

THE MUSLIM (HANFI-SUNNI) ASSOCIATION

England & Wales · Charity number 502646

Details

Other names HANFI-SUNNI ASSOCIATION

Status Registered

Legal form Other

Registered 1974-07-15

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

Contact

Address 33a Randal Street
Blackburn
BB1 7LG

Phone 0125452170

Email info@masjid-e-raza.org

Website www.masjid-e-raza.org

Activities

Objects: TO ADVANCE THE RELIGION OF ISLAM AND IN FURTHERANCE THEREOF BUT NOT OTHERWISE TO PROVIDE PREMISES AND FACILITIES FOR THE PROPAGATION AND TEACHING OF ISLAMIC THEOLOGY INCLUDING QURAN, TAFSIR AND ITS METHODS, FIQAH AND ITS METHODS, SPIRITUALISM AND OTHER SIMILAR OR RELATED TEACHINGS AND IN SUCH OTHER WAYS AS THE COMMITTEE THINK FIT AND FOR THE RELIEF OF POVERTY AMONG MEMBERS OF THE ASSOCIATION.

Activities: TO TEACH THE RELIGION OF ISLAM

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Blackburn With Darwen

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£410,020	£255,813	-	-
2024-12-31	£368,479	£286,897	-	-
2023-12-31	£415,603	£126,990	-	-
2022-12-31	£437,130	£210,369	-	-
2021-12-31	£330,215	£138,845	-	-
2020-12-31	£225,757	£125,994	-	-

Trustees

Name	Role	Appointed
Ajaz Mendi Chaudhry		2021-12-31
MOHAMMED RAFIQ		2019-01-01
MUSHTAQ HUSSAIN		
Mahmood Ahmed		2021-12-31
abdul razzaq		2021-12-31

THE MUSLIM (HANFI-SUNNI) ASSOCIATION

England & Wales - Charity number 502646

Accounts

Charity registration number: 502646

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Annual Report and Financial Statements

for the Year Ended 31 December 2025

THE MUSLIM (HANFI SUNNI) ASSOCIATION

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THE MUSLIM (HANFI SUNNI) ASSOCIATION

Reference and Administrative Details

Trustees	Mr Mahmood Ahmed Mr Mushtaq Hussain Mr Mohammed Rafiq Mr Ajaz Mendi Chaudhry Mr Abdul Razzaq
Charity Registration Number	502646
Principal Office	33a Randall Street Blackburn Bb1 7LG
Auditor	Riaz Ahmad FCCA Riaz Ahmad & Co Chartered Certified Accountants Lord House 51 Lord Street Manchester M3 1HE

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Trustees' Report

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

Objectives and activities

Objects and aims

To provide excellent facilities for daily prayers, teaching facilities for Quran and religious education, holding lectures, assisting with marriages and funerals and holding celebration of religious events including Eid Milad ul Nabi.

To advance in centre of excellence in Islamic learning and lifelong learning by working with local schools, businesses, Blackburn College, Blackburn Council, Police and other stakeholders.

Our aim is to provide worship facilities for daily prayers and a community hub for the community to come together.

Objectives, strategies and activities

We have two mosques Madina Masjid and Masid-e-Raza where five daily prayer sessions are held. In addition we collect and distribute charitable donations (zakat, fitrana and sadaqa).

We help people who relocate into our catchment area to settle into the community.

All activities are designed to advance religion, education and social well being for the public benefit regardless of background or religion.

Fundraising disclosures

Funds are raised through donations from public and charging for religious teaching, funerals, weddings and hire of mosque facilities.

We also hold fundraising activities for natural calamities like flood and earthquake etc.

Public benefit

The charity aims to provide prayer facilities to the Muslim community as well as education facilities for teaching Holy Quran and Islamic education. We facilitate weddings, funerals and other religious obligations.

Our facilities have proved to be very popular and we have invested in addition teaching facilities to cater for the additional demand. Outcomes are monitored through regular assessments and feedback sessions.

All activities / facilities are available to all members of public regardless of background or belief. We provide spiritual counselling, wellbeing support and bereavement assistance.

Our Disaster relief Fund helps alleviate sufferings in case of emergencies and natural disasters.

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

Social investment policies

We strive to provide religious facilities and religious education to the local community. We however go over and above our primary obligation and play our role as a facilitator and provider of numerous community service. We help at the time of marriages, deaths and other community events. We are always prepared to help in case of any emergencies and natural disasters.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Trustees' Report (continued)

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Grant making policies

We do not provide grants to any individuals or organisations.

Structure, governance and management

Nature of governing document

Charity is governed by its constitution, Islamic principles and complies with the Charity Commission requirements.

Recruitment and appointment of trustees

Trustees are volunteers and chosen from the congregation based on their skill sets, time availability and services to the community.

Induction and training of trustees

Full induction in the charity regulations and procedures is provided at the time of appointment and continuous professional development is facilitated throughout the period of the appointment.

Arrangements for setting key management personnel remuneration

Trustees are all volunteers and do not draw any remuneration. Reasonable expenses may be claimed but none are not claimed to date.

Organisational structure

The Charity is run by the Board of Trustees who make all major decisions.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Trustees' Report (continued)

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 8 June 2026 and signed on its behalf by:

.....
Mr Mushtaq Hussain
Trustee

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 8 June 2026 and signed on its behalf by:

.....
Mr Mushtaq Hussain
Trustee

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies		267,277	267,277
Charitable activities		1,972	1,972
Investment income	4	7,692	7,692
Other income		<u>133,079</u>	<u>133,079</u>
Total income		<u>410,020</u>	<u>410,020</u>
Expenditure on:			
Raising funds		(126,173)	(126,173)
Charitable activities		<u>(129,640)</u>	<u>(129,640)</u>
Total expenditure		<u>(255,813)</u>	<u>(255,813)</u>
Net income		<u>154,207</u>	<u>154,207</u>
Net movement in funds		154,207	154,207
Reconciliation of funds			
Total funds brought forward		<u>3,971,106</u>	<u>3,971,106</u>
Total funds carried forward	19	<u>4,125,313</u>	<u>4,125,313</u>
		Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		228,376	228,376
Charitable activities		1,859	1,859
Investment income	4	8,745	8,745
Other income		<u>129,499</u>	<u>129,499</u>
Total income		<u>368,479</u>	<u>368,479</u>
Expenditure on:			
Raising funds		(108,995)	(108,995)
Charitable activities		<u>(177,902)</u>	<u>(177,902)</u>
Total expenditure		<u>(286,897)</u>	<u>(286,897)</u>
Net income		<u>81,582</u>	<u>81,582</u>
Net movement in funds		81,582	81,582
Reconciliation of funds			
Total funds brought forward		<u>3,889,524</u>	<u>3,889,524</u>
Total funds carried forward	19	<u>3,971,106</u>	<u>3,971,106</u>

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

The notes on pages 9 to 20 form an integral part of these financial statements.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Statement of Financial Activities for the Year Ended 31 December 2025 (continued)

The funds breakdown for 2024 is shown in note 19.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

(Registration number: 502646) Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	14	3,083,104	3,028,326
Current assets			
Debtors	15	-	94
Cash at bank and in hand	16	<u>1,050,124</u>	<u>952,425</u>
		1,050,124	952,519
Creditors: Amounts falling due within one year	17	<u>(7,915)</u>	<u>(9,739)</u>
Net current assets		<u>1,042,209</u>	<u>942,780</u>
Net assets		<u>4,125,313</u>	<u>3,971,106</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>4,125,313</u>	<u>3,971,106</u>
Total funds	19	<u>4,125,313</u>	<u>3,971,106</u>

The financial statements on pages 6 to 20 were approved by the trustees, and authorised for issue on 8 June 2026 and signed on their behalf by:

.....
Mr Mushtaq Hussain
Trustee

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

THE MUSLIM (HANFI SUNNI) ASSOCIATION meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

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

Income and endowments

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

Donations and legacies

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

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

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

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Governance costs

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

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

Taxation

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

Tangible fixed assets

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

Depreciation and amortisation

Assets are written off in equal instalments over their useful life.

No depreciation has been provided in the previous years accounts so the historic brought forward values has been written off by 50% to make th value more realistic.

Asset class

Fixtures, Fittings & Equipment

Depreciation method and rate

10% straight line basis

Trade debtors

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

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

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

Trade creditors

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

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

- (a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.
- (b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.
- (c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).
- (d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.
- (e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.
- (f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	256,316	256,316
Gift aid reclaimed	10,961	10,961
Total for 2025	<u>267,277</u>	<u>267,277</u>
Total for 2024	<u>228,376</u>	<u>228,376</u>

3 Income from charitable activities

	Unrestricted funds General £	Total funds £
	1,972	1,972
Total for 2025	<u>1,972</u>	<u>1,972</u>
Total for 2024	<u>1,859</u>	<u>1,859</u>

4 Investment income

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	7,692	7,692
Total for 2025	7,692	7,692
Total for 2024	8,745	8,745

5 Other income

	Unrestricted funds General £	Total funds £
Fees and supplies	124,284	124,284
Rental income	8,795	8,795
Total for 2025	133,079	133,079
Total for 2024	129,499	129,499

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Total funds £

b) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		106,621	106,621
Total for 2025		106,621	106,621
Total for 2024		97,195	97,195

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

		Unrestricted funds General £	Total costs £
7 Expenditure on charitable activities			
Governance costs	Note	129,640	129,640
Total for 2024		177,902	177,902

			Total expenditure £
8 Analysis of governance and support costs			
Governance costs			

		Unrestricted funds General £	Total funds £
Governance costs			
Staff costs			
Wages and salaries		32,244	32,244
Pension costs		287	287
Audit fees			
Audit of the financial statements		5,000	5,000
Depreciation, amortisation and other similar costs		8,625	8,625
Other governance costs		83,484	83,484
Total for 2025		129,640	129,640
Total for 2024		177,902	177,902

9 Net incoming/outgoing resources

Net incoming resources for the year include:

		2025 £	2024 £
Audit fees		5,000	4,000
Depreciation of fixed assets		8,625	8,625

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

10 Trustees remuneration and expenses

11 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	32,244	48,147
Pension costs	287	493
	<u>32,531</u>	<u>48,640</u>

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

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

12 Auditors' remuneration

13 Taxation

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

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2025	3,009,207	71,995	5,701	3,086,903
Additions	63,403	-	-	63,403
At 31 December 2025	3,072,610	71,995	5,701	3,150,306
Depreciation				
At 1 January 2025	-	57,152	1,425	58,577
Charge for the year	-	7,200	1,425	8,625
At 31 December 2025	-	64,352	2,850	67,202
Net book value				
At 31 December 2025	3,072,610	7,643	2,851	3,083,104
At 31 December 2024	3,009,207	14,843	4,276	3,028,326

15 Debtors

	2025 £	2024 £
Trade debtors	-	94

16 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	14,965	3,992
Cash at bank	315,845	336,811
Short-term deposits	719,314	611,622
	1,050,124	952,425

17 Creditors: amounts falling due within one year

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

	2025 £	2024 £
Other taxation and social security	2,802	3,027
Other creditors	413	2,212
Accruals	4,700	4,500
	7,915	9,739

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £287 (2024 - £493).

