20 August 2024)
Mr G Al-Shamy	(Removed 2 April 2025)
Mr S Al-Aqel	(Resigned 24 October 2024)
Mr F Ahmed	(Resigned 13 January 2024)

Recruitment and appointment of trustees

The MYF is governed by a board of trustees. The trustees may be appointed and discharged by the board of trustees and may serve without time limit. The trustees are encouraged to attend relevant external briefings and training courses. Every decision of the trustees shall be determined by the majority of votes of the trustees present and voting on the question. There shall be a quorum when three trustees are present at any meeting. The MYF also has salaried staff and volunteers who implement the work of the charity.

The Report of the Trustees report was approved by the Board of Trustees.

Mr M A Malek
Trustee

7 May 2025

THE MUSLIM YOUTH FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE MUSLIM YOUTH FOUNDATION

I report to the trustees on my examination of the financial statements of The Muslim Youth Foundation (the) for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the 's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Xeinadin

Ground Floor, Citygate
Longridge Road
Preston
PR2 5BQ
7 May 2025

THE MUSLIM YOUTH FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	2	131,318	107,102
Investments	3	14,481	13,274
Total income		145,799	120,376
Expenditure on:			
Charitable activities	4	114,123	98,932
Total expenditure		114,123	98,932
Net income and movement in funds		31,676	21,444
Reconciliation of funds:			
Fund balances at 1 September 2023		186,119	164,675
Fund balances at 31 August 2024		217,795	186,119

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE MUSLIM YOUTH FOUNDATION

BALANCE SHEET

AS AT 31 AUGUST 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	9		91,646		83,081
Current assets					
Debtors	10	1,798		2,443	
Cash at bank and in hand		128,578		107,040	
		<u>130,376</u>		<u>109,483</u>	
Creditors: amounts falling due within one year	11	<u>(4,227)</u>		<u>(6,445)</u>	
Net current assets			<u>126,149</u>		<u>103,038</u>
Total assets less current liabilities			<u>217,795</u>		<u>186,119</u>
The funds of the					
Unrestricted funds	12		<u>217,795</u>		<u>186,119</u>
			<u>217,795</u>		<u>186,119</u>

The financial statements were approved by the trustees on 7 May 2025

Mr M A Malek
Trustee

THE MUSLIM YOUTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the 's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

THE MUSLIM YOUTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	No depreciation
Property improvements	15% on reducing balance
Fixtures and fittings	15% on reducing balance
Computers	33% on straight line method

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method 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. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

THE MUSLIM YOUTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies (Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the 's contractual obligations expire or are discharged or cancelled.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	131,318	107,102

3 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rental income	14,400	13,200
Interest receivable	81	74
	<u>14,481</u>	<u>13,274</u>

THE MUSLIM YOUTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

4 Expenditure on charitable activities

	Charitable expenditure 2024 £	Charitable expenditure 2023 £
Direct costs		
Staff costs	48,319	41,453
Depreciation and impairment	8,472	6,334
Insurance	3,155	3,029
Light and heat	20,187	18,885
Telephone	1,546	1,421
Postage and stationery	3,240	2,043
Catering	13,651	16,282
Cleaning	1,412	909
Donations	11,690	4,740
Sundries	643	-
Repairs and maintenance	134	-
	<u>112,449</u>	<u>95,096</u>
Share of support and governance costs (see note 5)		
Support	1,674	3,836
	<u>114,123</u>	<u>98,932</u>
Analysis by fund		
Unrestricted funds	<u>114,123</u>	<u>98,932</u>

5 Support costs allocated to activities

	2024 £	2023 £
Bank charges	300	1,790
Governance costs	1,374	2,046
	<u>1,674</u>	<u>3,836</u>
Analysed between:		
Charitable expenditure	<u>1,674</u>	<u>3,836</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

THE MUSLIM YOUTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

7 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	2	2
	<u>2</u>	<u>2</u>
Employment costs	2024	2023
	£	£
Wages and salaries	47,396	40,530
Other pension costs	923	923
	<u>48,319</u>	<u>41,453</u>

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Tangible fixed assets

	Freehold land and buildings	Property improvements	Fixtures and fittings	Computers	Total
	£	£	£	£	£
Cost					
At 1 September 2023	47,189	118,895	121,705	-	287,789
Additions	-	9,790	5,400	1,847	17,037
	<u>47,189</u>	<u>128,685</u>	<u>127,105</u>	<u>1,847</u>	<u>304,826</u>
At 31 August 2024	47,189	128,685	127,105	1,847	304,826
	<u>47,189</u>	<u>128,685</u>	<u>127,105</u>	<u>1,847</u>	<u>304,826</u>
Depreciation and impairment					
At 1 September 2023	-	106,363	98,345	-	204,708
Depreciation charged in the year	-	3,348	4,314	810	8,472
	<u>-</u>	<u>109,711</u>	<u>102,659</u>	<u>810</u>	<u>213,180</u>
At 31 August 2024	-	109,711	102,659	810	213,180
	<u>-</u>	<u>109,711</u>	<u>102,659</u>	<u>810</u>	<u>213,180</u>
Carrying amount					
At 31 August 2024	47,189	18,974	24,446	1,037	91,646
	<u>47,189</u>	<u>18,974</u>	<u>24,446</u>	<u>1,037</u>	<u>91,646</u>
At 31 August 2023	47,189	12,532	23,360	-	83,081
	<u>47,189</u>	<u>12,532</u>	<u>23,360</u>	<u>-</u>	<u>83,081</u>

THE MUSLIM YOUTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

10 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Other debtors	-	639
Prepayments and accrued income	1,798	1,804
	<u>1,798</u>	<u>2,443</u>

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	3,148	3,249
Other creditors	-	2,117
Accruals and deferred income	1,079	1,079
	<u>4,227</u>	<u>6,445</u>

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	<u>186,119</u>	<u>145,799</u>	<u>(114,123)</u>	<u>217,795</u>
Previous year:				
	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General funds	<u>164,675</u>	<u>120,376</u>	<u>(98,932)</u>	<u>186,119</u>