19 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Balance at 31 December 2025 £
Unrestricted funds				
General	3,971,106	410,020	(255,813)	4,125,313
	3,889,524	368,479	(286,897)	3,971,106

20 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2025 £
Tangible fixed assets	3,083,104	3,083,104
Current assets	1,050,124	1,050,124
Current liabilities	(7,915)	(7,915)
Total net assets	4,125,313	4,125,313

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

	Unrestricted funds General £	Total funds at 31 December 2024 £
Tangible fixed assets	3,028,326	3,028,326
Current assets	952,519	952,519
Current liabilities	(9,739)	(9,739)
Total net assets	3,971,106	3,971,106

21 Analysis of net funds

	At 1 January 2025 £	At 31 December 2025 £
Cash at bank and in hand	952,425	952,425
Net debt	952,425	952,425
	At 1 January 2024 £	At 31 December 2024 £
Cash at bank and in hand	855,389	855,389
Net debt	855,389	855,389

22 Related party transactions

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Statement of Financial Activities by fund for the Year Ended 31 December 2025

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	267,277	228,376
Charitable activities	1,972	1,859
Investment income	7,692	8,745
Other income	<u>133,079</u>	<u>129,499</u>
Total income	<u>410,020</u>	<u>368,479</u>
Expenditure on:		
Raising funds	(126,173)	(108,995)
Charitable activities	<u>(129,640)</u>	<u>(177,902)</u>
Total expenditure	<u>(255,813)</u>	<u>(286,897)</u>
Net income	<u>154,207</u>	<u>81,582</u>
Net movement in funds	154,207	81,582
Reconciliation of funds		
Total funds brought forward	<u>3,971,106</u>	<u>3,889,524</u>
Total funds carried forward	<u><u>4,125,313</u></u>	<u><u>3,971,106</u></u>

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	267,277	228,376
Charitable activities (analysed below)	1,972	1,859
Investment income (analysed below)	7,692	8,745
Other income (analysed below)	133,079	129,499
Total income	<u>410,020</u>	<u>368,479</u>
Expenditure on:		
Raising funds (analysed below)	(126,173)	(108,995)
Charitable activities (analysed below)	(129,640)	(177,902)
Total expenditure	<u>(255,813)</u>	<u>(286,897)</u>
Net income	<u>154,207</u>	<u>81,582</u>
Net movement in funds	154,207	81,582
Reconciliation of funds		
Total funds brought forward	<u>3,971,106</u>	<u>3,889,524</u>
Total funds carried forward	<u>4,125,313</u>	<u>3,971,106</u>

This page does not form part of the statutory financial statements.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Detailed Statement of Financial Activities for the Year Ended 31 December 2025 (continued)

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Appeals and donations	256,316	226,954
Gift Aid tax reclaimed	10,961	1,422
	267,277	228,376
<i>Charitable activities</i>		
Sale of goods and services made or provided by the beneficiaries of the charity	1,972	1,859
	1,972	1,859
<i>Investment income</i>		
Interest on cash deposits	7,692	8,745
	7,692	8,745
<i>Other income</i>		
Fees and supplies	124,284	123,964
Rental income	8,795	5,535
	133,079	129,499
<i>Raising funds</i>		
Direct costs	(8,559)	-
Educational Services	(98,062)	(97,195)
Funeral Services	(15,410)	(8,302)
Islamic Events	(4,142)	(3,498)
	(126,173)	(108,995)
<i>Charitable activities</i>		
Wages and salaries	(32,244)	(48,147)
Staff pensions (Defined contribution) - pension scheme 1	(287)	(493)
Water rates	-	(3,404)
Light, heat and power	(34,102)	(38,310)
Insurance	(6,143)	(5,656)
Repairs and renewals	(32,907)	(48,765)
Telephone and fax	(1,601)	(1,917)
Printing, postage and stationery	(5,712)	(6,469)
Trade subscriptions	(150)	-
Charitable donations	(1,183)	(9,922)
The audit of the charity's annual accounts	(5,000)	(4,000)
Bank charges	(1,686)	(2,070)
Credit card charges	-	(124)
Depreciation of fixtures and fittings	(7,200)	(7,200)

This page does not form part of the statutory financial statements.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

**Detailed Statement of Financial Activities for the Year Ended 31 December 2025
(continued)**

	Total 2025 £	Total 2024 £
Depreciation of motor vehicles	<u>(1,425)</u>	<u>(1,425)</u>
	<u>(129,640)</u>	<u>(177,902)</u>

THE MUSLIM (HANFI-SUNNI) ASSOCIATION

England & Wales - Charity number 502646

Accounts

Charity registration number: 502646

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Annual Report and Financial Statements

for the Year Ended 31 December 2024

THE MUSLIM (HANFI SUNNI) ASSOCIATION

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THE MUSLIM (HANFI SUNNI) ASSOCIATION

Reference and Administrative Details

Trustees	Mr Mahmood Ahmed Mr Mushtaq Hussain Mr Mohammed Rafiq Mr Ajaz Mendi Chaudhry Mr Abdul Razzaq
Charity Registration Number	502646
Principal Office	33a Randall Street Blackburn Bb1 7LG
Auditor	Riaz Ahmad FCCA Riaz Ahmad & Co Chartered Certified Accountants Lord House 51 Lord Street Manchester M3 1HE

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Trustees' Report

The trustees present the annual report together with the financial statements and auditors' report of the charity for the year ended 31 December 2024.

Objectives and activities

Objects and aims

To provide excellent facilities for daily prayers, teaching facilities for Quran and religious education, holding lectures, assisting with marriages and funerals and holding celebration of religious events including Eid Milad ul Nabi.

To advance in centre of excellence in Islamic learning and lifelong learning by working with local schools, businesses, Blackburn College, Blackburn Council, Police and other stakeholders.

Our aim is to provide worship facilities for daily prayers and a community hub for the community to come together.

Objectives, strategies and activities

We have two mosques Madina Masjid and Masid-e-Raza where five daily prayer sessions are held. In addition we collect and distribute charitable donations (zakat, fitrana and sadaqa).

We help people who relocate into our catchment area to settle into the community.

All activities are designed to advance religion, education and social well being for the public benefit regardless of background or religion.

Fundraising disclosures

Funds are raised through donations from public and charging for religious teaching, funerals, weddings and hire of mosque facilities.

We also hold fundraising activities for natural calamities like flood and earthquake etc.

Public benefit

The charity aims to provide prayer facilities to the Muslim community as well as education facilities for teaching Holy Quran and Islamic education. We facilitate weddings, funerals and other religious obligations.

All activities / facilities are available to all members of public regardless of background or belief.

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

Grant making policies

We do not provide grants to any individuals or organisations.

Structure, governance and management

Nature of governing document

Charity is governed by its constitution, Islamic principles and complies with the Charity Commission requirements.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Trustees' Report (continued)

Recruitment and appointment of trustees

Trustees are volunteers and chosen from the congregation based on their skill sets, time availability and services to the community.

Induction and training of trustees

Full induction in the charity regulations and procedures is provided at the time of appointment and continuous professional development is facilitated throughout the period of the appointment.

Arrangements for setting key management personnel remuneration

Trustees are all volunteers and do not draw any remuneration. Reasonable expenses may be claimed but none are not claimed to date.

Organisational structure

The Charity is run by the Board of Trustees who make all major decisions.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Trustees' Report (continued)

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 7 October 2025 and signed on its behalf by:

.....
Mr Mushtaq Hussain
Trustee

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 7 October 2025 and signed on its behalf by:

.....
Mr Mushtaq Hussain
Trustee

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Independent Auditor's Report to the Members of THE MUSLIM (HANFI SUNNI) ASSOCIATION

Opinion

We have audited the financial statements of THE MUSLIM (HANFI SUNNI) ASSOCIATION (the 'charity') for the year ended 31 December 2024, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Independent Auditor's Report to the Members of THE MUSLIM (HANFI SUNNI) ASSOCIATION (continued)

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities (Accounts and Report) Regulations 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 5), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor Responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We design procedures in line with our responsibilities to detect material misstatements in respect of irregularities, including fraud. We review compliance with laws and regulations applicable to the charity as well as reviewing the financial systems and statements to detect irregularities, misstatements and compliance breaches. Our work however can not guarantee to discover every instance of fraud and error and prevention/detection of fraud and misstatements is the fundamental responsibility of the management of the organisation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

**Independent Auditor's Report to the Members of THE MUSLIM (HANFI SUNNI)
ASSOCIATION (continued)**

.....

Riaz Ahmad FCCA (Senior Statutory Auditor)
For and on behalf of Riaz Ahmad FCCA, Statutory Auditor

Riaz Ahmad & Co
Chartered Certified Accountants
Lord House
51 Lord Street
Manchester
M3 1HE

7 October 2025

Riaz Ahmad FCCA is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		228,376	228,376
Charitable activities		1,859	1,859
Investment income	4	8,745	8,745
Other income		<u>129,499</u>	<u>129,499</u>
Total income		<u>368,479</u>	<u>368,479</u>
Expenditure on:			
Raising funds		(108,995)	(108,995)
Charitable activities		<u>(177,902)</u>	<u>(177,902)</u>
Total expenditure		<u>(286,897)</u>	<u>(286,897)</u>
Net income		<u>81,582</u>	<u>81,582</u>
Net movement in funds		81,582	81,582
Reconciliation of funds			
Total funds brought forward		<u>3,889,524</u>	<u>3,889,524</u>
Total funds carried forward	20	<u>3,971,106</u>	<u>3,971,106</u>
		Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		223,327	223,327
Charitable activities		2,273	2,273
Investment income	4	4,843	4,843
Other income		<u>185,160</u>	<u>185,160</u>
Total income		<u>415,603</u>	<u>415,603</u>
Expenditure on:			
Raising funds		(104,613)	(104,613)
Charitable activities		<u>(118,859)</u>	<u>(118,859)</u>
Total expenditure		<u>(223,472)</u>	<u>(223,472)</u>
Net income		<u>192,131</u>	<u>192,131</u>
Net movement in funds		192,131	192,131
Reconciliation of funds			
Total funds brought forward		<u>3,697,393</u>	<u>3,697,393</u>
Total funds carried forward	20	<u>3,889,524</u>	<u>3,889,524</u>

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

The notes on pages 12 to 23 form an integral part of these financial statements.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Statement of Financial Activities for the Year Ended 31 December 2024 (continued)

The funds breakdown for 2023 is shown in note 20.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

(Registration number: 502646) Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	15	3,028,326	3,036,951
Current assets			
Debtors	16	94	-
Cash at bank and in hand	17	952,425	855,389
		<u>952,519</u>	<u>855,389</u>
Creditors: Amounts falling due within one year	18	<u>(9,739)</u>	<u>(2,816)</u>
Net current assets		<u>942,780</u>	<u>852,573</u>
Net assets		<u>3,971,106</u>	<u>3,889,524</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>3,971,106</u>	<u>3,889,524</u>
Total funds	20	<u>3,971,106</u>	<u>3,889,524</u>

The financial statements on pages 9 to 23 were approved by the trustees, and authorised for issue on 7 October 2025 and signed on their behalf by:

.....
Mr Mushtaq Hussain
Trustee

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

THE MUSLIM (HANFI SUNNI) ASSOCIATION meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

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

Income and endowments

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

Donations and legacies

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

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

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

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Governance costs

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

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Taxation

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

Tangible fixed assets

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

Depreciation and amortisation

Assets are written off in equal instalments over their useful life.

No depreciation has been provided in the previous years accounts so the historic brought forward values has been written off by 50% to make th value more realistic.

Asset class

Fixtures, Fittings & Equipment

Depreciation method and rate

10% straight line basis

Trade debtors

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

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

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

Trade creditors

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

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

- (a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.
- (b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.
- (c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).
- (d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.
- (e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.
- (f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	226,954	226,954
Gift aid reclaimed	1,422	1,422
Total for 2024	<u>228,376</u>	<u>228,376</u>
Total for 2023	<u>223,327</u>	<u>223,327</u>

3 Income from charitable activities

	Unrestricted funds General £	Total funds £
	1,859	1,859
Total for 2024	<u>1,859</u>	<u>1,859</u>
Total for 2023	<u>2,273</u>	<u>2,273</u>

4 Investment income

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	8,745	8,745
Total for 2024	8,745	8,745
Total for 2023	4,843	4,843

5 Other income

	Unrestricted funds General £	Total funds £
Fees and supplies	123,964	123,964
Rental income	5,535	5,535
Total for 2024	129,499	129,499
Total for 2023	185,160	185,160

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Total funds £

b) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		97,195	97,195
Total for 2024		97,195	97,195
Total for 2023		96,482	96,482

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

		Unrestricted funds General £	Total costs £
7 Expenditure on charitable activities			
Governance costs	Note	177,902	177,902
Total for 2023		118,859	118,859

			Total expenditure £
8 Analysis of governance and support costs			
Governance costs			

		Unrestricted funds General £	Total funds £
Governance costs			
Staff costs			
Wages and salaries		48,147	48,147
Pension costs		493	493
Audit fees			
Audit of the financial statements		4,000	4,000
Depreciation, amortisation and other similar costs		8,625	8,625
Other governance costs		116,637	116,637
Total for 2024		177,902	177,902
Total for 2023		118,859	118,859

9 Net incoming/outgoing resources

Net incoming resources for the year include:

		2024 £	2023 £
Audit fees		4,000	-
Depreciation of fixed assets		8,625	7,200

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

10 Trustees remuneration and expenses

11 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	48,147	28,508
Pension costs	493	-
	<u>48,640</u>	<u>28,508</u>

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

12 Independent examiner's remuneration

	2023 £
Other fees to examiners	
Examination-related assurance services	<u>600</u>

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

13 Auditors' remuneration

14 Taxation

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

15 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2024	3,009,207	71,995	5,701	3,086,903
At 31 December 2024	3,009,207	71,995	5,701	3,086,903
Depreciation				
At 1 January 2024	-	49,952	-	49,952
Charge for the year	-	7,200	1,425	8,625
At 31 December 2024	-	57,152	1,425	58,577
Net book value				
At 31 December 2024	3,009,207	14,843	4,276	3,028,326
At 31 December 2023	3,009,207	22,043	5,701	3,036,951

16 Debtors

	2024 £
Trade debtors	94

17 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	3,992	6,812
Cash at bank	336,811	245,701
Short-term deposits	611,622	602,876
	952,425	855,389

18 Creditors: amounts falling due within one year

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

	2024 £	2023 £
Other taxation and social security	3,027	2,316
Other creditors	2,212	-
Accruals	4,500	500
	9,739	2,816

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £493 (2023 - £Nil).

20 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General	3,889,524	368,479	(286,897)	3,971,106
	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	3,697,393	415,603	(223,472)	3,889,524

21 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2024 £
Tangible fixed assets	3,028,326	3,028,326
Current assets	952,519	952,519
Current liabilities	(9,739)	(9,739)
Total net assets	3,971,106	3,971,106

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

	Unrestricted funds General £	Total funds at 31 December 2023 £
Tangible fixed assets	3,036,951	3,036,951
Current assets	855,389	855,389
Current liabilities	(2,816)	(2,816)
Total net assets	3,889,524	3,889,524

22 Analysis of net funds

	At 1 January 2024 £	At 31 December 2024 £
Cash at bank and in hand	855,389	855,389
Net debt	855,389	855,389
	At 1 January 2023 £	At 31 December 2023 £
Cash at bank and in hand	835,968	835,968
Net debt	835,968	835,968

23 Related party transactions

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Statement of Financial Activities by fund for the Year Ended 31 December 2024

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	228,376	223,327
Charitable activities	1,859	2,273
Investment income	8,745	4,843
Other income	<u>129,499</u>	<u>185,160</u>
Total income	<u>368,479</u>	<u>415,603</u>
Expenditure on:		
Raising funds	(108,995)	(104,613)
Charitable activities	<u>(177,902)</u>	<u>(118,859)</u>
Total expenditure	<u>(286,897)</u>	<u>(223,472)</u>
Net income	<u>81,582</u>	<u>192,131</u>
Net movement in funds	81,582	192,131
Reconciliation of funds		
Total funds brought forward	<u>3,889,524</u>	<u>3,697,393</u>
Total funds carried forward	<u><u>3,971,106</u></u>	<u><u>3,889,524</u></u>

This page does not form part of the statutory financial statements.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	228,376	223,327
Charitable activities (analysed below)	1,859	2,273
Investment income (analysed below)	8,745	4,843
Other income (analysed below)	129,499	185,160
Total income	<u>368,479</u>	<u>415,603</u>
Expenditure on:		
Raising funds (analysed below)	(108,995)	(104,613)
Charitable activities (analysed below)	(177,902)	(118,859)
Total expenditure	<u>(286,897)</u>	<u>(223,472)</u>
Net income	<u>81,582</u>	<u>192,131</u>
Net movement in funds	81,582	192,131
Reconciliation of funds		
Total funds brought forward	<u>3,889,524</u>	<u>3,697,393</u>
Total funds carried forward	<u><u>3,971,106</u></u>	<u><u>3,889,524</u></u>

This page does not form part of the statutory financial statements.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Detailed Statement of Financial Activities for the Year Ended 31 December 2024 (continued)

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Appeals and donations	226,954	223,327
Gift Aid tax reclaimed	1,422	-
	228,376	223,327
<i>Charitable activities</i>		
Sale of goods and services made or provided by the beneficiaries of the charity	1,859	2,273
	1,859	2,273
<i>Investment income</i>		
Interest on cash deposits	8,745	4,843
	8,745	4,843
<i>Other income</i>		
Fees and supplies	123,964	185,160
Rental income	5,535	-
	129,499	185,160
<i>Raising funds</i>		
Educational Services	(97,195)	(96,482)
Funeral Services	(8,302)	(7,286)
Islamic Events	(3,498)	(845)
	(108,995)	(104,613)
<i>Charitable activities</i>		
Wages and salaries	(48,147)	(28,508)
Staff pensions (Defined contribution) - pension scheme 1	(493)	-
Water rates	(3,404)	(3,948)
Light, heat and power	(38,310)	(34,461)
Insurance	(5,656)	(3,751)
Repairs and renewals	(48,765)	(464)
Telephone and fax	(1,917)	(2,757)
Printing, postage and stationery	(6,469)	(5,859)
Charitable donations	(9,922)	(28,479)
The audit of the charity's annual accounts	(4,000)	-
Independent examiner's fee	-	(600)
Bank charges	(2,070)	(2,832)
Credit card charges	(124)	-
Depreciation of fixtures and fittings	(7,200)	(7,200)
Depreciation of motor vehicles	(1,425)	-
	(108,995)	(104,613)

This page does not form part of the statutory financial statements.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

**Detailed Statement of Financial Activities for the Year Ended 31 December 2024
(continued)**

Total 2024 £	Total 2023 £
<u>(177,902)</u>	<u>(118,859)</u>

THE MUSLIM (HANFI-SUNNI) ASSOCIATION

England & Wales - Charity number 502646

Accounts

Charity registration number: 502646

THE MUSLIM (HANFI SUNNI) ASSOCIATION

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

THE MUSLIM (HANFI SUNNI) ASSOCIATION

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Reference and Administrative Details	1
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Statement of Financial Activities	7 to 8
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THE MUSLIM (HANFI SUNNI) ASSOCIATION

Reference and Administrative Details

Trustees	Mr Mahmood Ahmed Mr Mushtaq Hussain Mr Mohammed Rafiq Mr Ajaz Mendi Chaudhry Mr Abdul Razzaq
Charity Registration Number	502646
Principal Office	33a Randall Street Blackburn Bb1 7LG
Independent Examiner	Riaz Ahmad FCCA Riaz Ahmad & Co Chartered Certified Accountants Lord House 51 Lord Street Manchester M3 1HE

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Trustees' Report

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

Objectives and activities

Objects and aims

To provide excellent facilities for daily prayers, teaching facilities for Quran and religious education, holding lectures, assisting with marriages and funerals and holding celebration of religious events including Eid Milad ul Nabi.

To advance in centre of excellence in Islamic learning and lifelong learning by working with local schools, business, Blackburn College, Blackburn Council, Police and other stakeholders.

Our aim is to provide worship facilities for daily prayers and a community hub for the community to come together.

Objectives, strategies and activities

We have two mosques Madina Masjid and Masjid-e-Raza where five daily prayer sessions are held. In addition we collect and distribute charitable donations (zakat, fitrana and sadaqa).

We help people who relocate into our catchment area to settle into the community.

Fundraising disclosures

Funds are raised through donations from public and charging for religious teaching, funerals, weddings and hire of mosque facilities.

We also hold fundraising activities for natural calamities like flood and earthquake etc.

Public benefit

The charity aims to provide prayer facilities to the Muslim community as well as education facilities for teaching Holy Quran and Islamic education. We facilitate wedding, funerals and other religious obligations.

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

Grant making policies

We do not provide grants to any individuals or organisations.

Structure, governance and management

Nature of governing document

Charity is governed by its constitution, Islamic principles and complies with the Charity Commission requirements.

Recruitment and appointment of trustees

Trustees are volunteers and chosen from the congregation based on their skill sets, time availability and services to the community.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Trustees' Report (continued)

Induction and training of trustees

Full induction in the charity regulations and procedures is provided at the time of appointment and continuous professional development is facilitated throughout the period of the appointment.

Arrangements for setting key management personnel remuneration

Trustees are all volunteers and do not draw any remuneration. Reasonable expenses may be claimed but none are not claimed to date.

Organisational structure

The Charity is run by the Board of Trustees who make all major decisions.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows. The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

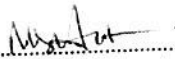
Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 10 July 2024 and signed on its behalf by:

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Trustees' Report (continued)


.....
Mr Mushtaq Hussain
Trustee

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 10 July 2024 and signed on its behalf by:

.....
Mr Mushtaq Hussain

Trustee

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Independent Examiner's Report to the trustees of THE MUSLIM (HANFI SUNNI) ASSOCIATION

I report to the trustees on my examination of the accounts of THE MUSLIM (HANFI SUNNI) ASSOCIATION for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of THE MUSLIM (HANFI SUNNI) ASSOCIATION 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 THE MUSLIM (HANFI SUNNI) ASSOCIATION's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since THE MUSLIM (HANFI SUNNI) ASSOCIATION's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCCA, which is one of the listed bodies.