13 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

THE MUSLIM YOUTH FOUNDATION

England & Wales - Charity number 327233

Accounts

THE MUSLIM YOUTH FOUNDATION
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

Riley Moss 2018 Limited
Citygate
Longridge Road
Preston
Lancashire
PR2 5BQ

THE MUSLIM YOUTH FOUNDATION

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FOR THE YEAR ENDED 31 AUGUST 2023**

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THE MUSLIM YOUTH FOUNDATION

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2023**

Trustees	Dr M Fayez Al-Hamad Mr F Ahmed Mr S Al-Aqel Mr M A Malek Mr G Al-Shamy
Principal address	Clydesdale House 27 Turner Street Piccadilly Manchester M4 1DY
Registered charity number	327233
Independent examiner	Riley Moss 2018 Limited Citygate Longridge Road Preston Lancashire PR2 5BQ

THE MUSLIM YOUTH FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 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 activities

The Muslim Youth Foundation was established in 1983 by a group of academics and business people to promote Islam to both Muslims and Non-Muslims. The objectives of the trust are to advance the religion of Islam and the teachings of Islamic education. In setting objectives and planning activities, the trustees have given careful consideration to Charity Commission's guidelines of public benefit. The trustees have reviewed the major risks to which the charity is exposed and the topic is regularly discussed at trustees' meetings.

The Muslim Youth Foundation is a place of worship, a mosque with approximately 600 people attending Jumah (Friday congregational prayer) and over 200 people daily for other prayers. The congregation is from many different ethnic backgrounds, Arab, Pakistani, Bengali, White, African, Malaysian etc. The people who attend the MYF include students, professionals and others working in the City Centre. The MYF was one of the pioneers in the UK in using the English language as its medium for all its programmes including the Friday Khutbah (sermon) as part of the Jumah Salah (Friday congregational prayer). Initially, the focus was the development of the Muslim youth through various educational, social and spiritual programmes, including national youth camps with many of these youth going on to becoming active in the wider Muslim community.

Now, the MYF has various projects and services related to the fields of education, social welfare, and culture. As well as the mosque, there are regular adult education programmes such as lectures and seminars and weekly study circle. The MYF also works with schools. There are visits to the mosque by trainee teachers plus schools. The MYF also works with children in Bosnia funding educational, cultural and sports programmes. Another programme of the MYF is providing a rota of Khateeds (Islamic preachers) to local universities prayer halls, 2 mosques and a hospital for the congregational Friday prayer.

The MYF is used as a resource by the community hosting various activities such as weekly talk on Islam, weekly fitness classes for women, occasional programmes for a Muslim Deaf Group. The MYF regularly has collections for various relief agencies.

When planning activities for the year, the trustees have considered the Commission's guidance on public benefit.

Achievement and performance

Over the last year, the Muslim Youth Foundation has been cooperating with partnerships such as the local interfaith organisation and university and working its various projects which were developed to be more professional. These projects include developing magazines and holding regular educational activities such as lectures and seminars.

Financial review

The trust received its income from a variety of sources which were mainly individual donations of £107,103 (2022:£33,228)

Future plans

The MYF plans to further develop its project and services to higher quality. It also intends to develop partnerships with other organisations including the delivery of multi cultural awareness courses. Plans include more work within the schools through interfaith project and MYF is developing the second phase of an educational magazine for schools together with DVD for deaf people. There are plans to extend the counselling service and MYF also intends to explore different options of funding to enable further developments of its projects and services. The MYF will also embark on a further regeneration project to refurbish its premises.

THE MUSLIM YOUTH FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

Structure, governance and management

The Muslim Youth Foundation (MYF) is constituted under a trust deed dated 23 July 1983 and is a registered charity (Charity number 327233). The MYF is governed by a board of trustees. The trustees may be appointed and discharged by the board of trustees and may serve without time limit. The trustees are encouraged to attend relevant external briefings and training courses. Every decision of the trustees shall be determined by the majority of votes of the trustees present and voting on the question. There shall be a quorum when three trustees are present at any meeting. The MYF also has salaried staff and volunteers who implement the work of the charity.

Approved by order of the board of trustees on 22 June 2024 and signed on its behalf by:

Mr G Al-Shamy - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE MUSLIM YOUTH FOUNDATION

Independent examiner's report to the trustees of The Muslim Youth Foundation

I report to the charity trustees on my examination of the accounts of The Muslim Youth Foundation (the Trust) for the year ended 31 August 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.

Farook Patel

Riley Moss 2018 Limited
Citygate
Longridge Road
Preston
Lancashire
PR2 5BQ

25 June 2024

THE MUSLIM YOUTH FOUNDATION

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

		2023 Unrestricted fund £	2022 Total funds £
Income and endowments from	Notes		
Donations and legacies		107,103	33,228
Investment income	2	13,274	12,003
Other income		-	3,975
Total		<u>120,377</u>	<u>49,206</u>
Expenditure on Charitable activities			
Charitable expenditure	3	98,933	77,043
NET INCOME/(EXPENDITURE)		21,444	(27,837)
Reconciliation of funds			
Total funds brought forward		164,675	192,512
Total funds carried forward		<u><u>186,119</u></u>	<u><u>164,675</u></u>

The notes form part of these financial statements

THE MUSLIM YOUTH FOUNDATION

**STATEMENT OF FINANCIAL POSITION
31 AUGUST 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
Fixed assets			
Tangible assets	7	83,081	89,415
Current assets			
Debtors	8	2,444	1,691
Cash at bank and in hand		107,040	78,095
		<u>109,484</u>	<u>79,786</u>
Creditors			
Amounts falling due within one year	9	(6,446)	(4,526)
		<u>103,038</u>	<u>75,260</u>
Net current assets			
		<u>186,119</u>	<u>164,675</u>
Total assets less current liabilities			
		<u>186,119</u>	<u>164,675</u>
NET ASSETS		<u>186,119</u>	<u>164,675</u>
Funds	10		
Unrestricted funds		<u>186,119</u>	<u>164,675</u>
Total funds		<u>186,119</u>	<u>164,675</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 June 2024 and were signed on its behalf by:

Mr G Al-Shamy - Trustee

1. Accounting policies

Basis of preparing the financial statements

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

Income

All incoming resources are included in the statement of financial activities when the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received and the amount of income receivable can be measured reliably. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Gifts in kind for distribution are included in the accounts as incoming resources and resources expended when they are distributed at their approximate market value at the date of distribution.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

Income tax recoverable under the Gift Aid Scheme is recognised where there is an entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on grants is recorded once the trust has made an unconditional commitment to pay the grant and this is communicated to the beneficiary or the grant has been paid, whichever is earlier.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance

1. Accounting policies - continued

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. Investment income

	2023	2022
	£	£
Rents received	13,200	12,000
Bank interest receivable	74	3
	<u>13,274</u>	<u>12,003</u>

3. Charitable activities costs

	Direct Costs	Support costs (see note 4)	Totals
	£	£	£
Charitable expenditure	<u>95,097</u>	<u>3,836</u>	<u>98,933</u>

4. Support costs

	Finance	Governance costs	Totals
	£	£	£
Charitable expenditure	<u>1,790</u>	<u>2,046</u>	<u>3,836</u>

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

4. **Support costs - continued**

Support costs, included in the above, are as follows:

Finance

	2023 Charitable expenditure £	2022 Total activities £
Bank charges	1,790	753

Governance costs

	2023 Charitable expenditure £	2022 Total activities £
Accountancy and legal fees	2,046	3,487

5. **Trustees' remuneration and benefits**

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

Trustees' expenses

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

6. **Staff costs**

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

	2023	2022
Admin	2	2

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

THE MUSLIM YOUTH FOUNDATION

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

7. Tangible fixed assets

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
Cost				
At 1 September 2022 and 31 August 2023	47,189	118,895	121,705	287,789
Depreciation				
At 1 September 2022	-	104,151	94,223	198,374
Charge for year	-	2,212	4,122	6,334
At 31 August 2023	-	106,363	98,345	204,708
Net book value				
At 31 August 2023	47,189	12,532	23,360	83,081
At 31 August 2022	47,189	14,744	27,482	89,415

8. Debtors: amounts falling due within one year

	2023 £	2022 £
Other debtors	640	-
Prepayments	1,804	1,691
	2,444	1,691

9. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	(1)	(1)
Taxation and social security	3,249	1,355
Other creditors	3,198	3,172
	6,446	4,526

10. Movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	164,675	21,444	186,119
TOTAL FUNDS	164,675	21,444	186,119

10. Movement in funds - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	120,377	(98,933)	21,444
	<u>120,377</u>	<u>(98,933)</u>	<u>21,444</u>
TOTAL FUNDS	<u>120,377</u>	<u>(98,933)</u>	<u>21,444</u>

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	192,512	(27,837)	164,675
	<u>192,512</u>	<u>(27,837)</u>	<u>164,675</u>
TOTAL FUNDS	<u>192,512</u>	<u>(27,837)</u>	<u>164,675</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,206	(77,043)	(27,837)
	<u>49,206</u>	<u>(77,043)</u>	<u>(27,837)</u>
TOTAL FUNDS	<u>49,206</u>	<u>(77,043)</u>	<u>(27,837)</u>

11. Related party disclosures

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

THE MUSLIM YOUTH FOUNDATION

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

	2023	2022
	£	£
Income and endowments		
Donations and legacies		
Donations	107,103	33,228
Investment income		
Rents received	13,200	12,000
Bank interest receivable	74	3
	<u>13,274</u>	<u>12,003</u>
Other income		
JRS Grant	-	3,975
	<u>-</u>	<u>3,975</u>
Total incoming resources	<u>120,377</u>	<u>49,206</u>
Expenditure		
Charitable activities		
Wages	40,530	40,265
Pensions	923	923
Insurance	3,030	3,013
Light and heat	18,885	16,590
Telephone	1,421	1,209
Postage and stationery	2,043	2,352
Repairs and maintenance	-	192
Catering	16,282	42
Cleaning	909	765
Donations	4,740	-
Improvements to property	2,212	2,602
Fixtures and fittings	4,122	4,850
	<u>95,097</u>	<u>72,803</u>
Support costs		
Finance		
Bank charges	1,790	753
Governance costs		
Accountancy and legal fees	2,046	3,487
	<u>2,046</u>	<u>3,487</u>
Total resources expended	<u>98,933</u>	<u>77,043</u>
Net income/(expenditure)	<u><u>21,444</u></u>	<u><u>(27,837)</u></u>

This page does not form part of the statutory financial statements

THE MUSLIM YOUTH FOUNDATION

England & Wales - Charity number 327233

Accounts

THE MUSLIM YOUTH FOUNDATION
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

Riley Moss 2018 Limited
Riley House
183-185 North Road
Preston
Lancashire
PR1 1YQ

THE MUSLIM YOUTH FOUNDATION

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FOR THE YEAR ENDED 31 AUGUST 2022**

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THE MUSLIM YOUTH FOUNDATION

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2022**

Trustees	Dr M Fayez Al-Hamad Mr F Ahmed Mr S Al-Aqel Mr M A Malek Mr G Al-Shamy
Principal address	Clydesdale House 27 Turner Street Piccadilly Manchester M4 1DY
Registered charity number	327233
Independent examiner	Riley Moss 2018 Limited Riley House 183-185 North Road Preston Lancashire PR1 1YQ

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 August 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 activities

The Muslim Youth Foundation was established in 1983 by a group of academics and business people to promote Islam to both Muslims and Non-Muslims. The objectives of the trust are to advance the religion of Islam and the teachings of Islamic education. In setting objectives and planning activities, the trustees have given careful consideration to Charity Commission's guidelines of public benefit. The trustees have reviewed the major risks to which the charity is exposed and the topic is regularly discussed at trustees' meetings.