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

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



Riaz Ahmad
FCCA

Riaz Ahmad & Co
Chartered Certified Accountants
Lord House
51 Lord Street
Manchester
M3 1HE

10 July 2024

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		223,327	223,327
Charitable activities		2,273	2,273
Investment income	4	4,843	4,843
Other income		<u>185,160</u>	<u>185,160</u>
Total income		<u>415,603</u>	<u>415,603</u>
Expenditure on:			
Raising funds		(8,131)	(8,131)
Charitable activities		<u>(118,859)</u>	<u>(118,859)</u>
Total expenditure		<u>(126,990)</u>	<u>(126,990)</u>
Net income		<u>288,613</u>	<u>288,613</u>
Net movement in funds		288,613	288,613
Reconciliation of funds			
Total funds brought forward		<u>3,697,393</u>	<u>3,697,393</u>
Total funds carried forward	17	<u><u>3,986,006</u></u>	<u><u>3,986,006</u></u>
		Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies		330,215	330,215
Charitable activities		886	886
Investment income	4	756	756
Other income		<u>105,273</u>	<u>105,273</u>
Total income		<u>437,130</u>	<u>437,130</u>
Expenditure on:			
Raising funds		(97,973)	(97,973)
Charitable activities		<u>(112,396)</u>	<u>(112,396)</u>
Total expenditure		<u>(210,369)</u>	<u>(210,369)</u>
Net income		<u>226,761</u>	<u>226,761</u>
Net movement in funds		226,761	226,761
Reconciliation of funds			
Total funds brought forward		<u>3,470,632</u>	<u>3,470,632</u>

The notes on pages 10 to 20 form an integral part of these financial statements.
Page 7

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Statement of Financial Activities for the Year Ended 31 December 2023 (continued)

	Note	Unrestricted funds £	Total 2022 £
Total funds carried forward	17	<u>3,697,393</u>	<u>3,697,393</u>

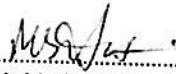
All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 17.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

(Registration number: 502646)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	14	3,036,951	2,864,792
Current assets			
Cash at bank and in hand	15	855,389	835,968
Creditors: Amounts falling due within one year	16	<u>(2,816)</u>	<u>(3,367)</u>
Net current assets		<u>852,573</u>	<u>832,601</u>
Net assets		<u>3,889,524</u>	<u>3,697,393</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>3,889,524</u>	<u>3,697,393</u>
Total funds	17	<u>3,889,524</u>	<u>3,697,393</u>

The financial statements on pages 7 to 20 were approved by the trustees, and authorised for issue on 10 July 2024 and signed on their behalf by:


.....
Mr Mushtaq Hussain
Trustee

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

THE MUSLIM (HANFI SUNNI) ASSOCIATION meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

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

Income and endowments

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

Donations and legacies

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

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

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

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Governance costs

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

Taxation

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

Tangible fixed assets

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

Depreciation and amortisation

Assets are written off in equal instalments over their useful life.

No depreciation has been provided in the previous years accounts so the historic brought forward values has been written off by 50% to make th value more realistic.

Asset class

Fixtures, Fittings & Equipment

Depreciation method and rate

10% straight line basis

Cash and cash equivalents

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

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

- (a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.
- (b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.
- (c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).
- (d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.
- (e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.
- (f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;	223,327	223,327
Donations from individuals	223,327	223,327
Total for 2023	330,215	330,215
Total for 2022		

3 Income from charitable activities

	Unrestricted funds General £	Total funds £
	2,273	2,273
Total for 2023	2,273	2,273
Total for 2022	886	886

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	4,843	4,843
Total for 2023	<u>4,843</u>	<u>4,843</u>
Total for 2022	<u>756</u>	<u>756</u>

5 Other income

	Unrestricted funds General £	Total funds £
Fees and supplies	185,160	185,160
Total for 2023	<u>185,160</u>	<u>185,160</u>
Total for 2022	<u>105,273</u>	<u>105,273</u>

6 Expenditure on raising funds

a) Costs of generating donations and legacies

Note	Total funds £
------	------------------------------

b) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Total for 2023		-	-
Total for 2022		<u>97,973</u>	<u>97,973</u>

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

		Total costs £
7 Expenditure on charitable activities		
	Unrestricted funds General £	Total funds £
	Note	
Governance costs	<u>118,859</u>	<u>118,859</u>
Total for 2022	<u>112,396</u>	<u>112,396</u>
		Total expenditure £
8 Analysis of governance and support costs		
Governance costs		
	Unrestricted funds General £	Total funds £
Staff costs	28,508	28,508
Wages and salaries	7,200	7,200
Depreciation, amortisation and other similar costs	<u>82,551</u>	<u>82,551</u>
Other governance costs	<u>118,259</u>	<u>118,259</u>
Total for 2023	<u>112,396</u>	<u>112,396</u>
Total for 2022		
9 Net incoming/outgoing resources		
Net incoming resources for the year include:		
	2023 £	2022 £
Depreciation of fixed assets	<u>7,200</u>	<u>7,200</u>

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

10 Trustees remuneration and expenses

11 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	28,508	46,211
Social security costs	-	3,200
	<u>28,508</u>	<u>49,411</u>

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

12 Independent examiner's remuneration

	2023 £	2022 £
Other fees to examiners		
Examination-related assurance services	-	500
Out of balance to Examiners remuneration category	(600)	-

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

13 Taxation

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

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2023	2,835,549	71,995	-	2,907,544
Additions	<u>173,658</u>	<u>-</u>	<u>5,701</u>	<u>179,359</u>
At 31 December 2023	<u>3,009,207</u>	<u>71,995</u>	<u>5,701</u>	<u>3,086,903</u>
Depreciation				
At 1 January 2023	-	42,752	-	42,752
Charge for the year	<u>-</u>	<u>7,200</u>	<u>-</u>	<u>7,200</u>
At 31 December 2023	<u>-</u>	<u>49,952</u>	<u>-</u>	<u>49,952</u>
Net book value				
At 31 December 2023	<u>3,009,207</u>	<u>22,043</u>	<u>5,701</u>	<u>3,036,951</u>
At 31 December 2022	<u>2,835,549</u>	<u>29,243</u>	<u>-</u>	<u>2,864,792</u>

15 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	6,812	11,853
Cash at bank	245,701	476,081
Short-term deposits	<u>602,876</u>	<u>348,034</u>
	<u>855,389</u>	<u>835,968</u>

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	2,316	2,867
Accruals	<u>500</u>	<u>500</u>
	<u>2,816</u>	<u>3,367</u>

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

17 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	<u>3,697,393</u>	<u>415,603</u>	<u>(223,472)</u>	<u>3,889,524</u>
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	<u>3,470,632</u>	<u>437,130</u>	<u>(210,369)</u>	<u>3,697,393</u>

18 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2023 £
Tangible fixed assets		
Current assets	3,036,951	3,036,951
Current liabilities	855,389	855,389
Total net assets	<u>3,889,524</u>	<u>3,889,524</u>
	Unrestricted funds General £	Total funds at 31 December 2022 £
Tangible fixed assets		
Current assets	2,864,792	2,864,792
Current liabilities	835,968	835,968
Total net assets	<u>3,697,393</u>	<u>3,697,393</u>

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

19 Analysis of net funds

	At 1 January 2023 £	At 31 December 2023 £
Cash at bank and in hand	<u>835,968</u>	<u>835,968</u>
Net debt	<u>835,968</u>	<u>835,968</u>
	At 1 January 2022 £	At 31 December 2022 £
Cash at bank and in hand	<u>687,035</u>	<u>687,035</u>
Net debt	<u>687,035</u>	<u>687,035</u>

20 Related party transactions

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Statement of Financial Activities by fund for the Year Ended 31 December 2023

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	223,327	330,215
Charitable activities	2,273	886
Investment income	4,843	756
Other income	<u>185,160</u>	<u>105,273</u>
Total income	<u>415,603</u>	<u>437,130</u>
Expenditure on:		
Raising funds	(8,131)	(97,973)
Charitable activities	<u>(118,859)</u>	<u>(112,396)</u>
Total expenditure	<u>(126,990)</u>	<u>(210,369)</u>
Net income	<u>288,613</u>	<u>226,761</u>
Net movement in funds	288,613	226,761
Reconciliation of funds		
Total funds brought forward	<u>3,697,393</u>	<u>3,470,632</u>
Total funds carried forward	<u><u>3,986,006</u></u>	<u><u>3,697,393</u></u>

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	223,327	330,215
Charitable activities (analysed below)	2,273	886
Investment income (analysed below)	4,843	756
Other income (analysed below)	<u>185,160</u>	<u>105,273</u>
Total income	<u>415,603</u>	<u>437,130</u>
Expenditure on:		
Raising funds (analysed below)	(8,131)	(97,973)
Charitable activities (analysed below)	<u>(118,859)</u>	<u>(112,396)</u>
Total expenditure	<u>(126,990)</u>	<u>(210,369)</u>
Net income	<u>288,613</u>	<u>226,761</u>
Net movement in funds	288,613	226,761
Reconciliation of funds		
Total funds brought forward	<u>3,697,393</u>	<u>3,470,632</u>
Total funds carried forward	<u>3,986,006</u>	<u>3,697,393</u>

THE MUSLIM (HANFI SUNNI) ASSOCIATION

**Detailed Statement of Financial Activities for the Year Ended 31 December 2023
(continued)**

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Appeals and donations	<u>223,327</u>	<u>330,215</u>
	<u>223,327</u>	<u>330,215</u>
<i>Charitable activities</i>		
Sale of goods and services made or provided by the beneficiaries of the charity	<u>2,273</u>	<u>886</u>
	<u>2,273</u>	<u>886</u>
<i>Investment income</i>		
Interest on cash deposits	<u>4,843</u>	<u>756</u>
	<u>4,843</u>	<u>756</u>
<i>Other income</i>		
Fees and supplies	<u>185,160</u>	<u>105,273</u>
	<u>185,160</u>	<u>105,273</u>
<i>Raising funds</i>		
Direct costs	-	(97,973)
Funeral Services	(7,286)	-
Islamic Events	(845)	-
	<u>(8,131)</u>	<u>(97,973)</u>
<i>Charitable activities</i>		
Wages and salaries	(28,508)	(46,211)
Staff NIC (Employers)	-	(3,200)
Water rates	(3,948)	-
Light, heat and power	(34,461)	(24,661)
Insurance	(3,751)	(4,384)
Repairs and renewals	(464)	(291)
Telephone and fax	(2,757)	(2,043)
Printing, postage and stationery	(5,859)	(3,713)
Charitable donations	(28,479)	(16,651)
Cleaning	-	(380)
Independent examiner's fee	(600)	(500)
Bank charges	(2,832)	(3,162)
Depreciation of fixtures and fittings	<u>(7,200)</u>	<u>(7,200)</u>

This page does not form part of the statutory financial statements.
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THE MUSLIM (HANFI SUNNI) ASSOCIATION

**Detailed Statement of Financial Activities for the Year Ended 31 December 2023
(continued)**

Total 2023 £	Total 2022 £
<u>(118,859)</u>	<u>(112,396)</u>

THE MUSLIM (HANFI-SUNNI) ASSOCIATION

England & Wales - Charity number 502646

Accounts

Charity registration number: 502646

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Annual Report and Financial Statements

for the Year Ended 31 December 2022

THE MUSLIM (HANFI SUNNI) ASSOCIATION

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THE MUSLIM (HANFI SUNNI) ASSOCIATION

Reference and Administrative Details

Trustees	Mr Mahmood Ahmed Mr Mushtaq Hussain Mr Mohammed Rafiq Mr Ajaz Mendi Chaudhry Mr Abdul Razzaq
Charity Registration Number	502646
Principal Office	33a Randall Street Blackburn Bb1 7LG
Independent Examiner	Riaz Ahmad FCCA Riaz Ahmad & Co Chartered Certified Accountants Lord House 51 Lord Street Manchester M3 1HE

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Trustees' Report

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

Objectives and activities

Objects and aims

To provide excellent facilities for daily prayers, teaching facilities for Quran and religious education, holding lectures, assisting with marriages and funerals and holding celebration of religious events including Eid Milad ul Nabi.

To advance in centre of excellence in Islamic learning and lifelong learning by working with local schools, business, Blackburn College, Blackburn Council, Police and other stakeholders.

Our aim is to provide worship facilities for daily prayers and a community hub for the community to come together.

Objectives, strategies and activities

We have two mosques Madina Masjid and Masid-e-Raza where five daily prayer sessions are held. In addition we collect and distribute charitable donations (zakat, fitrana and sadaqa).

We help people who relocate into our catchment area to settle into the community.

Fundraising disclosures

Funds are raised through donations from public and charging for religious teaching, funerals, weddings and hire of mosque facilities.

We also hold fundraising activities for natural calamities like flood and earthquake etc.

Public benefit

The charity aims to provide prayer facilities to the Muslim community as well as education facilities for teaching Holy Quran and Islamic education. We facilitate wedding, funerals and other religious obligations.

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

Grant making policies

We do not provide grants to any individuals or organisations.

Structure, governance and management

Nature of governing document

Charity is governed by its constitution, Islamic principles and complies with the Charity Commission requirements.

Recruitment and appointment of trustees

Trustees are volunteers and chosen from the congregation based on their skill sets, time availability and services to the community.

Induction and training of trustees

Full induction in the charity regulations and procedures is provided at the time of appointment and continuous professional development is facilitated throughout the period of the appointment.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Trustees' Report

Arrangements for setting key management personnel remuneration

Trustees are all volunteers and do not draw any remuneration. Reasonable expenses may be claimed but none are not claimed to date.

Organisational structure

The Charity is run by the Board of Trustees who make all major decisions.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 24 August 2023 and signed on its behalf by:



.....
Mr Mushtaq Hussain
Trustee

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Statement of Trustees' Responsibilities


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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 24 August 2023 and signed on its behalf by:


.....

Mr Mushtaq Hussain
Trustee

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Independent Examiner's Report to the trustees of THE MUSLIM (HANFI SUNNI) ASSOCIATION

I report to the trustees on my examination of the accounts of THE MUSLIM (HANFI SUNNI) ASSOCIATION for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of THE MUSLIM (HANFI SUNNI) ASSOCIATION 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 THE MUSLIM (HANFI SUNNI) ASSOCIATION's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

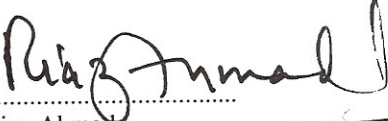
Independent examiner's statement

Since THE MUSLIM (HANFI SUNNI) ASSOCIATION's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCCA, which is one of the listed bodies.

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

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


.....
Riaz Ahmad
FCCA

Riaz Ahmad & Co
Chartered Certified Accountants
Lord House
51 Lord Street
Manchester
M3 1HE

24 August 2023

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies		330,215	330,215
Charitable activities		886	886
Investment income	4	756	756
Other income		105,273	105,273
Total income		<u>437,130</u>	<u>437,130</u>
Expenditure on:			
Raising funds		(97,973)	(97,973)
Charitable activities		(112,396)	(112,396)
Total expenditure		<u>(210,369)</u>	<u>(210,369)</u>
Net income		<u>226,761</u>	<u>226,761</u>
Net movement in funds		226,761	226,761
Reconciliation of funds			
Total funds brought forward		<u>3,470,632</u>	<u>3,470,632</u>
Total funds carried forward	17	<u>3,697,393</u>	<u>3,697,393</u>
	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies		195,059	195,059
Charitable activities		3,580	3,580
Investment income	4	35	35
Other income		131,541	131,541
Total income		<u>330,215</u>	<u>330,215</u>
Expenditure on:			
Raising funds		(70,012)	(70,012)
Charitable activities		(104,385)	(104,385)
Total expenditure		<u>(174,397)</u>	<u>(174,397)</u>
Net income		<u>155,818</u>	<u>155,818</u>
Net movement in funds		155,818	155,818
Reconciliation of funds			
Total funds brought forward		<u>3,314,814</u>	<u>3,314,814</u>
Total funds carried forward	17	<u>3,470,632</u>	<u>3,470,632</u>

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

The notes on pages 9 to 19 form an integral part of these financial statements.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Statement of Financial Activities for the Year Ended 31 December 2022

The funds breakdown for 2021 is shown in note 17.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

(Registration number: 502646)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	2,864,792	2,783,856
Current assets			
Cash at bank and in hand	15	835,968	687,035
Creditors: Amounts falling due within one year	16	<u>(3,367)</u>	<u>(259)</u>
Net current assets		<u>832,601</u>	<u>686,776</u>
Net assets		<u>3,697,393</u>	<u>3,470,632</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>3,697,393</u>	<u>3,470,632</u>
Total funds	17	<u>3,697,393</u>	<u>3,470,632</u>

The financial statements on pages 6 to 19 were approved by the trustees, and authorised for issue on 24 August 2023 and signed on their behalf by:

.....
Mr Mushtaq Hussain
Trustee

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

THE MUSLIM (HANFI SUNNI) ASSOCIATION meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

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

Income and endowments

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

Donations and legacies

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

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

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

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2022

Governance costs

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

Taxation

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

Tangible fixed assets

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

Depreciation and amortisation

Assets are written off in equal instalments over their useful life.

No depreciation has been provided in the previous years accounts so the historic brought forward values has been written off by 50% to make th value more realistic.

Asset class

Fixtures, Fittings & Equipment

Depreciation method and rate

10% straight line basis

Cash and cash equivalents

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

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2022

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2022

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

- (a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.
- (b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.
- (c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).
- (d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.
- (e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.
- (f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2022

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies; Donations from individuals	330,215	330,215
Total for 2022	<u>330,215</u>	<u>330,215</u>
Total for 2021	<u>195,059</u>	<u>195,059</u>

3 Income from charitable activities

	Unrestricted funds General £	Total funds £
	886	886
Total for 2022	<u>886</u>	<u>886</u>
Total for 2021	<u>3,580</u>	<u>3,580</u>

4 Investment income

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2022

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	756	756
Total for 2022	756	756
Total for 2021	35	35

5 Other income

	Unrestricted funds General £	Total funds £
Fees and supplies	105,273	105,273
Total for 2022	105,273	105,273
Total for 2021	131,541	131,541

6 Expenditure on raising funds

a) Costs of trading activities

		Unrestricted funds General £	Total funds £
Costs of goods sold	Note	97,973	97,973
Total for 2022		97,973	97,973
Total for 2021		70,012	70,012
			Total costs £

7 Expenditure on charitable activities

		Unrestricted funds General £	Total funds £
Governance costs	Note	112,396	112,396
Total for 2021		104,385	104,385

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2022

	Unrestricted funds General £	Total expenditure £
8 Analysis of governance and support costs		
Governance costs		
Staff costs		
Wages and salaries	46,211	46,211
Social security costs	3,200	3,200
Depreciation, amortisation and other similar costs	7,200	7,200
Other governance costs	55,285	55,285
Total for 2022	111,896	111,896
Total for 2021	104,385	104,385
 9 Net incoming/outgoing resources		
Net incoming resources for the year include:		
	2022 £	2021 £
Depreciation of fixed assets	7,200	35,552
 10 Trustees remuneration and expenses		
 11 Staff costs		
The aggregate payroll costs were as follows:		
	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	46,211	36,700
Social security costs	3,200	-
	49,411	36,700

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

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2022

12 Independent examiner's remuneration

	2022 £
Other fees to examiners	
Examination-related assurance services	<u>500</u>

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2022

13 Taxation

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

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2022	2,747,413	71,995	2,819,408
Additions	88,136	-	88,136
At 31 December 2022	2,835,549	71,995	2,907,544
Depreciation			
At 1 January 2022	-	35,552	35,552
Charge for the year	-	7,200	7,200
At 31 December 2022	-	42,752	42,752
Net book value			
At 31 December 2022	2,835,549	29,243	2,864,792
At 31 December 2021	2,747,413	36,443	2,783,856

15 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	11,853	13,519
Cash at bank	476,081	326,238
Short-term deposits	348,034	347,278
	835,968	687,035

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	2,867	259
Accruals	500	-
	3,367	259

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2022

17 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	<u>3,470,632</u>	<u>437,130</u>	<u>(210,369)</u>	<u>3,697,393</u>

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General	<u>3,314,814</u>	<u>330,215</u>	<u>(174,397)</u>	<u>3,470,632</u>

18 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2022 £
Tangible fixed assets	2,864,792	2,864,792
Current assets	835,968	835,968
Current liabilities	<u>(3,367)</u>	<u>(3,367)</u>
Total net assets	<u>3,697,393</u>	<u>3,697,393</u>
	Unrestricted funds General £	Total funds at 31 December 2021 £
Tangible fixed assets	2,783,856	2,783,856
Current assets	687,035	687,035
Current liabilities	<u>(259)</u>	<u>(259)</u>
Total net assets	<u>3,470,632</u>	<u>3,470,632</u>

19 Analysis of net funds

	At 1 January 2022 £	At 31 December 2022 £
Cash at bank and in hand	<u>687,035</u>	<u>687,035</u>
Net debt	<u>687,035</u>	<u>687,035</u>

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2022

	At 1 January 2021 £	At 31 December 2021 £
Cash at bank and in hand	<u>699,955</u>	<u>699,955</u>
Net debt	<u>699,955</u>	<u>699,955</u>

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Statement of Financial Activities by fund for the Year Ended 31 December 2022

	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
Income and Endowments from:		
Donations and legacies	330,215	195,059
Charitable activities	886	3,580
Investment income	756	35
Other income	105,273	131,541
Total income	<u>437,130</u>	<u>330,215</u>
Expenditure on:		
Raising funds	(97,973)	(70,012)
Charitable activities	<u>(112,396)</u>	<u>(104,385)</u>
Total expenditure	<u>(210,369)</u>	<u>(174,397)</u>
Net income	<u>226,761</u>	<u>155,818</u>
Net movement in funds	226,761	155,818
Reconciliation of funds		
Total funds brought forward	<u>3,470,632</u>	<u>3,314,814</u>
Total funds carried forward	<u><u>3,697,393</u></u>	<u><u>3,470,632</u></u>