The Muslim Youth Foundation is a place of worship, a mosque with approximately 600 people attending Jumah (Friday congregational prayer) and over 200 people daily for other prayers. The congregation is from many different ethnic backgrounds, Arab, Pakistani, Bengali, White, African, Malaysian etc. The people who attend the MYF include students, professionals and others working in the City Centre. The MYF was one of the pioneers in the UK in using the English language as its medium for all its programmes including the Friday Khutbah (sermon) as part of the Jumah Salah (Friday congregational prayer). Initially, the focus was the development of the Muslim youth through various educational, social and spiritual programmes, including national youth camps with many of these youth going on to becoming active in the wider Muslim community.

Now, the MYF has various projects and services related to the fields of education, social welfare, and culture. As well as the mosque, there are regular adult education programmes such as lectures and seminars and weekly study circle. The MYF also works with schools. There are visits to the mosque by trainee teachers plus schools. The MYF also works with children in Bosnia funding educational, cultural and sports programmes. Another programme of the MYF is providing a rota of Khateeds (Islamic preachers) to local universities prayer halls, 2 mosques and a hospital for the congregational Friday prayer.

The MYF is used as a resource by the community hosting various activities such as weekly talk on Islam, weekly fitness classes for women, occasional programmes for a Muslim Deaf Group. The MYF regularly has collections for various relief agencies.

When planning activities for the year, the trustees have considered the Commission's guidance on public benefit.

Achievement and performance

Over the last year, the Muslim Youth Foundation has been cooperating with partnerships such as the local interfaith organisation and university and working its various projects which were developed to be more professional. These projects include developing magazines and holding regular educational activities such as lectures and seminars.

Financial review

The trust received its income from a variety of sources which were mainly individual donations of £45,228 (2021:£44,529)

Future plans

The MYF plans to further develop its project and services to higher quality. It also intends to develop partnerships with other organisations including the delivery of multi cultural awareness courses. Plans include more work within the schools through interfaith project and MYF is developing the second phase of an educational magazine for schools together with DVD for deaf people. There are plans to extend the counselling service and MYF also intends to explore different options of funding to enable further developments of its projects and services. The MYF will also embark on a further regeneration project to refurbish its premises.

THE MUSLIM YOUTH FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

Structure, governance and management

The Muslim Youth Foundation (MYF) is constituted under a trust deed dated 23 July 1983 and is a registered charity (Charity number 327233). The MYF is governed by a board of trustees. The trustees may be appointed and discharged by the board of trustees and may serve without time limit. The trustees are encouraged to attend relevant external briefings and training courses. Every decision of the trustees shall be determined by the majority of votes of the trustees present and voting on the question. There shall be a quorum when three trustees are present at any meeting. The MYF also has salaried staff and volunteers who implement the work of the charity.

Approved by order of the board of trustees on 26 April 2023 and signed on its behalf by:

Mr G Al-Shamy - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE MUSLIM YOUTH FOUNDATION

Independent examiner's report to the trustees of The Muslim Youth Foundation

I report to the charity trustees on my examination of the accounts of The Muslim Youth Foundation (the Trust) for the year ended 31 August 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.

Farook Patel

Riley Moss 2018 Limited
Riley House
183-185 North Road
Preston
Lancashire
PR1 1YQ

27 April 2023

THE MUSLIM YOUTH FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

		2022 Unrestricted fund £	2021 Total funds £
Income and endowments from	Notes		
Donations and legacies		33,228	33,129
Investment income	2	12,003	11,400
Other income		3,975	46,928
Total		<u>49,206</u>	<u>91,457</u>
Expenditure on			
Charitable activities	3		
Charitable expenditure		<u>77,043</u>	<u>87,225</u>
NET INCOME/(EXPENDITURE)		(27,837)	4,232
Reconciliation of funds			
Total funds brought forward		192,512	188,280
Total funds carried forward		<u><u>164,675</u></u>	<u><u>192,512</u></u>

The notes form part of these financial statements

THE MUSLIM YOUTH FOUNDATION

STATEMENT OF FINANCIAL POSITION
31 AUGUST 2022

		2022 Unrestricted fund £	2021 Total funds £
Fixed assets	Notes		
Tangible assets	7	89,415	78,217
Current assets			
Debtors	8	1,691	1,805
Cash at bank and in hand		78,095	116,802
		<u>79,786</u>	<u>118,607</u>
Creditors			
Amounts falling due within one year	9	(4,526)	(4,312)
		<u>75,260</u>	<u>114,295</u>
Net current assets			
		<u>164,675</u>	<u>192,512</u>
Total assets less current liabilities			
		<u>164,675</u>	<u>192,512</u>
NET ASSETS		<u>164,675</u>	<u>192,512</u>
Funds	10		
Unrestricted funds		164,675	192,512
Total funds		<u>164,675</u>	<u>192,512</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 April 2023 and were signed on its behalf by:

Mr G Al-Shamy - Trustee

1. **Accounting policies**

Basis of preparing the financial statements

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

Income

All incoming resources are included in the statement of financial activities when the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received and the amount of income receivable can be measured reliably. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Gifts in kind for distribution are included in the accounts as incoming resources and resources expended when they are distributed at their approximate market value at the date of distribution.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

Income tax recoverable under the Gift Aid Scheme is recognised where there is an entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on grants is recorded once the trust has made an unconditional commitment to pay the grant and this is communicated to the beneficiary or the grant has been paid, whichever is earlier.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance

1. Accounting policies - continued

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. Investment income

	2022	2021
	£	£
Rents received	12,000	11,400
Bank interest receivable	3	-
	<u>12,003</u>	<u>11,400</u>

3. Charitable activities costs

	Direct Costs	Support costs (see note 4)	Totals
	£	£	£
Charitable expenditure	<u>72,803</u>	<u>4,240</u>	<u>77,043</u>

4. Support costs

	Finance	Governance costs	Totals
	£	£	£
Charitable expenditure	<u>753</u>	<u>3,487</u>	<u>4,240</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

4. Support costs - continued

Support costs, included in the above, are as follows:

Finance

	2022 Charitable expenditure £	2021 Total activities £
Bank charges	753	-
	<u> </u>	<u> </u>

Governance costs

	2022 Charitable expenditure £	2021 Total activities £
Accountancy and legal fees	3,487	2,767
	<u> </u>	<u> </u>

5. Trustees' remuneration and benefits

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

Trustees' expenses

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

6. Staff costs

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

	2022	2021
Admin	2	2
	<u> </u>	<u> </u>

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

7. Tangible fixed assets

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
Cost				
At 1 September 2021	47,189	115,195	106,755	269,139
Additions	-	3,700	14,950	18,650
At 31 August 2022	47,189	118,895	121,705	287,789
Depreciation				
At 1 September 2021	-	101,549	89,373	190,922
Charge for year	-	2,602	4,850	7,452
At 31 August 2022	-	104,151	94,223	198,374
Net book value				
At 31 August 2022	47,189	14,744	27,482	89,415
At 31 August 2021	47,189	13,646	17,382	78,217

8. Debtors: amounts falling due within one year

	2022 £	2021 £
Prepayments	1,691	1,805

9. Creditors: amounts falling due within one year

	2022 £	2021 £
Taxation and social security	1,355	3,442
Other creditors	3,171	870
	4,526	4,312

10. Movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	192,512	(27,837)	164,675
TOTAL FUNDS	192,512	(27,837)	164,675

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

10. Movement in funds - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,206	(77,043)	(27,837)
	<u>49,206</u>	<u>(77,043)</u>	<u>(27,837)</u>
TOTAL FUNDS	<u>49,206</u>	<u>(77,043)</u>	<u>(27,837)</u>

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	188,280	4,232	192,512
	<u>188,280</u>	<u>4,232</u>	<u>192,512</u>
TOTAL FUNDS	<u>188,280</u>	<u>4,232</u>	<u>192,512</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	91,457	(87,225)	4,232
	<u>91,457</u>	<u>(87,225)</u>	<u>4,232</u>
TOTAL FUNDS	<u>91,457</u>	<u>(87,225)</u>	<u>4,232</u>

11. Related party disclosures

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

THE MUSLIM YOUTH FOUNDATION

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

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Donations	33,228	33,129
Investment income		
Rents received	12,000	11,400
Bank interest receivable	3	-
	<u>12,003</u>	<u>11,400</u>
Other income		
Covid Council Grant	-	18,901
JRS Grant	3,975	28,027
	<u>3,975</u>	<u>46,928</u>
Total incoming resources	49,206	91,457
Expenditure		
Charitable activities		
Wages	40,265	40,172
Pensions	923	923
Rates and water	-	214
Insurance	3,013	3,134
Light and heat	16,590	7,654
Telephone	1,209	1,168
Postage and stationery	2,352	1,089
Advertising & Promotion	-	8,595
Repairs and maintenance	192	1,060
Catering	42	25
Cleaning	765	579
Donations	-	14,370
Improvements to property	2,602	2,408
Fixtures and fittings	4,850	3,067
	<u>72,803</u>	<u>84,458</u>
Support costs		
Finance		
Bank charges	753	-
Governance costs		
Accountancy and legal fees	3,487	2,767
	<u>77,043</u>	<u>87,225</u>
Total resources expended	77,043	87,225
Net (expenditure)/income	(27,837)	4,232

This page does not form part of the statutory financial statements

THE MUSLIM YOUTH FOUNDATION

England & Wales - Charity number 327233

Accounts

THE MUSLIM YOUTH FOUNDATION
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

Riley Moss 2018 Limited
Riley House
183-185 North Road
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PR1 1YQ

THE MUSLIM YOUTH FOUNDATION

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FOR THE YEAR ENDED 31 AUGUST 2021**

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THE MUSLIM YOUTH FOUNDATION

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2021**

Trustees	Dr M Fayez Al-Hamad Mr F Ahmed Mr S Al-Aqel Mr M A Malek Mr G Al-Shamy
Principal address	Clydesdale House 27 Turner Street Piccadilly Manchester M4 1DY
Registered charity number	327233
Independent examiner	Riley Moss 2018 Limited Riley House 183-185 North Road Preston Lancashire PR1 1YQ

THE MUSLIM YOUTH FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 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

The Muslim Youth Foundation was established in 1983 by a group of academics and business people to promote Islam to both Muslims and Non-Muslims. The objectives of the trust are to advance the religion of Islam and the teachings of Islamic education. In setting objectives and planning activities, the trustees have given careful consideration to Charity Commission's guidelines of public benefit. The trustees have reviewed the major risks to which the charity is exposed and the topic is regularly discussed at trustees' meetings.

The Muslim Youth Foundation is a place of worship, a mosque with approximately 600 people attending Jumah (Friday congregational prayer) and over 200 people daily for other prayers. The congregation is from many different ethnic backgrounds, Arab, Pakistani, Bengali, White, African, Malaysian etc. The people who attend the MYF include students, professionals and others working in the City Centre. The MYF was one of the pioneers in the UK in using the English language as its medium for all its programmes including the Friday Khutbah (sermon) as part of the Jumah Salah (Friday congregational prayer). Initially, the focus was the development of the Muslim youth through various educational, social and spiritual programmes, including national youth camps with many of these youth going on to becoming active in the wider Muslim community.

Now, the MYF has various projects and services related to the fields of education, social welfare, and culture. As well as the mosque, there are regular adult education programmes such as lectures and seminars and weekly study circle. The MYF also works with schools. There are visits to the mosque by trainee teachers plus schools. The MYF also works with children in Bosnia funding educational, cultural and sports programmes. Another programme of the MYF is providing a rota of Khateeds (Islamic preachers) to local universities prayer halls, 2 mosques and a hospital for the congregational Friday prayer.

The MYF is used as a resource by the community hosting various activities such as weekly talk on Islam, weekly fitness classes for women, occasional programmes for a Muslim Deaf Group. The MYF regularly has collections for various relief agencies.

When planning activities for the year, the trustess have considered the Commission's guidance on public benefit.

Achievement and performance

Over the last year, the Muslim Youth Foundation has been cooperating with partnerships such as the local interfaith organisation and university and working its various projects which were developed to be more professional. These projects include developing magazines and holding regular educational activities such as lectures and seminars.