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	330,215	195,059
Charitable activities (analysed below)	886	3,580
Investment income (analysed below)	756	35
Other income (analysed below)	<u>105,273</u>	<u>131,541</u>
Total income	<u>437,130</u>	<u>330,215</u>
Expenditure on:		
Raising funds (analysed below)	(97,973)	(70,012)
Charitable activities (analysed below)	<u>(112,396)</u>	<u>(104,385)</u>
Total expenditure	<u>(210,369)</u>	<u>(174,397)</u>
Net income	<u>226,761</u>	<u>155,818</u>
Net movement in funds	226,761	155,818
Reconciliation of funds		
Total funds brought forward	<u>3,470,632</u>	<u>3,314,814</u>
Total funds carried forward	<u><u>3,697,393</u></u>	<u><u>3,470,632</u></u>

This page does not form part of the statutory financial statements.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Appeals and donations	330,215	195,059
	330,215	195,059
<i>Charitable activities</i>		
Sale of goods and services made or provided by the beneficiaries of the charity	886	3,580
	886	3,580
<i>Investment income</i>		
Interest on cash deposits	756	35
	756	35
<i>Other income</i>		
Fees and supplies	105,273	131,541
	105,273	131,541
<i>Raising funds</i>		
Purchases	-	(2,242)
Direct costs	(97,973)	(67,770)
	(97,973)	(70,012)
<i>Charitable activities</i>		
Wages and salaries	(46,211)	(36,700)
Staff NIC (Employers)	(3,200)	-
Water rates	-	(2,308)
Light, heat and power	(24,661)	(11,525)
Insurance	(4,384)	(3,920)
Repairs and renewals	(291)	(482)
Telephone and fax	(2,043)	(1,607)
Printing, postage and stationery	(3,713)	-
Charitable donations	(16,651)	(9,637)
Cleaning	(380)	(50)
Independent examiner's fee	(500)	-
Bank charges	(3,162)	(2,604)
Depreciation of fixtures and fittings	(7,200)	(35,552)
	(112,396)	(104,385)

This page does not form part of the statutory financial statements.

THE MUSLIM (HANFI-SUNNI) ASSOCIATION

England & Wales - Charity number 502646

Accounts

Charity registration number: 502646

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Annual Report and Financial Statements

for the Year Ended 31 December 2021

THE MUSLIM (HANFI SUNNI) ASSOCIATION

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THE MUSLIM (HANFI SUNNI) ASSOCIATION

Reference and Administrative Details

Trustees	Mr Mahmood Ahmed Mr Mushtaq Hussain Mr Mohammed Rafiq Mr Ajaz Mendi Chaudhry Mr Abdul Razzaq
Charity Registration Number	502646
Principal Office	33a Randall Street Blackburn Bb1 7LG
Independent Examiner	Riaz Ahmad FCCA Riaz Ahmad & Co Chartered Certified Accountants Lord House 51 Lord Street Manchester M3 1HE

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Trustees' Report

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

Objectives and activities

Objects and aims

To provide excellent facilities for daily prayers, teaching facilities for Quran and religious education, holding lectures, assisting with marriages and funerals and holding celebration of religious events including Eid Milad ul Nabi.

To advance in centre of excellence in Islamic learning and lifelong learning by working with local schools, business, Blackburn College, Blackburn Council, Police and other stakeholders.

Our aim is to provide worship facilities for daily prayers and a community hub for the community to come together.

Objectives, strategies and activities

We have two mosques Madina Masjid and Masjid-e-Raza where five daily prayer sessions are held. In addition we collect and distribute charitable donations (zakat, fitrana and sadaqa).

We help people who move into our catchment area to settle into the community.

Fundraising disclosures

Funds are raised through donations from public and charging for religious teaching, funerals, weddings and hire of mosque facilities.

We also hold fundraising activities for natural calamities like flood and earthquake etc.

Public benefit

The charity aims to provide prayer facilities to the Muslim community as well education facilities for teaching Holy Quran and Islamic education. We facilitate wedding, funerals and other religious obligations.

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

Grant making policies

We do not provide grants to any individuals or organisations.

Structure, governance and management

Nature of governing document

Charity is governed by its constitution, Islamic principles and complies with the Charity Commission requirements.

Recruitment and appointment of trustees

Trustees are volunteers and chosen from the congregation based on their skill sets, time availability and services to the community.

Induction and training of trustees

Full induction in the charity regulations and procedures is provided at the time of appointment and continuous professional development is facilitated throughout the period of the appointment.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Trustees' Report

Arrangements for setting key management personnel remuneration

Trustees are all volunteers and do not draw any remuneration. Reasonable expenses may be claimed but none are not claimed to date.

Organisational structure

The Charity is run by the Board of Trustees who make all major decisions.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.


The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 22 November 2022 and signed on its behalf by:


.....
Mr Mushtaq Hussain
Trustee

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 22 November 2022 and signed on its behalf by:



.....
Mr Mushtaq Hussain
Trustee

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Independent Examiner's Report to the trustees of THE MUSLIM (HANFI SUNNI) ASSOCIATION

I report to the trustees on my examination of the accounts of THE MUSLIM (HANFI SUNNI) ASSOCIATION for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of THE MUSLIM (HANFI SUNNI) ASSOCIATION 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 THE MUSLIM (HANFI SUNNI) ASSOCIATION's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

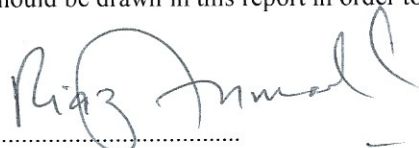
Independent examiner's statement

Since THE MUSLIM (HANFI SUNNI) ASSOCIATION's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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

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



.....
Riaz Ahmad
ACCA

Riaz Ahmad & Co
Chartered Certified Accountants
Lord House
51 Lord Street
Manchester
M3 1HE

22 November 2022

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Statement of Financial Activities for the Year Ended 31 December 2021

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies		195,059	195,059
Charitable activities		3,580	3,580
Investment income	4	35	35
Other income		<u>131,541</u>	<u>131,541</u>
Total income		<u>330,215</u>	<u>330,215</u>
Expenditure on:			
Raising funds		(70,012)	(70,012)
Charitable activities		<u>(68,833)</u>	<u>(68,833)</u>
Total expenditure		<u>(138,845)</u>	<u>(138,845)</u>
Net income		<u>191,370</u>	<u>191,370</u>
Net movement in funds		191,370	191,370
Reconciliation of funds			
Total funds brought forward		<u>3,314,814</u>	<u>3,314,814</u>
Total funds carried forward	16	<u>3,506,184</u>	<u>3,506,184</u>
		Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies		107,888	107,888
Charitable activities		40,024	40,024
Investment income	4	306	306
Other income		<u>77,539</u>	<u>77,539</u>
Total income		<u>225,757</u>	<u>225,757</u>
Expenditure on:			
Raising funds		(62,404)	(62,404)
Charitable activities		<u>(63,590)</u>	<u>(63,590)</u>
Total expenditure		<u>(125,994)</u>	<u>(125,994)</u>
Net income		<u>99,763</u>	<u>99,763</u>
Net movement in funds		99,763	99,763
Reconciliation of funds			
Total funds brought forward		<u>3,215,051</u>	<u>3,215,051</u>
Total funds carried forward	16	<u>3,314,814</u>	<u>3,314,814</u>

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

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Statement of Financial Activities for the Year Ended 31 December 2021

The funds breakdown for 2020 is shown in note 16.

The notes on pages 9 to 17 form an integral part of these financial statements.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

(Registration number: 502646) Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	2,819,408	2,615,199
Current assets			
Cash at bank and in hand	14	687,035	699,955
Creditors: Amounts falling due within one year	15	<u>(259)</u>	<u>(340)</u>
Net current assets		<u>686,776</u>	<u>699,615</u>
Net assets		<u>3,506,184</u>	<u>3,314,814</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>3,506,184</u>	<u>3,314,814</u>
Total funds	16	<u>3,506,184</u>	<u>3,314,814</u>

The financial statements on pages 6 to 17 were approved by the trustees, and authorised for issue on 22 November 2022 and signed on their behalf by:

.....
Mr Mushtaq Hussain
Trustee

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

THE MUSLIM (HANFI SUNNI) ASSOCIATION meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

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

Income and endowments

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

Donations and legacies

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

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

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

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2021

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Governance costs

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

Taxation

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

Tangible fixed assets

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

Cash and cash equivalents

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

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2021

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2021

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2021

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	195,059	195,059
Total for 2021	195,059	195,059
Total for 2020	107,888	107,888

3 Income from charitable activities

	Unrestricted funds General £	Total funds £
	3,580	3,580
Total for 2021	3,580	3,580
Total for 2020	40,024	40,024

4 Investment income

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2021

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	35	35
Total for 2021	35	35
Total for 2020	306	306

5 Other income

	Unrestricted funds General £	Total funds £
Fees and supplies	131,541	131,541
Total for 2021	131,541	131,541
Total for 2020	76,539	76,539

6 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		70,012	70,012
Total for 2021		70,012	70,012
Total for 2020		62,404	62,404
			Total costs £

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs		68,833	68,833
Total for 2020		63,590	63,590

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2021

	Unrestricted funds General £	Total expenditure £
8 Analysis of governance and support costs		
Governance costs		
Staff costs		
Wages and salaries	36,700	36,700
Other governance costs	32,133	32,133
Total for 2021	<u>68,833</u>	<u>68,833</u>
Total for 2020	<u>63,590</u>	<u>63,590</u>

9 Net incoming/outgoing resources

Net incoming resources for the year include:

**2021
£**

10 Trustees remuneration and expenses

11 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	<u>36,700</u>	<u>33,465</u>

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

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2021

12 Taxation

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

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2021	2,544,319	70,880	2,615,199
Additions	203,094	1,115	204,209
	2,747,413	71,995	2,819,408
At 31 December 2021	2,747,413	71,995	2,819,408
Depreciation			
Charge for the year	-	35,552	35,552
At 31 December 2021	-	35,552	35,552
Net book value			
At 31 December 2021	2,747,413	36,443	2,783,856
At 31 December 2020	2,544,319	70,880	2,615,199

14 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	13,519	15,274
Cash at bank	326,238	337,438
Short-term deposits	347,278	347,243
	687,035	699,955
	687,035	699,955

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	259	340
	259	340

16 Funds

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2021

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General	<u>3,314,814</u>	<u>330,215</u>	<u>(174,397)</u>	<u>3,470,632</u>

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General	<u>3,215,051</u>	<u>225,757</u>	<u>(125,994)</u>	<u>3,314,814</u>

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2021 £
Tangible fixed assets	2,783,856	2,783,856
Current assets	687,035	687,035
Current liabilities	<u>(259)</u>	<u>(259)</u>
Total net assets	<u>3,470,632</u>	<u>3,470,632</u>
	Unrestricted funds General £	Total funds at 31 December 2020 £
Tangible fixed assets	2,615,199	2,615,199
Current assets	699,955	699,955
Current liabilities	<u>(340)</u>	<u>(340)</u>
Total net assets	<u>3,314,814</u>	<u>3,314,814</u>

18 Analysis of net funds

	At 1 January 2021 £	At 31 December 2021 £
Cash at bank and in hand	<u>699,955</u>	<u>699,955</u>
Net debt	<u>699,955</u>	<u>699,955</u>

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2021

	At 1 January 2020 £	At 31 December 2020 £
Net debt	<u>-</u>	<u>-</u>

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Statement of Financial Activities by fund for the Year Ended 31 December 2021

	Total Unrestricted Funds 2021 £	Total Unrestricted Funds 2020 £
Income and Endowments from:		
Donations and legacies	195,059	107,888
Charitable activities	3,580	40,024
Investment income	35	306
Other income	131,541	77,539
Total income	<u>330,215</u>	<u>225,757</u>
Expenditure on:		
Raising funds	(70,012)	(62,404)
Charitable activities	(104,385)	(63,590)
Total expenditure	<u>(174,397)</u>	<u>(125,994)</u>
Net income	<u>155,818</u>	<u>99,763</u>
Net movement in funds	155,818	99,763
Reconciliation of funds		
Total funds brought forward	<u>3,314,814</u>	<u>3,215,051</u>
Total funds carried forward	<u><u>3,470,632</u></u>	<u><u>3,314,814</u></u>

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	Total 2021 £	Total 2020 £
Income and Endowments from:		
Donations and legacies (analysed below)	195,059	107,888
Charitable activities (analysed below)	3,580	40,024
Investment income (analysed below)	35	306
Other income (analysed below)	<u>131,541</u>	<u>77,539</u>
Total income	<u>330,215</u>	<u>225,757</u>
Expenditure on:		
Raising funds (analysed below)	(70,012)	(62,404)
Charitable activities (analysed below)	<u>(104,385)</u>	<u>(63,590)</u>
Total expenditure	<u>(174,397)</u>	<u>(125,994)</u>
Net income	<u>155,818</u>	<u>99,763</u>
Net movement in funds	155,818	99,763
Reconciliation of funds		
Total funds brought forward	<u>3,314,814</u>	<u>3,215,051</u>
Total funds carried forward	<u><u>3,470,632</u></u>	<u><u>3,314,814</u></u>

THE MUSLIM (HANFI SUNNI) ASSOCIATION

Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	Total 2021 £	Total 2020 £
<i>Donations and legacies</i>		
Appeals and donations	195,059	107,638
Donated use of facilities	-	250
	195,059	107,888
<i>Charitable activities</i>		
Sale of goods and services made or provided by the beneficiaries of the charity	3,580	40,024
	3,580	40,024
<i>Investment income</i>		
Interest on cash deposits	35	306
	35	306
<i>Other income</i>		
Fees and supplies	131,541	76,539
Other income	-	1,000
	131,541	77,539
<i>Raising funds</i>		
Purchases	(2,242)	(8,240)
Direct costs	(67,770)	(54,164)
	(70,012)	(62,404)
<i>Charitable activities</i>		
Wages and salaries	(36,700)	(33,465)
Water rates	(2,308)	(2,530)
Light, heat and power	(11,525)	(11,486)
Insurance	(3,920)	(3,865)
Repairs and renewals	(482)	(387)
Telephone and fax	(1,607)	(1,487)
Printing, postage and stationery	-	(6,193)
Charitable donations	(9,637)	(250)
Sundry expenses	-	(2,000)
Cleaning	(50)	(156)
Bank charges	(2,604)	(1,771)
Depreciation of fixtures and fittings	(35,552)	-
	(104,385)	(63,590)

THE MUSLIM (HANFI-SUNNI) ASSOCIATION

England & Wales - Charity number 502646

Accounts

THE MUSLIM (HANFI-SUNNI) ASSOCIATION

CHARITY COMMISSION
19 OCT 2021
ACCOUNTS
RECEIVED

FOR THE YEAR ENDED 31 DECEMBER 2020

CHARITY REGISTERED NUMBER 502646


ACCOUNTANT'S REPORT

In accordance with instructions given to us we have prepared these accounts from records books invoices and information and explanations supplied to us by

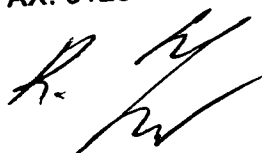
The Muslim (Hanfi-Sunni) Association Jamia Masjid-E-Raza and are in accordance therewith

**K MAHMOOD & CO
ACCOUNTANTS**

I approve of the accounts prepared in accordance with instructions given by The Muslim (Hanfi-Sunni) Association Jamia Masjid-E-Raza

Signed 
Name Mr. Noor Mohammad
Position President
Date 4 SEPTEMBER 2021

**K. MAHMOOD & CO.
ACCOUNTANTS
51 LIMBRICK
BLACKBURN BB1 8AB
TEL/FAX: 01254 673036**



THE MUSLIM (SUNNI-HANFI) ASSOCIATION JAMIA MASJID-E-RAZA

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	NOTES	£	£
INCOME	1		225757
Less : EXPENDITURE			
Wages PAYE and Pensions		33465	
Water Charges		2530	
Light and Heat		11486	
Buildings Insurance		3865	
Repairs and Renewals		387	
Telephone and Internet		1487	
Stationery and Books		6193	
Bank Charges		1771	
Funeral Costs		8240	
Donations		250	
Islamic Events		2000	
Education Services		54164	
Cleaning and Sundries		156	
		<hr/>	<hr/>
			125994
SURPLUS OF INCOME OVER EXPENDITURE			<hr/>
			99763

K. MAHMOOD & CO.
ACCOUNTANTS
51 LIMBRICK
BLACKBURN BB1 8AB
TEL/FAX: 01254 673036



THE MUSLIM (HANFI-SUNNI) ASSOCIATION JAMIA MASJID-E-RAZA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1	INCOME	£
	Donations	53824
	Membership Fees	33960
	Jummah	45073
	Class Fees	39179
	Book Sale	717
	Admission Fees	40
	Funeral Ceremonies	39097
	Eid Collections	8717
	Marriage Ceremonies	3360
	Crockery Hire	210
	Islamic Events	1000
	Hire of Hall	250
	Bank Int Rec Net	306
	Refunds	24
		<hr/>
		225757

2 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard in UK

**K. MAHMOOD & CO.
ACCOUNTANTS
51 LIMBRICK
BLACKBURN BB1 8AB
TEL/FAX: 01254 673036**

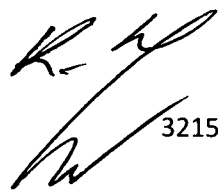


THE MUSLIM (HANFI-SUNNI) ASSOCIATION JAMIA MASJID-E-RAZA

BALANCE SHEET AS AT 31 DECEMBER 2020

	£	£	£	£
FIXED ASSETS	Cost	Additions	Disposals	
Buildings	2388462	120639	0	2509101
Land	35218	0	0	35218
Fixtures & Fittings	68912	1968	0	70880
	<u>2492592</u>	<u>122607</u>	<u>0</u>	<u>2615199</u>
 CURRENT ASSETS				
Cash at Bank - NatWest Current Account			337438	
Cash at Bank - NatWest Business Reserve Account			347243	
Prepayments			0	
Cash in Hand			<u>15274</u>	
			699955	
 CURRENT LIABILITIES				
Creditors : Amounts falling due within one year				
Accruals - PAYE			<u>340</u>	
 NET CURRENT ASSETS				<u>699615</u>
 TOTAL ASSETS less CURRENT LIABILITIES				3314814
 LONG TERM LIABILITIES				
Creditors : Amounts falling due after more than one year				
Loans			<u>0</u>	
				<u>3314814</u>
 REPRESENTED BY				
 ACCUMULATED FUND				
Balance as at 01/01/2020 Brought Forward			3215051	
Add Surplus of Income for the Year			99763	
Balance as at 31/12/2020 Carried Forward			<u> </u>	<u>3314814</u>

K. MAHMOOD & CO.
ACCOUNTANTS
 51 LIMBRICK
 BLACKBURN BB1 8AB
 TEL/FAX: 01254 673036





In the name of Allah, The most Beneficent, the most merciful.
Annual Report year ending 31st December 2020

Reference and Administration information:

Charity name The Muslim (hanfi Sunni)
Association.
Charity Registration number 502646
Main office: Jamia masjid-e-raza
33a Randal Street
Blackburn, Lancashire BB1 7LG
Branch Madina Jamia Masjid
Oak Street
Blackburn, Lancashire BB1 6NT
Branch Riyaz-E-Madina Education centre
209 Preston New Road
Blackburn, Lancashire BB2 6BN

Management committee:

	President	Trustee
Noor Muhammad	President	Baidar Bakhat Dar
Shabbir Ahmed President	Vice	Mushtaq Hussain
Nazacut Hussain	Secretary	Asif Mahmood
Mohammed Ilyas Secretary	Vice	Mahammed Mahroof
Mohammed Khalil	Treasurer	Mohammed Rafiq
Allah Ditta Treasurer	vice	

Executive

Abdul Razzaq
Ch Mohammed Younis
Talat Mahmood
Malik Barkat Hussain
Malik Mahmood Ahmed

Imams

Pir Syed Shoib Shah
Hafiz Zuliqar Ali Raza
Maulana Rashid Ghani

Subcommittee

Madrassah at Jamia masjid-e-raza & Madina jamia masjid
manager of madrassah by Maulana Rashid Ghani & wasim
Noor

Islamic events organised for Males i.e. **Eid-e-Milad-un-Nabi**
by Hafiz Azar and team

Islamic events organised for Females: sister Naseem and team

Bank: Accounts:

NatWest
King William Street
Limbrick
Blackburn Lancashire
Lancashire

K Mahmood & Co
Accountants, 51
Blackburn,

Objective and actives:

Our aims:

The objectives of the charity are set out in the charity trust deed are summarised as follows:

To advance the religion of Islam and to provide excellent premises and facilities for the propagation and teaching of Islamic theology including Quran, tafsir, holding of prayer congregation, lectures, funerals, marriages and various public celebration of religious festivals' including **Eid-e-Milād-un-Nabi**

To advance in centre of excellence in Islamic learning and lifelong learning by working with local schools, local businesses include Twin Valley Homes, Blackburn College, Blackburn council and other partners including the Police.

Our Objective:

Our objective is set to reflect our faith and community aims. Our dual aim remains to provide a facility where Muslim can worship and to provide a hub for the community.

Our Action:

We want to make our Masjids' an accessible and welcoming venue for all Muslims, or those who wish to know more about the faith. We have separate facilities for women at Masjid –e-Raza and Madina Masjid Oak street.

We hold events and share the teaching of Islam and the nature of our faith with non-Muslims. This is done by holding open days, visits to the Masjid and visits from youth groups from local areas.

One pillar of our faith is charitable (Zakat, fitrana & sadaqa) giving, according to one's wealth. This collected and distributed in accordance of teaching of Islam.

We help people who have moved in to our catchment area to settle into the community is important to us.

Volunteers:

Volunteers are involved in most of our faith and community activities including the preparing of food, serving and cleaning of the Masjid and local area. All those involved working with children or vulnerable groups are DBS checked.

Natural calamities (grand making)

The congregation of the Masjid have given generously to disaster appeal arising from natural calamities including floods and earthquakes, affecting various countries around the world. The Masjid committees hold a meeting to discuss the application and release of funds accordingly.

How our activities deliver public benefit?

The charity carries out a wide range of activities in pursuance of its charitable aim. The trustees consider that these activities, summarised below, provide benefit both to those who worship at the Masjid and the wider community.

Religious Activities

Our Masjid's provide a hub to perform prayers and worship and activities associated with our faith. Set within a commercial area of the town, the Masjid offers a religious sanctuary for visitors and shoppers to the town.