Financial review

The trust received its income from a variety of sources which were mainly individual donations of £44,529 (2020: £39,682)

Future plans

The MYF plans to further develop its project and services to higher quality. It also intends to develop partnerships with other organisations including the delivery of multi cultural awareness courses. Plans include more work within the schools through interfaith project and MYF is developing the second phase of an educational magazine for schools together with DVD for deaf people. There are plans to extend the counselling service and MYF also intends to explore different options of funding to enable further developments of its projects and services. The MYF will also embark on a further regeneration project to refurbish its premises.

THE MUSLIM YOUTH FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

Structure, governance and management

The Muslim Youth Foundation (MYF) is constituted under a trust deed dated 23 July 1983 and is a registered charity (Charity number 327233). The MYF is governed by a board of trustees. The trustees may be appointed and discharged by the board of trustees and may serve without time limit. The trustees are encouraged to attend relevant external briefings and training courses. Every decision of the trustees shall be determined by the majority of votes of the trustees present and voting on the question. There shall be a quorum when three trustees are present at any meeting. The MYF also has salaried staff and volunteers who implement the work of the charity.

Approved by order of the board of trustees on 27 June 2022 and signed on its behalf by:

Mr G Al-Shamy - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE MUSLIM YOUTH FOUNDATION

Independent examiner's report to the trustees of The Muslim Youth Foundation

I report to the charity trustees on my examination of the accounts of The Muslim Youth Foundation (the Trust) for the year ended 31 August 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.

Farook Patel
FCA
Riley Moss 2018 Limited
Riley House
183-185 North Road
Preston
Lancashire
PR1 1YQ

27 June 2022

THE MUSLIM YOUTH FOUNDATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

		2021 Unrestricted fund £	2020 Total funds £
Income and endowments from	Notes		
Donations and legacies		33,129	29,482
Investment income	2	11,400	10,202
Other income		46,928	22,774
Total		91,457	62,458
Expenditure on Charitable activities	3		
Charitable expenditure		87,225	68,916
NET INCOME/(EXPENDITURE)		4,232	(6,458)
Reconciliation of funds			
Total funds brought forward		188,280	194,738
Total funds carried forward		192,512	188,280

The notes form part of these financial statements

THE MUSLIM YOUTH FOUNDATION

STATEMENT OF FINANCIAL POSITION
31 AUGUST 2021

		2021 Unrestricted fund £	2020 Total funds £
Fixed assets	Notes		
Tangible assets	7	78,217	82,013
Current assets			
Debtors	8	1,805	2,232
Cash at bank and in hand		116,802	106,548
		<u>118,607</u>	<u>108,780</u>
Creditors			
Amounts falling due within one year	9	(4,312)	(2,513)
		<u>114,295</u>	<u>106,267</u>
Net current assets			
		<u>192,512</u>	<u>188,280</u>
Total assets less current liabilities			
		<u>192,512</u>	<u>188,280</u>
NET ASSETS		<u>192,512</u>	<u>188,280</u>
Funds	10		
Unrestricted funds		192,512	188,280
Total funds		<u>192,512</u>	<u>188,280</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 June 2022 and were signed on its behalf by:

Mr G Al-Shamy - Trustee

1. **Accounting policies**

Basis of preparing the financial statements

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

Income

All incoming resources are included in the statement of financial activities when the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received and the amount of income receivable can be measured reliably. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Gifts in kind for distribution are included in the accounts as incoming resources and resources expended when they are distributed at their approximate market value at the date of distribution.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

Income tax recoverable under the Gift Aid Scheme is recognised where there is an entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on grants is recorded once the trust has made an unconditional commitment to pay the grant and this is communicated to the beneficiary or the grant has been paid, whichever is earlier.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

THE MUSLIM YOUTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

1. Accounting policies - continued

Tangible fixed assets

Improvements to property - 15% on reducing balance
Fixtures and fittings - 15% on reducing balance

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. Investment income

	2021	2020
	£	£
Rents received	11,400	10,200
Bank interest receivable	-	2
	<u>11,400</u>	<u>10,202</u>

3. Charitable activities costs

	Direct Costs	Support costs (see note 4)	Totals
	£	£	£
Charitable expenditure	<u>84,458</u>	<u>2,767</u>	<u>87,225</u>

THE MUSLIM YOUTH FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

4. Support costs

	Governance costs
	£
Charitable expenditure	<u>2,767</u>

Support costs, included in the above, are as follows:

Governance costs

	2021 Charitable expenditure £	2020 Total activities £
Accountancy and legal fees	<u>2,767</u>	<u>2,782</u>

5. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

6. Staff costs

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

	2021	2020
Admin	<u>2</u>	<u>3</u>

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

THE MUSLIM YOUTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

7. Tangible fixed assets

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
Cost				
At 1 September 2020	47,189	115,195	105,075	267,459
Additions	-	-	1,680	1,680
At 31 August 2021	47,189	115,195	106,755	269,139
Depreciation				
At 1 September 2020	-	99,141	86,305	185,446
Charge for year	-	2,408	3,068	5,476
At 31 August 2021	-	101,549	89,373	190,922
Net book value				
At 31 August 2021	47,189	13,646	17,382	78,217
At 31 August 2020	47,189	16,054	18,770	82,013

8. Debtors: amounts falling due within one year

	2021 £	2020 £
Prepayments	1,805	2,232

9. Creditors: amounts falling due within one year

	2021 £	2020 £
Taxation and social security	3,442	1,434
Other creditors	870	1,079
	4,312	2,513

10. Movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	188,280	4,232	192,512
TOTAL FUNDS	188,280	4,232	192,512

THE MUSLIM YOUTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

10. Movement in funds - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	91,457	(87,225)	4,232
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>91,457</u>	<u>(87,225)</u>	<u>4,232</u>

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	194,738	(6,458)	188,280
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>194,738</u>	<u>(6,458)</u>	<u>188,280</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	62,458	(68,916)	(6,458)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>62,458</u>	<u>(68,916)</u>	<u>(6,458)</u>

THE MUSLIM YOUTH FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

11. Related party disclosures

There were no related party transactions for the year ended 31 August 2021.

THE MUSLIM YOUTH FOUNDATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	2021	2020
	£	£
Income and endowments		
Donations and legacies		
Donations	33,129	29,482
Investment income		
Rents received	11,400	10,200
Bank interest receivable	-	2
	<u>11,400</u>	<u>10,202</u>
Other income		
Covid Council Grant	18,901	10,000
JRS Grant	28,027	12,774
	<u>46,928</u>	<u>22,774</u>
Total incoming resources	<u>91,457</u>	<u>62,458</u>
Expenditure		
Charitable activities		
Wages	40,172	45,351
Pensions	923	924
Rates and water	214	147
Insurance	3,134	1,646
Light and heat	7,654	7,440
Telephone	1,168	1,245
Postage and stationery	1,089	1,081
Advertising & Promotion	8,595	-
Sundries	-	42
Repairs and maintenance	1,060	-
Catering	25	1,442
Cleaning	579	671
Donations	14,370	-
Improvements to property	2,408	2,833
Fixtures and fittings	3,067	3,312
	<u>84,458</u>	<u>66,134</u>
Support costs		
Governance costs		
Accountancy and legal fees	2,767	2,782
Total resources expended	<u>87,225</u>	<u>68,916</u>
Net income/(expenditure)	<u>4,232</u>	<u>(6,458)</u>

This page does not form part of the statutory financial statements

THE MUSLIM YOUTH FOUNDATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

2021
£

2020
£

This page does not form part of the statutory financial statements

THE MUSLIM YOUTH FOUNDATION

England & Wales - Charity number 327233

Accounts

THE MUSLIM YOUTH FOUNDATION
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

Riley Moss 2018 Limited
Chartered Accountants
Riley House
183-185 North Road
Preston
Lancashire
PR1 1YQ

THE MUSLIM YOUTH FOUNDATION

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FOR THE YEAR ENDED 31 AUGUST 2020**

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THE MUSLIM YOUTH FOUNDATION

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2020**

Trustees	Dr M Fayez Al-Hamad Mr F Ahmed Mr S Al-Aqel Mr M A Malek Mr G Al-Shamy
Principal address	Clydesdale House 27 Turner Street Piccadilly Manchester M4 1DY
Registered charity number	327233
Independent examiner	Riley Moss 2018 Limited Chartered Accountants Riley House 183-185 North Road Preston Lancashire PR1 1YQ

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

Objectives and activities

The Muslim Youth Foundation was established in 1983 by a group of academics and business people to promote Islam to both Muslims and Non-Muslims. The objectives of the trust are to advance the religion of Islam and the teachings of Islamic education. In setting objectives and planning activities, the trustees have given careful consideration to Charity Commission's guidelines of public benefit. The trustees have reviewed the major risks to which the charity is exposed and the topic is regularly discussed at trustees' meetings.

The Muslim Youth Foundation is a place of worship, a mosque with approximately 600 people attending Jumah (Friday congregational prayer) and over 200 people daily for other prayers. The congregation is from many different ethnic backgrounds, Arab, Pakistani, Bengali, White, African, Malaysian etc. The people who attend the MYF include students, professionals and others working in the City Centre. The MYF was one of the pioneers in the UK in using the English language as its medium for all its programmes including the Friday Khutbah (sermon) as part of the Jumah Salah (Friday congregational prayer). Initially, the focus was the development of the Muslim youth through various educational, social and spiritual programmes, including national youth camps with many of these youth going on to becoming active in the wider Muslim community.

Now, the MYF has various projects and services related to the fields of education, social welfare, and culture. As well as the mosque, there are regular adult education programmes such as lectures and seminars and weekly study circle. The MYF also works with schools. There are visits to the mosque by trainee teachers plus schools. The MYF also works with children in Bosnia funding educational, cultural and sports programmes. Another programme of the MYF is providing a rota of Khateeds (Islamic preachers) to local universities prayer halls, 2 mosques and a hospital for the congregational Friday prayer.

The MYF is used as a resource by the community hosting various activities such as weekly talk on Islam, weekly fitness classes for women, occasional programmes for a Muslim Deaf Group. The MYF regularly has collections for various relief agencies.

When planning activities for the year, the trustees have considered the Commission's guidance on public benefit.

Achievement and performance

Over the last year, the Muslim Youth Foundation has been cooperating with partnerships such as the local interfaith organisation and university and working its various projects which were developed to be more professional. These projects include developing magazines and holding regular educational activities such as lectures and seminars.

Financial review

The trust received its income from a variety of sources which were mainly individual donations of £39,682 (2019: £50,046)

Future plans

The MYF plans to further develop its project and services to higher quality. It also intends to develop partnerships with other organisations including the delivery of multi cultural awareness courses. Plans include more work within the schools through interfaith project and MYF is developing the second phase of an educational magazine for schools together with DVD for deaf people. There are plans to extend the counselling service and MYF also intends to explore different options of funding to enable further developments of its projects and services. The MYF will also embark on a further regeneration project to refurbish its premises.

Structure, governance and management

The Muslim Youth Foundation (MYF) is constituted under a trust deed dated 23 July 1983 and is a registered charity (Charity number 327233). The MYF is governed by a board of trustees. The trustees may be appointed and discharged by the board of trustees and may serve without time limit. The trustees are encouraged to attend relevant external briefings and training courses. Every decision of the trustees shall be determined by the majority of votes of the trustees present and voting on the question. There shall be a quorum when three trustees are present at any meeting. The MYF also has salaried staff and volunteers who implement the work of the charity.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 12 June 2021 and signed on its behalf by:

Mr G Al-Shamy - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE MUSLIM YOUTH FOUNDATION

Independent examiner's report to the trustees of The Muslim Youth Foundation

I report to the charity trustees on my examination of the accounts of The Muslim Youth Foundation (the Trust) for the year ended 31 August 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Farook Patel
FCA
Riley Moss 2018 Limited
Chartered Accountants
Riley House
183-185 North Road
Preston
Lancashire
PR1 1YQ

12 June 2021

THE MUSLIM YOUTH FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

		2020 Unrestricted fund £	2019 Total funds £
Income and endowments from	Notes		
Donations and legacies		29,482	39,846
Investment income	2	10,202	10,353
Other income		22,774	-
Total		62,458	50,199
Expenditure on			
Charitable activities	3		
Charitable expenditure		68,916	47,323
NET INCOME/(EXPENDITURE)		(6,458)	2,876
Reconciliation of funds			
Total funds brought forward		194,738	191,862
Total funds carried forward		188,280	194,738

The notes form part of these financial statements

THE MUSLIM YOUTH FOUNDATION

STATEMENT OF FINANCIAL POSITION
31 AUGUST 2020

		2020 Unrestricted fund £	2019 Total funds £
Fixed assets	Notes		
Tangible assets	7	82,013	85,158
Current assets			
Debtors	8	2,232	964
Cash at bank and in hand		106,548	110,829
		<u>108,780</u>	<u>111,793</u>
Creditors			
Amounts falling due within one year	9	(2,513)	(2,213)
		<u>106,267</u>	<u>109,580</u>
Net current assets			
		<u>188,280</u>	<u>194,738</u>
Total assets less current liabilities			
		<u>188,280</u>	<u>194,738</u>
NET ASSETS		<u>188,280</u>	<u>194,738</u>
Funds	10		
Unrestricted funds		<u>188,280</u>	<u>194,738</u>
Total funds		<u>188,280</u>	<u>194,738</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 June 2021 and were signed on its behalf by:

Mr G Al-Shamy - Trustee

1. **Accounting policies**

Basis of preparing the financial statements

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

Income

All incoming resources are included in the statement of financial activities when the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received and the amount of income receivable can be measured reliably. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Gifts in kind for distribution are included in the accounts as incoming resources and resources expended when they are distributed at their approximate market value at the date of distribution.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

Income tax recoverable under the Gift Aid Scheme is recognised where there is an entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on grants is recorded once the trust has made an unconditional commitment to pay the grant and this is communicated to the beneficiary or the grant has been paid, whichever is earlier.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020

1. Accounting policies - continued

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. Investment income

	2020	2019
	£	£
Rents received	10,200	10,200
Bank interest receivable	2	153
	<u>10,202</u>	<u>10,353</u>

3. Charitable activities costs

	Direct Costs	Support costs (see note 4)	Totals
	£	£	£
Charitable expenditure	<u>66,134</u>	<u>2,782</u>	<u>68,916</u>

4. Support costs

	Governance costs
	£
Charitable expenditure	<u>2,782</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020

4. **Support costs - continued**

Support costs, included in the above, are as follows:

Governance costs

	2020 Charitable expenditure £	2019 Total activities £
Accountancy and legal fees	2,782	2,845

5. **Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

6. **Staff costs**

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

	2020	2019
Admin	3	3

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

7. **Tangible fixed assets**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
Cost				
At 1 September 2019	47,189	115,195	102,075	264,459
Additions	-	-	3,000	3,000
At 31 August 2020	47,189	115,195	105,075	267,459
Depreciation				
At 1 September 2019	-	96,308	82,993	179,301
Charge for year	-	2,833	3,312	6,145
At 31 August 2020	-	99,141	86,305	185,446
Net book value				
At 31 August 2020	47,189	16,054	18,770	82,013
At 31 August 2019	47,189	18,887	19,082	85,158

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020

8. Debtors: amounts falling due within one year	2020	2019
	£	£
Prepayments	2,232	964
	<u> </u>	<u> </u>

9. Creditors: amounts falling due within one year	2020	2019
	£	£
Taxation and social security	1,434	833
Other creditors	1,079	1,380
	<u> </u>	<u> </u>
	<u>2,513</u>	<u>2,213</u>

10. Movement in funds		Net movement	At
	At 1.9.19	in funds	31.8.20
	£	£	£
Unrestricted funds			
General fund	194,738	(6,458)	188,280
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>194,738</u>	<u>(6,458)</u>	<u>188,280</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	62,458	(68,916)	(6,458)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>62,458</u>	<u>(68,916)</u>	<u>(6,458)</u>

Comparatives for movement in funds

		Net movement	At
	At 1.9.18	in funds	31.8.19
	£	£	£
Unrestricted funds			
General fund	191,862	2,876	194,738
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>191,862</u>	<u>2,876</u>	<u>194,738</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020

10. Movement in funds - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,199	(47,323)	2,876
	<u>50,199</u>	<u>(47,323)</u>	<u>2,876</u>
TOTAL FUNDS	<u>50,199</u>	<u>(47,323)</u>	<u>2,876</u>

11. Related party disclosures

There were no related party transactions for the year ended 31 August 2020.

THE MUSLIM YOUTH FOUNDATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020**

	2020	2019
	£	£
Income and endowments		
Donations and legacies		
Donations	29,482	39,846
Investment income		
Rents received	10,200	10,200
Bank interest receivable	2	153
	<u>10,202</u>	<u>10,353</u>
Other income		
Covid Council Grant	10,000	-
JRS Grant	12,774	-
	<u>22,774</u>	<u>-</u>
Total incoming resources	62,458	50,199
Expenditure		
Charitable activities		
Wages	45,351	19,015
Pensions	924	154
Rates and water	147	764
Insurance	1,646	2,684
Light and heat	7,440	8,947
Telephone	1,245	1,200
Postage and stationery	1,081	2,320
Sundries	42	87
Catering	1,442	2,301
Cleaning	671	306
Improvements to property	2,833	3,333
Fixtures and fittings	3,312	3,367
	<u>66,134</u>	<u>44,478</u>
Support costs		
Governance costs		
Accountancy and legal fees	2,782	2,845
Total resources expended	<u>68,916</u>	<u>47,323</u>
Net (expenditure)/income	<u><u>(6,458)</u></u>	<u><u>2,876</u></u>

This page does not form part of the statutory financial statements