Prayers: Five daily prayers are done in congregation and the Masjid's are open during the day. In addition, there is a weekly gathering every Thursday evening at the Madina jamia masjid Oak st site aimed at the youth, principally to reengage them into the religion, become committed to their prayers and behaves and act responsibly within society.

Islamic events: The Masjid holds an annual procession, Eid Milad un Nabi (celebrations of prophets birthday). The route where precession takes place is decorated by households and volunteers. This has led to individual houses putting lighting in their houses and cleaning their streets in preparation. It is a binding time within the annual calendar of the Masjid's as it brings all the different sections of the community together.

The event is one the oldest in the UK.

There is the monthly Gyareveen Shareef and the breaking of the fast during the month Ramadan. The food is prepared and severed on these events. Eid's are celebrated at the Masjid.

We hold naats programs and lectures in Urdu and English.

During the month of Ramadan evening prayers known as the 'Taravee' take place. This is promoted as a family prayer where youngsters will be rewarded for their commitment during the month.

Funeral Facilities: excellent facility has been established by **Jamia Masjid-e-Raza** for bathing/preparing the deceased members of the community. The process followed at this facility is strictly based on the Sunnah of Rasool (SAW). The

services provided by us include:

- Assistance in obtaining all necessary documents for release and burial of the body
- Transportation of the body in a hearse belonging to the Masjid
- Taghseel (washing of the body)
- Takfeen (preparing of the body)
- Low cost coffin (at cost price)
- Cold storage in case of delayed burial

• Kafan and all necessary required articles There are no specified charges for this facility in the spirit that it is a "community facility built by the community, for the community". The facility runs on the support of volunteers. Since the mosque depends on donations for its operating expenses, household donations are warmly received depending on their capacity are welcome.

Nikkah (Islamic Marriage): The masjid Imam performs the Nikkah at Masjid or any suitable location choosing by the couple. The consent of both couple is approved by the Imam before the Nikkah ceremonially can take place and accordance to sunnah of Rasool (SAW)

Madrassah: Madrassah is an Arabic word meaning school, or place of learning. It is a tradition that started very early on in Islam, in fact with the Prophet (saw) himself, because of the special emphasis placed on acquiring knowledge. There is the hadith "I have been dispatched as a teacher". Our current Madrassah has evolved from the fine tradition that our forefathers started in our country and continued later on, in most cases unchanged in terms of its methodology and content. The challenge of educating our children is a more daunting one now in that the space, environment and values are not only at variance with our own, but also often promote enticing counter-culture values. While Islamic education should and, in most cases does begin at home, it is formally and systematically conducted through the Madrassah system. Thus the Madrassah plays a major role in developing and entrenching the Islamic identity of our children and shaping their ideas. Anteing progression made all students follow a syllabus and are taught in accordance to it, which in principle is age related. There is an end of year examination at the end of the year to assess the student's.

Community activities:

Hall and Rooms: Our hall and class rooms are available and

are in use by local groups. There two weekly sisters' groups held every Sunday during the day and Monday evening. The facilities have used to arrange meeting share idea, arrange lecture.

Health program:

As the Masjid is the hub for the community, various health programmes have been promoted around key events. Health issues around eating healthily, stroke, diabetes, coronary care and dangers of smoking, especially shisha have been delivered through the Masjid. In addition, we have worked with the Local Authority Drugs team to deliver anti-drugs campaigns targeting both the younger and older generations.

Madrassa - Full Year Report

Masjid-E-Raza - Jamia Tul Madina

33A Randal St, Blackburn BB1 7LG

1st January 2020 – 31st December 2020

Madrassa Operating Hours/Teaching Sessions

There is one Madrassa Teaching Session per day which operates from 6.15pm till 7.45pm. The Madrassa Teaching session consists of 1.5 hours of classroom study undertaken in each class. We have a total of 9 classes that run in the teaching session.

Number of Children Enrolled

At the end of the 2020 Calendar year, we have 125 students in the Madrassa whom are enrolled in one of the 9 classes.

Attendance

Average 2020 attendance in total for all our classes combined was 80%. The average attendance in 2020 (January 2020 – December 2020) is based on the number of students attending their classes in the Madrassa.

Age Range

The Age Range for students enrolled within the Madrassa range between 5 – 16 years old.

Staff

Each class is assigned its own dedicated teacher and we have 9 teachers in total that currently teach the classes. We have a formal structure management structure which oversees the running of the madrassa.

- **Head teacher** that oversees the teachers and inputs into the daily study schedule taught in the madrassa. They are also responsible for teacher training courses and ensuring teachers are teaching in accordance to the syllabus and are suitably qualified to carry out their duties.
- **Deputy Head/Examiner** whose role is to test students on a monthly basis on what they have learnt during teaching hours, and ensure students are progressing.
- **IT and Systems Co-ordinator** whom oversees the administration responsibility for the madrassa including new admissions, ensuring classes are correct and managing our electronic fees system to ensure fees is collected and in a timely manner. A further responsibility is to continue to maintain the purpose-built mobile phone application that allows parents to now fully track the monitoring of child/s progress within the madrassa.

COVID-19 and Remote Learning

Due to the COVID-19 pandemic, this resulted in our madrassa (and all madrassas across the UK) shutting in line with government guidance. As a result, e-learning classes were formed whereby teaching was undertaken remotely on digital platforms i.e. Zoom classrooms. We encouraged parents and children to set up a learning space that is as free of noise and distractions to ensure remote learning continued during the usual madrassa hours. Although we encountered a few challenges with some parents not logging into their remote classes frequently, reliable internet access etc, we found parents were willing to sit in classes to ensure their child actively engaged and be informed on their progress and development within the madrassa. In line with government guidance, we will continue to do remote learning until it is safe to open the madrassa for children to attend in the mosque and when guidance dictates we can open again.

Future Work

During the next calendar year, we will be carrying out a more concerted effort to push for greater communication and feedback to parents via our purpose-built mobile phone application that allows parents to fully track the monitoring of child/s progress within the madrassa. This is an exclusive application designed for our madrassa only and includes features to allow tracking the progress of child/s in their learning, attitude and behaviour,

monthly progress following assessments with teachers, attendance and punctuality and review key documents about the madrassa (i.e. madrassa holidays dates, madrassa syllabus).

The application will be available to download on a mobile device or view on a desktop site. Each parent will have log in details to track the individual progress of their child.

Application Functions include

- *Attendance:* You will be able to view your child/s attendance on a daily basis including punctuality (lateness).
- *Assessment Graph:* The madrassa's monthly assessments of child/s on each of the learning stages against the syllabus and monthly updates to advise of their progress including notes from madrassa examiner and class teacher.
- *Behaviour Report:* Report outlining positive and negative behaviour displayed in class/remotely and available to view on the app
- *View Holidays:* View all the current year's scheduled holiday dates
- *View Syllabus:* View our madrassa syllabus which identifies our Islamic resource materials which are used to educate your child.
- *Madrassa/Class stories:* View weekly/monthly Islamic stories we share with classes.
- *Message Notifications:* You will be able to receive any important announcements/messages from the madrassa which include upcoming holidays, madrassa closures etc.

Syllabus

The teaching syllabus for students is comprised of Islamic teaching and rulings based around a few of the key areas:

Daily Salah – the fundamentals of daily Salah, teaching and practices

Madni Qaida – Teachings of the Quran

Daily Duas – teaching of daily prayers to implement into their daily lives.

Character Building – teaching of good character traits (i.e. speaking courteously, always displaying honesty, being humble and respectful to all, being helpful and kind to all people)

Ethic/Code of Conduct/Beliefs

Alongside Islamic teachings around the Quran, the madrassa teachers implement a strong focus and help students focus on

positive behaviours at home, in school and in the community.

Each teacher ensures their class creates an environment of harmony that will ensure an environment for positive learning, but alongside academic learning they are taught good etiquettes and taught to speak courteously in front of parents and the public.

Examples of which teachers will continue to teach all students include; respecting elders/parents/teachers, ensuring they do not lie and ensure they listen to their elders/parents/teachers. We encourage students to ensure they remember good knowledge and etiquettes that they have learned in the madrassa and pass that knowledge on to family and friends.

Madrassa - Full Year Report

Hanafi Sunni Jamia Madina Masjid

Oak St, Blackburn BB1 9TX

1st January 2020 – 31st December 2020

Madrassa Operating Hours/Teaching Sessions

There is one Madrassa Teaching Session per day which operates from 5pm till 7pm. The Madrassa Teaching session consists of 2 hours of classroom study undertaken in each class. We have a total of 13 classes that run in the teaching session.

Number of Children Enrolled

At the end of the 2020 Calendar year, we have 200 students in the Madrassa whom are enrolled in one of the 13 classes.

Attendance

Average 2020 attendance in total for all our classes combined was 80%. The average attendance in 2020 (January 2020 – December 2020) is based on the number of students attending their classes in the Madrassa.

Age Range

The Age Range for students enrolled within the Madrassa range between 5 – 15 years old.

Staff

Each class is assigned its own dedicated teacher and we have 13 teachers in total that currently teach the classes. We have a formal structure management structure which oversees the running of the madrassa.

- **Head teacher** that oversees the teachers and inputs into the daily study schedule taught in the madrassa. They are also responsible for teacher training courses and ensuring teachers are teaching in accordance to the syllabus and are suitably qualified to carry out their duties.

- **Deputy Head/Examiner** whose role is to test students on a monthly basis on what they have learnt during teaching hours, and ensure students are progressing.
- **IT and Systems Co-ordinator** whom oversees the administration responsibility for the madrassa including new admissions, ensuing classes are correct and managing our electronic fees system to ensure fees is collected and in a timely manner. A further responsibility is to incorporate new ways of working for the madrassa which includes setting up a purpose-built mobile phone application that allows parents to now fully track the monitoring of your child/s progress within the madrassa.

COVID-19 and Remote Learning

Due to the COVID-19 pandemic, this resulted in our madrassa (and all madrassa across the UK) shutting in line with government guidance. As a result, e-learning classes were formed whereby teaching was undertaken remotely on digital platforms i.e. Zoom classrooms. We encouraged parents and children to set up a learning space that is as free of noise and distractions to ensure remote learning continued during the usual madrassa hours.

Although we encountered a few challenges with some parents not logging into their remote classes frequently, reliable internet access etc, we found parents were willing to sit in classes to ensure their child actively engaged and be informed on their progress and development within the madrassa. In line with government guidance, we will continue to do remote learning until it is safe to open the madrassa for children to attend in the mosque and guidance dictates we can open.

Future Work

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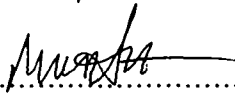
knowledge on to family and friends.

Trustee Report:

Alhamdulillah the board of trustees can confirm the work is continuing at Madina Masjid Main Entrance, Ladies Hall at the Side of madina masjid and Education centre at Preston New Road. The process of the work is at steady pace due to corvid and adverse weather.

The monthly income and expenditure is displayed on the notice board for public to view. This information also noted in the monthly meeting.

The management committee and all its members we would like extend our appreciation of hard work and continues support toward the masjid.

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Trustee

Date: 04/10/2021

Charity no: 502646
01254 52170

WWW.masjid-e-Raza.org

Tel: