Abu Bakr Trust Burnley

England & Wales · Charity number 505715

Details

Other names	BURNLEY ISLAMIC TRUST, JAMIA MASJID ABU BAKR JMAIA MASJID STONEYHOLME, STONEY HOLME JAMIA MASJID ABU BAKR
Status	Registered
Legal form	Other
Registered	1976-11-17
Register	View on the Charity Commission register

Contact

Address	Masjid Abu-Bakr 4 Brougham Street Burnley Lancashire BB12 0AS
Phone	01282422358
Email	riazkhan1067@hotmail.com

Activities

Objects: TO PROMOTE THE FAITH OF ISLAM AND THE ISLAMIC CHARITABLE INSTITUTIONS IN THE UNITED KINDOM, AND MORE PARTICULARLY IN THE COUNTY OF LANCASTER IN THE DISTRICT OF BURNLEY BOROUGH COUNCIL.

Activities: The aim of the charity is to promote the faith of Islam and the Islamic Charitable Institutions in the United Kingdom and more particularly in the county of Lancashire in the District of the Burnley Borough Council.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** THE DISTRICT OF BURNLEY BOROUGH COUNCIL
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£183,547	£135,505	-	-
2024-03-31	£160,507	£122,756	-	-
2023-03-31	£122,594	£90,805	-	-
2022-03-31	£101,780	£80,368	-	-
2021-03-31	£96,096	£141,528	-	-

Trustees

Name	Role	Appointed
Muhammad Raees		2018-04-01
Riaz Khan		2018-04-01
SAJAWAL KHAN		
Shakil Khan		2018-04-01
YOUNAS KHAN		

Abu Bakr Trust Burnley

England & Wales - Charity number 505715

Accounts

Charity No: 0505715

ABU BAKR TRUST BURNLEY

Trustees' report and financial statements

for the year ended 31 March 2025

ABU BAKR TRUST BURNLEY

Contents

ABU BAKR TRUST BURNLEY

Legal and administrative information

Charity Number	0505715
Charity Address	Jamia Masjid Abu Bakr 4 Brougham Street Burnley Lancashire BB12 0AS
Independent Examiner	M. A. & Co. Accountants & Business Advisers Office 166 Northlight House Pendle Road Brierfield Nelson Lancashire BB9 5FL

Abu Bakr Trust Burnley

Report of the trustees for the year ended 31 March 2025

The Trustees present their report and the financial statements for the year ended 31 March 2025.

It is a great pleasure for the Trustees to present a report of the last twelve months with the charity's annual accounts, which have been independently examined by M. A. & Co Accountants. These accounts are a major part of our report. If anyone needs a copy of the accounts, they are free to contact any Trustee.

Structure, Governance and Management

Abu Bakr Trust Burnley is registered with the Charity Commission (Registration Number 0505715) and constituted by the deed of trust. The charity is managed by six trustees who meet at regular intervals to assess the progress. The trustees have assessed the major risks to which the charity is exposed and are satisfied that the systems are in place to mitigate exposure to the major risks.

Objectives

- To provide a place of worship for the multi-cultural community of Muslims in Burnley and the surrounding areas.
- To propagate and expand the teachings of Islam in total compliance with the law of the land.
- To seek and build a better understanding of other faiths and communities through interfaith and multicultural activities.

Activities

1. Daneshouse Community Centre

The main focus this year was geared towards fundraising to pay off the Loan (Qardh-e-Hasanah). We have managed to pay off a further £60,520 during 2024-25. We thank the individuals who granted us the loans and the volunteers for all the time and effort in helping raise the funds collected.

2. Replacing the Carpets

Carpets for the two halls - the main mosque hall downstairs and the upstairs hall are on order and due to be replaced soon.

3. Financial Overview

The charity had net incoming resources of £48,042 in 2025 (2024: £37,751) resulting in total funds of £626.506 (2023: £578,464) carried forward in 2025.

Note 10 sets out an analysis of the assets attributable to the various funds and these assets are sufficient to meet the charity's obligation on fund-by-fund basis.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for the year. In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departure 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 operation.

The trustees are responsible for keeping proper accounting records which disclose with accuracy at any time the financial position of the charity and ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Abu Bakr Trust Burnley

Report of the trustees
For the year ended 31 March 2025

This report was approved by the trustees on 15.01.2026 and signed on their behalf by

Mr. Riaz Khan
Trustee

ABU BAKR TRUST BURNLEY

Independent examiner's report to the trustees of Abu Bakr Trust Burnley

I report on the accounts of Abu Bakr Trust Burnley for the year ended 31 March 2025 set out on pages 5 to 9

Respective responsibilities of trustees and independent examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

- examine the accounts under Section 145 of the 2011 Act,
- follow the procedures laid down in the General Directions given by the Charity Commission under Section 145 (5)(b) of the 2011 Act, and
- state whether particular matters have come to my attention

Basis of Independent examiners' statement
My examination was carried out in accordance with the General Directions given by the Charity Commission.
An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosure in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

to keep proper accounting records in accordance with section 41 of the Act; and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable to proper understanding of the accounts to be reached

Mohammed Amin
12th January 2026

Independent Examiner

H. A

ABU BAKR TRUST BURNLEY

Statement of financial activities
for the year ended 31 March 2025

	Notes	Unrestricted funds	2025 Total	2024 Total
		£	£	£
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	124,242	124,242	90,815
Activities for generating funds	3	59,305	59,305	69,692
Other Income	4	-	-	-
Total incoming resources		**183,547**	**183,547**	**160,507**
Resources expended				
Costs of generating funds:				
Charitable activities	5	134,555	134,555	122,406
Governance costs	6	950	950	350
Total resources expended		**135,505**	**135,505**	**122,756**
Net movement in funds		48,042	48,042	37,751
Total funds brought forward		578,464	578,464	540,713
Total funds carried forward		**626,506**	**626,506**	**578,464**

ABU BAKR TRUST BURNLEY

Balance Sheet as at 31 March 2025

	Notes	£	2025 £	£	2024 £
Fixed Assets					
Tangible Fixed Assets	7		753,304		772,625
Current Assets					
Stock		1200		1200	
Bank and Cash		41,070		30,889	
		42,270		32,089	
Creditors: amount falling due within one year	8	2688		350	
Net Current Assets			39,582		31,739
Net Current Liabillities					
Qarz-e-Hasana			166,380		225,900
NET ASSETS			**626,506**		**578,464**
FUNDS	9				
Unrestricted income funds			626,506		578,464
Total Funds			**626,506**		**578,464**

The Financial statements were approved by the trustees on 15th January 2026

Mr. Riaz Khan

Trustee

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

ABU BAKR TRUST BURNLEY

Notes to the financial statement for the year ended 31 March 2025

1. Accounting policies
The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year

1.1 Basis of accounting
The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March (SORP 2005) and the charities act 2011.

1.2 Incoming resources
All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by the volunteers has not been included.

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

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

Resources expended are recognised in the year in which they are incurred.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of dissemination information in support of the charitable activities.

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

1.4 Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost less accumulated depreciation. Deprecation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and Buildings	2% straight line
Fixtures, Fittings and equipment	10% reducing balance

1.5 Investments
Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the statement of financial activities.

1.6 Leasing
Rentals payable under operating leases are charged against income on a straight lie basis over the lease term.

ABU BAKR TRUST BURNLEY

Notes to the financial statements
for the year ended 31 March 2025

2 Voluntary income

	Unrestricted funds	2025 Total	2024 Total
	£	£	£
Donations	124,242	124,242	90,815
	124,242	**124,242**	**90,815**

3 Activities for generation funds

Rental Income	9,391	9,391	10,125
Tuition Fees	45,462	45,462	59,553
Gift Aid	4,452	4,452	0
	59,305	**59,305**	**69,678**

4 Other Income - Bank Compensation

4 Other Income - Bank Compensation	**0**	**0**	**14**

5 Charitable Activities

Contract Wages	76,461	76,461	77,862
Establishment - Heat & Light	16,180	16,180	10,673
Establishment - Rates & Water	1,126	1,126	526
Establishment - Insurance	4,054	4,054	3,997
Office Expenses - Telephone	106	106	733
Printing & Stationery	750	750	380
Marketing	-	-	450
Building Materials	112	112	1,734
Building Contractors	6,930	6,930	1,720
Membership Fee	410	410	650
Fire Safety	870	870	1,690
Cleaning	-	-	366
Bank Charges	335	335	224
Food & Catering	6,997	6,997	374
Radio Receiver	340	340	11
Equipment Hire	240	240	-
Sundries	323	323	-
Depreciation on fixed assets	19,321	19,321	21,016
	134,555	**134,555**	**122,406**

6 Governance Costs

Accountancy charges	950	950	350
	950	**950**	**350**

Notes to the financial statements
for the year ended 31 March 2025

7 Tangible Fixed Assets

	Land and buildings Freehold	Fixtures, Fittings & Equipment	Total
	£	£	£
Cost			
at 1 April 2024	895,785	33,772	929,557
Additions	0	0	0
at 31 March 2025	**895,785**	**33,772**	**929,557**
Depreciation			
at 1 April 2024	137,263	19,669	156,932
Charge for the Year	17,916	1,405	19,321
at 31 March 2025	**155,179**	**21,074**	**176,253**
Net Book Values			
at 31 March 2024	758,522	14,103	772,625
at 31 March 2025	**740,606**	**12,698**	**753,304**

8 Creditors: amount falling due within one year

	2025
	£
Accountancy Fee	400
HMRC - PAYE	825
Wages	1463
	2688

9 Unrestricted Funds

Unrestricted funds
£

At 01/04/2024	Incoming resources	Outgoing resources	At 31/03/2025
578,464	**183,547**	**135,505**	**626,506**

Abu Bakr Trust Burnley

England & Wales - Charity number 505715

Accounts

Charity No: 0505715

ABU BAKR TRUST BURNLEY

Trustees' report and financial statements

for the year ended 31 March 2024

ABU BAKR TRUST BURNLEY

Contents

ABU BAKR TRUST BURNLEY

Legal and administrative information

Charity Number	0505715
Charity Address	Jamia Masjid Abu Bakr 4 Brougham Street Burnley Lancashire BB12 0AS
Independent Examiner	M. A. & Co. Accountants & Business Advisers 47 Walter Street Brierfield NELSON Lancashire BB9 5JB

Abu Bakr Trust Burnley

Report of the trustees for the year ended 31 March 2024

The Trustees present their report and the financial statements for the year ended 31 March 2024.

It is a great pleasure for the Trustees to present a report of the last twelve months with the charity's annual accounts, which have been independently examined by M. A. & Co Accountants. These accounts are a major part of our report. If anyone needs a copy of the accounts, they are free to contact any Trustee.

Structure, Governance and Management

Abu Bakr Trust Burnley is registered with the Charity Commission (Registration Number 0505715) and constituted by the deed of trust. The charity is managed by six trustees who meet at regular intervals to assess the progress. The trustees have assessed the major risks to which the charity is exposed and are satisfied that the systems are in place to mitigate exposure to the major risks.

Objectives

- To provide a place of worship for the multi-cultural community of Muslims in Burnley and the surrounding areas.
- To propagate and expand the teachings of Islam in total compliance with the law of the land.
- To seek and build a better understanding of other faiths and communities through interfaith and multicultural activities.

Activities

1. Daneshouse Community Centre

We have been fundraising and holding charity events to help pay off the Loan (Qardh-e-Hasanah). We have managed to pay off £99,400 during 2023-24. We thank the individuals who granted us the loans and the volunteers for all the time and effort in helping raise the funds collected.

2. Replacing the Carpets

We hope to lay new carpets in the two halls - the main mosque hall downstairs and the upstairs hall in the coming year.

3. Solar Panels

We are hoping to install solar panels for the Masjid to save on energy costs whist obtaining energy in a sustainable way.

5. Financial Overview

The charity had net incoming resources of £37,751 in 2024 (2023: £31,790) resulting in total funds of £578,464 (2023: £540,713) carried forward in 2024.

Note 10 sets out an analysis of the assets attributable to the various funds and these assets are sufficient to meet the charity's obligation on fund-by-fund basis.

Statement of Trustees' Responsibilities
The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for the year. In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departure 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 operation.

The trustees are responsible for keeping proper accounting records which disclose with accuracy at any time the financial position of the charity and ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Abu Bakr Trust Burnley

Report of the trustees
For the year ended 31 March 2024

This report was approved by the trustees on 28.01.2025 and signed on their behalf by

Mr. Muhammed Raees
Trustee

Independent examiner's report to the trustees of Abu Bakr Trust Burnley

I report on the accounts of Abu Bakr Trust Burnley for the year ended 31 March 2024 set out on pages 5 to 9

Respective responsibilities of trustees and independent examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

- examine the accounts under Section 145 of the 2011 Act,
- follow the procedures laid down in the General Directions given by the Charity Commission under Section 145 (5)(b) of the 2011 Act, and
- state whether particular matters have come to my attention

Basis of Independent examiners' statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosure in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

to keep proper accounting records in accordance with section 41 of the Act; and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable to proper understanding of the accounts to be reached

Mohammed Amin
28th January 2025

Independent Examiner
47 Walter Street
Brierfield, Nelson
Lancashire, BB9 5JB

ABU BAKR TRUST BURNLEY

Statement of financial activities
for the year ended 31 March 2024

	Notes	Unrestricted funds £	2024 Total £	2023 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	90,815	90,815	74,365
Activities for generating funds	3	69,692	69,692	48,230
Other Income	4	-	-	-
Total incoming resources		**160,507**	**160,507**	**122,595**
Resources expended				
Costs of generating funds:				
Charitable activities	5	122,406	122,406	90,455
Governance costs	6	350	350	350
Total resources expended		**122,756**	**122,756**	**90,805**
Net movement in funds		37,751	37,751	31,790
Total funds brought forward		540,713	540,713	508,923
Total funds carried forward		**578,464**	**578,464**	**540,713**

ABU BAKR TRUST BURNLEY

Balance Sheet as at 31 March 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed Assets					
Tangible Fixed Assets	7		772,625		793,641
Current Assets					
Stock		1200		1200	
Bank and Cash		30,889		37,021	
		32,089		38,221	
Creditors: amount falling due within one year	8	350		350	
Net Current Assets			31,739		37,871
Non-Current Liabilities					
Qarz-e-Hasna			225,900		290,800
NET ASSETS			**578,464**		**540,712**
FUNDS	9				
Unrestricted income funds			578,464		540,712
Total Funds			**578,464**		**540,712**

The Financial statements were approved by the trustees on 28 January 2025.

Mr. Muhammed Raees

Trustee

The notes on pages 7 to 9 form an integral part of these financial statements

ABU BAKR TRUST BURNLEY

Notes to the financial statement for the year ended 31 March 2024

1. Accounting policies
The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year

1.1 Basis of accounting
The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March (SORP 2005) and the charities act 2011.

1.2 Incoming resources
All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by the volunteers has not been included.

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

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

Resources expended are recognised in the year in which they are incurred.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of dissemination information in support of the charitable activities.

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

1.4 Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost less accumulated depreciation. Deprecation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and Buildings	2% straight line
Fixtures, Fittings and equipment	10% reducing balance

1.5 Investments
Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the statement of financial activities.

1.6 Leasing
Rentals payable under operating leases are charged against income on a straight lie basis over the lease term.

ABU BAKR TRUST BURNLEY

Notes to the financial statements for the year ended 31 March 2024

2 Voluntary income	Unrestricted funds	2024 Total	2023 Total
	£	£	£
Donations	90,815	90,815	74,365
	90,815	**90,815**	**74,365**

3 Activities for generation funds			
Rental Income	10,125	10,125	2,825
Tuition Fees	59,553	59,553	41,772
Gift Aid	-	-	3,067
	69,678	**69,678**	**47,664**

4 Other Income - Bank Compensation	**14**	**14**	**565**

5 Charitable Activities			
Contract Wages	77,862	77,862	54,577
Establishment - Heat & Light	10,673	10,673	8,171
Establishment - Rates & Water	526	526	386
Establishment - Insurance	3,997	3,997	2,073
Office Expenses - Telephone	733	733	694
Printing & Stationery	380	380	635
Marketing	450	450	115
Building Materials	1,734	1,734	1,080
Building Contractors	1,720	1,720	-
Renewals	650	650	-
Fire Safety	1,690	1,690	-
Cleaning	366	366	-
Bank Charges	224	224	338
Food Costs	374	374	617
Ground Rent	11	11	21
Card Machine Charges	-	-	59
Depreciation on fixed assets	21,016	21,016	21,689
	122,406	**122,406**	**90,455**

6 Governance Costs			
Accountancy charges	350	350	350
	350	**350**	**350**

7 Tangible Fixed Assets

	Land and buildings Freehold	Fixtures, Fittings & Equipment	Total
	£	£	£
Cost			
at 1 April 2023	895,785	33,772	929,557
Additions	0	0	0
at 31 March 2024	**895,785**	**33,772**	**929,557**
Depreciation			
at 1 April 2023	117,814	18,102	135,916
Charge for the Year	19,449	1,567	21,016
at 31 March 2024	**137,263**	**19,669**	**156,932**
Net Book Values			
at 31 March 2023	777,971	15,670	793,641
at 31 March 2024	**758,522**	**14,103**	**772,625**

8 Creditors: amount falling due within one year

	2024
	£
Accrued Expenses	**350**

9 Unrestricted Funds

Unrestricted funds
£

At 01/04/2023	Incoming resources	Outgoing resources	At 31/03/2024
540,713	160,507	122,756	578,464

Abu Bakr Trust Burnley

England & Wales - Charity number 505715

Accounts

Charity No: 0505715

ABU BAKR TRUST BURNLEY

Trustees' report and financial statements

for the year ended 31 March 2023

ABU BAKR TRUST BURNLEY

Contents

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Charity Address	Jamia Masjid Abu Bakr 4 Brougham Street Burnley Lancashire BB12 0AS
Independent Examiner	M. A. & Co. Accountants & Business Advisers 47 Walter Street Brierfield NELSON Lancashire BB9 5JB

Abu Bakr Trust Burnley

Report of the trustees for the year ended 31 March 2023

The Trustees present their report and the financial statements for the year ended 31 March 2023.

It is a great pleasure for the Trustees to present a report of the last twelve months with the charity's annual accounts, which have been independently examined by M. A. & Co Accountants. These accounts are a major part of our report. If anyone needs a copy of the accounts, they are free to contact any Trustee.

Structure, Governance and Management

Abu Bakr Trust Burnley is registered with the Charity Commission (Registration Number 0505715) and constituted by the deed of trust. The charity is managed by six trustees who meet at regular intervals to assess the progress. The trustees have assessed the major risks to which the charity is exposed and are satisfied that the systems are in place to mitigate exposure to the major risks.

Objectives

- To provide a place of worship for the multi-cultural community of Muslims in Burnley and the surrounding areas.
- To propagate and expand the teachings of Islam in total compliance with the law of the land.
- To seek and build a better understanding of other faiths and communities through interfaith and multicultural activities.

Activities

1. Car Park - The car park development was completed in 2021-22. It is now fully in use and we are happy to see it has greatly improved access to the mosque users and visitors.

2. Replacing the Carpets - New carpet was laid in most areas of the building complex except two halls, the main mosque hall downstairs and the upstairs hall. This still remains outstanding

3. Purchase of Daneshouse Community Centre - We are delighted to have been able to purchase the Daneshouse Community Centre. This came at cost of £366k. Most of this amount (£290,800) was obtained as a Loan (Qardh-e-Hasanah).

4. Future Plans

We look forward to making use of the new premises in creating new opportunities for the youth and community to benefit from.

5. Financial Overview

The charity had net incoming resources of £31,789 in 2023 (2022: £21,412) resulting in total funds of £540,712 (2022: £508,923) carried forward in 2023.

Note 10 sets out an analysis of the assets attributable to the various funds and these assets are sufficient to meet the charity's obligation on fund-by-fund basis.

Statement of Trustees' Responsibilities
The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for the year. In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departure 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 operation.

The trustees are responsible for keeping proper accounting records which disclose with accuracy at any time the financial position of the charity and ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Abu Bakr Trust Burnley

Report of the trustees
For the year ended 31 March 2023

This report was approved by the trustees on 25.01.2024 and signed on their behalf by

Mr. Muhammed Raees
Trustee

ABU BAKR TRUST BURNLEY

Independent examiner's report to the trustees of Abu Bakr Trust Burnley

I report on the accounts of Abu Bakr Trust Burnley for the year ended 31 March 2023 set out on pages 5 to 9

Respective responsibilities of trustees and independent examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

- examine the accounts under Section 145 of the 2011 Act,
- follow the procedures laid down in the General Directions given by the Charity Commission under Section 145 (5)(b) of the 2011 Act, and
- state whether particular matters have come to my attention

Basis of Independent examiners' statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosure in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

to keep proper accounting records in accordance with section 41 of the Act; and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable to proper understanding of the accounts to be reached

Mohammed Amin
24th January 2024

M. A

Independent Examiner
47 Walter Street
Brierfield, Nelson
Lancashire, BB9 5JB

ABU BAKR TRUST BURNLEY

Statement of financial activities
for the year ended 31 March 2023

	Notes	Unrestricted funds £	2023 Total £	2022 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	74365	74365	52892
Activities for generating funds	3	48230	48230	48888
Other Income	4	0	0	0
Total incoming resources		**122,595**	**122,595**	**101,780**
Resources expended				
Costs of generating funds:				
Charitable activities	5	90455	90455	80,018
Governance costs	6	350	350	350
Total resources expended		**90,805**	**90,805**	**80,368**
Net movement in funds		31790	31790	21,412
Total funds brought forward		508923	508923	487,511
Total funds carried forward		**540,713**	**540,713**	**508,923**

ABU BAKR TRUST BURNLEY

Balance Sheet as at 31 March 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed Assets					
Tangible Fixed Assets	7		793,641		438,448
Current Assets					
Stock		1200		1200	
Bank and Cash		37,021		69,625	
		38,221		70,825	
Creditors: amount falling due within one year	8	350		350	
Net Current Assets			37,871		70,475
Non-Current Liabilities					
Qarz-e-Hasna			290,800		
NET ASSETS			**540,712**		**508,923**
FUNDS	9				
Unrestricted income funds			540,712		508,923
Total Funds			**540,712**		**508,923**

The Financial statements were approved by the trustees on 24 January 2024

Mr. Muhammed Raees

Trustee

The notes on pages 7 to 9 form an integral part of these financial statements

ABU BAKR TRUST BURNLEY

Notes to the financial statement for the year ended 31 March 2023

1. Accounting policies
The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year

1.1 Basis of accounting
The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March (SORP 2005) and the charities act 2011.

1.2 Incoming resources
All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by the volunteers has not been included.

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

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

Resources expended are recognised in the year in which they are incurred.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of dissemination information in support of the charitable activities.

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

1.4 Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost less accumulated depreciation. Deprecation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and Buildings	2% straight line
Fixtures, Fittings and equipment	10% reducing balance

1.5 Investments
Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the statement of financial activities.

1.6 Leasing
Rentals payable under operating leases are charged against income on a straight lie basis over the lease term.

ABU BAKR TRUST BURNLEY

Notes to the financial statements
for the year ended 31 March 2023

2 Voluntary income	**Unrestricted funds**	**2023 Total**	**2022 Total**
	£	£	£
Donations	74,365	74,365	52,892
	74,365	**74,365**	**52,892**

3 Activities for generation funds

Rental Income	2,825	2,825	13,400
Tuition Fees	41,772	41,772	32,153
Gift Aid	3,067	3,067	3,335
	47,664	**47,664**	**48,888**

4 Other Income - Bank Compensation	**565**	**565**	**0**

5 Charitable Activities

Contract Wages	54577	54577	43224
Establishment - Heat & Light	8171	8171	3414
Establishment - Rates & Water	386	386	513
Establishment - Insurance	2073	2073	1341
Office Expenses - Telephone	694	694	800
Printing & Stationery	635	635	280
Donations	115	115	0
Building Materials	1080	1080	12029
Building Contractors	0	0	5502
Affiliation Fee	0	0	200
Risk Assessment	0	0	403
Cleaning	0	0	0
Bank Charges	338	338	0
Equiptment Hire	617	617	0
Ground Rent	21	21	0
Card Machine Charges	59	59	0
Depreciation on fixed assets	21689	21689	12312
	90455	**90455**	**80018**

6 Governance Costs

Accountancy charges	350	350	350
	350	**350**	**350**

7 Tangible Fixed Assets

	Land and buildings Freehold	Fixtures, Fittings & Equipment	Total
	£	£	£
Cost			
at 1 April 2022	518,903	33,772	552,675
Additions	376,882	0	376,882
at 31 March 2023	**895,785**	**33,772**	**929,557**
Depreciation			
at 1 April 2022	97,866	16,361	114,227
Charge for the Year	19,948	1,741	21,689
at 31 March 2023	**117,814**	**18,102**	**135,916**
Net Book Values			
at 31 March 2022	421,037	17,411	438,448
at 31 March 2023	**777,971**	**15,670**	**793,641**

8 Creditors: amount falling due within one year

	2023
	£
Accrued Expenses	**350**

9 Unrestricted Funds

Unrestricted funds
£

At 01/04/2022	Incoming resources	Outgoing resources	At 31/03/2023
508,923	**122,594**	**90,805**	**540,712**

Abu Bakr Trust Burnley

England & Wales - Charity number 505715

Accounts

Charity No: 0505715

ABU BAKR TRUST BURNLEY

Trustees' report and financial statements

for the year ended 31 March 2022

ABU BAKR TRUST BURNLEY

Contents

ABU BAKR TRUST BURNLEY

Legal and administrative information

Charity Number	0505715
Charity Address	Jamia Masjid Abu Bakr 4 Brougham Street Burnley Lancashire BB12 0AS
Independent Examiner	M. A. & Co. Accountants & Business Advisers 47 Walter Street Brierfield NELSON Lancashire BB9 5JB

Abu Bakr Trust Burnley

Report of the trustees for the year ended 31 March 2022
The Trustees present their report and the financial statements for the year ended 31 March 2022.

It is a great pleasure for the Trustees to present a report of the last twelve months with the charity's annual accounts, which have been independently examined by M. A. & Co Accountants. These accounts are a major part of our report. If anyone needs a copy of the accounts, they are free to contact any Trustee.

Structure, Governance and Management
Abu Bakr Trust Burnley is registered with the Charity Commission (Registration Number 0505715) and constituted by the deed of trust. The charity is managed by six trustees who meet at regular intervals to assess the progress. The trustees have assessed the major risks to which the charity is exposed and are satisfied that the systems are in place to mitigate exposure to the major risks.

Objectives

- To provide a place of worship for the multi-cultural community of Muslims in Burnley and the surrounding areas.

- To propagate and expand the teachings of Islam in total compliance with the law of the land.

- To seek and build a better understanding of other faiths and communities through interfaith and multicultural activities.

Activities

1. Car Park - The car park development was delayed due to the pandemic. We are pleased to report that it has now been completed.

2. Replacing the Carpets - The new carpet has been laid in all areas of the building complex except two halls, the main mosque hall downstairs and the upstairs hall. The completion has been delayed due to covid-19.

3. Covid-19 Pandemic

a) The pandemic has had serious detrimental impact on:

- The financial health of the charity
- Children's education and
- Our other activities

b) Our annual spend for 2021/22 was £61,160 less than in 2020/21.

c)
- The children missed their lessons most of the year.
- Our donations for education had a massive decrease this year

4. Future Plans

We couldn't overhaul our mosque education system due to the pandemic. We shall try to have another go at it next year and initiate and include teaching of Arabic language in the system in 2023/24.

5. Financial Overview

The charity had net incoming resources of £21,412 in 2022 (2021: -£45,432) resulting in total funds of £508,923 (2021: £487,511) carried forward in 2022.

Note 10 sets out an analysis of the assets attributable to the various funds and these assets are sufficient to meet the charity's obligation on fund-by-fund basis.

Statement of Trustees' Responsibilities
The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for the year. In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departure 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 operation.

The trustees are responsible for keeping proper accounting records which disclose with accuracy at any time the financial position of the charity and ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Abu Bakr Trust Burnley

Report of the trustees
For the year ended 31 March 2022

This report was approved by the trustees on 06.01.2023 and signed on their behalf by

Mr. Muhammed Raees
Trustee

ABU BAKR TRUST BURNLEY

Independent examiner's report to the trustees of Abu Bakr Trust Burnley

I report on the accounts of Abu Bakr Trust Burnley for the year ended 31 March 2022 set out on pages 5 to 9

Respective responsibilities of trustees and independent examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

- examine the accounts under Section 145 of the 2011 Act,
- follow the procedures laid down in the General Directions given by the Charity Commission under Section 145 (5)(b) of the 2011 Act, and
- state whether particular matters have come to my attention

Basis of Independent examiners' statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.
An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosure in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

to keep proper accounting records in accordance with section 41 of the Act; and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable to proper understanding of the accounts to be reached

Mohammed Amin
3rd January 2023

Independent Examiner
47 Walter Street
Brierfield, Nelson
Lancashire, BB9 5JB

ABU BAKR TRUST BURNLEY

Statement of financial activities
for the year ended 31 March 2022

	Notes	Unrestricted funds	2022 Total	2021 Total
		£	£	£
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	**2**	52,892	52,892	69,894
Activities for generating funds	**3**	48,888	48,888	26,202
Other Income	**4**	0	0	0
Total incoming resources		**101,780**	**101,780**	**96,096**
Resources expended				
Costs of generating funds:				
Charitable activities	**5**	80,018	80,018	141,178
Governance costs	**6**	350	350	350
Total resources expended		**80,368**	**80,368**	**141,528**
Net movement in funds		21,412	21,412	-45,432
Total funds brought forward		487,511	487,511	532,943
Total funds carried forward		**508,923**	**508,923**	**487,511**

ABU BAKR TRUST BURNLEY

Balance Sheet as at 31 March 2022

	Notes		2022		2021
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	7		438,448		450,760
Current Assets					
Stock		1200		1200	
Bank and Cash		69,625		35,901	
		70,825		37,101	
Creditors: amount falling due within one year	8	350		350	
Net Current Assets			70,475		36,751
NET ASSETS			**508,923**		**487,511**
FUNDS	9				
Unrestricted income funds			508,923		487,511
Total Funds			**508,923**		**487,511**

The Financial statements were approved by the trustees on 3rd January 2023

Mr. Muhammed Raees

Trustee

The notes on pages 7 to 9 form an integral part of these financial statements

ABU BAKR TRUST BURNLEY

Notes to the financial statement for the year ended 31 March 2022

1. Accounting policies
The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year

1.1 Basis of accounting
The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March (SORP 2005) and the charities act 2011.

1.2 Incoming resources
All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by the volunteers has not been included.

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

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

Resources expended are recognised in the year in which they are incurred.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of dissemination information in support of the charitable activities.

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

1.4 Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost less accumulated depreciation. Deprecation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and Buildings	2% straight line
Fixtures, Fittings and equipment	10% reducing balance

1.5 Investments
Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the statement of financial activities.

1.6 Leasing
Rentals payable under operating leases are charged against income on a straight lie basis over the lease term.

ABU BAKR TRUST BURNLEY

Notes to the financial statements
for the year ended 31 March 2022

2 Voluntary income

	Unrestricted funds	2022 Total	2021 Total
	£	£	£
Donations	52,892	52,892	69,894
	52,892	**52,892**	**69,894**

3 Activities for generation funds

	Unrestricted funds	2022 Total	2021 Total
Rental Income	13,400	13,400	7,000
Tuition Fees	32,153	32,153	15,185
Gift Aid	3,335	3,335	4,017
	48,888	**48,888**	**26,202**

4 Other Income - Bank Compensation	**0**	**0**	**500**

5 Charitable Activities

	Unrestricted funds	2022 Total	2021 Total
Contract Wages	43,224	43,224	31,613
Establishment - Heat & Light	3,414	3,414	2,260
Establishment - Rates & Water	513	513	437
Establishment - Insurance	1,341	1,341	1,400
Office Expenses - Telephone	800	800	528
Printing & Stationery	280	280	0
Donations	0	0	200
Building Materials	12,029	12,029	21,404
Building Contractors	5,502	5,502	70,206
Affilliation Fee	200	200	0
Risk Assesment	403	403	178
Cleaning	0	0	395
Bank Charges	0	0	30
Depreciation on fixed assets	12,312	12,312	12,527
	80,018	**80,018**	**141,178**

6 Governance Costs

	Unrestricted funds	2022 Total	2021 Total
Accountancy charges	350	350	350
	350	**350**	**350**

7 Tangible Fixed Assets

	Land and buildings Freehold	Fixtures, Fittings & Equipment	Total
	£	£	£
Cost			
at 1 April 2021	518,903	33,772	552,675
Additions	0	0	0
at 31 March 2022	**518,903**	**33,772**	**552,675**
Depreciation			
at 1 April 2021	87,488	14,427	101,915
Charge for the Year	10,378	1,934	12,312
at 31 March 2022	**97,866**	**16,361**	**114,227**
Net Book Values			
at 31 March 2021	413,415	19,345	450,760
at 31 March 2022	**421,037**	**17,411**	**438,448**

8 Creditors: amount falling due within one year

	2022
	£
Accrued Expenses	**350**

9 Unrestricted Funds

Unrestricted funds
£

At 01/04/2021	Incoming resources	Outgoing resources	At 31/03/2022
487,511	101,780	80,368	508,923

Abu Bakr Trust Burnley

England & Wales - Charity number 505715

Accounts

Charity No: 0505715

ABU BAKR TRUST BURNLEY

Trustees' report and financial statements

for the year ended 31 March 2021

ABU BAKR TRUST BURNLEY

Contents

ABU BAKR TRUST BURNLEY

Legal and administrative information

Charity Number	0505715
Charity Address	Jamia Masjid Abu Bakr 4 Brougham Street Burnley Lancashire BB12 0AS
Independent Examiner	M. A. & Co. Accountants & Business Advisers 47 Walter Street Brierfield NELSON Lancashire BB9 5JB

Abu Bakr Trust Burnley

Report of the trustees for the year ended 31 March 2021
The Trustees present their report and the financial statements for the year ended 31 March 2021.

Structure, Governance and Management
Abu Bakr Trust Burnley is registered with the Charity Commission (Registration Number 0505715) and constituted by the deed of trust. The charity is managed by six trustees who meet at regular intervals to assess the progress. The trustees have assessed the major risks to which the charity is exposed and are satisfied that the systems are in place to mitigate exposure to the major risks.

Objectives and Activities

- To provide a place of worship for the multi-cultural community of Muslims in Burnley and the surrounding areas.
- To propagate and expand the teachings of Islam in total compliance with the law of the land.
- To seek and build a better understanding of other faiths and communities through interfaith and multicultural activities.

It is a great pleasure for the Trustees to present a report of the last twelve months with the charity's annual accounts, which have been independently examined by M. A & Co Accountants. These accounts are a major part of our report. If anyone needs a copy of the accounts, they are free to contact any Trustee.

1. Car Park - We started the car park development in 2020. It was delayed due to Covid-19. However, we are pleased to report that we did award the contract this year and it will hopefully be completed by mid 2021/22.

2. Replacing the Ceiling & Carpets -

a) The ceiling was completed on self-help basis by a few volunteers at a cost of around £4,000 on materials.

b) The new carpet has been laid in all areas of the building complex except two halls, the main mosque hall downstairs and the upstairs hall. The completion has been delayed due to covid-19.

3. Repainting & Decorating - We are pleased to report that the above task was completed during 2021.

4. Covid-19 Pandemic -

a) The pandemic has had serious detrimental impact on:

- The financial health of the charity
- Children's education and
- Our general activities

b) Our annual spend was around £70,000 more than our receipts.

c)

- The children missed their lessons most of the year.
- Our donations for education had a massive decrease this year

5. Future Plans

We couldn't overhaul our mosque education system due to the pandemic. We shall have another go at it next year and initiate and include teaching of Arabic language in the system in 2021/22.

6. Financial Overview

The charity had net incoming resources of -£45,432 in 2021 (2020: £27,756) resulting in total funds of £487,511 (2020: £532,943) carried forward in 2021.

Note 10 sets out an analysis of the assets attributable to the various funds and these assets are sufficient to meet the charity's obligation on fund-by-fund basis.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practise).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for the year. In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departure 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 operation.

The trustees are responsible for keeping proper accounting records which disclose with accuracy at any time the financial position of the charity and ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Abu Bakr Trust Burnley

Report of the trustees
For the year ended 31 March 2021

This report was approved by the trustees on 29.01.2022 and signed on their behalf by

Mr. Muhammed Raees
Trustee

Independent examiner's report to the trustees of Abu Bakr Trust Burnley

I report on the accounts of Abu Bakr Trust Burnley for the year ended 31 March 2021 set out on pages 5 to 9

Respective responsibilities of trustees and independent examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

- examine the accounts under Section 145 of the 2011 Act,
- follow the procedures laid down in the General Directions given by the Charity Commission under Section 145 (5)(b) of the 2011 Act, and
- state whether particular matters have come to my attention

Basis of Independent examiners' statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosure in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

to keep proper accounting records in accordance with section 41 of the Act; and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable to proper understanding of the accounts to be reached

Mohammed Amin
28th January 2022

Independent Examiner
47 Walter Street
Brierfield, Nelson
Lancashire, BB9 5JB

M. A

ABU BAKR TRUST BURNLEY

Statement of financial activities
for the year ended 31 March 2021

	Notes	Unrestricted funds £	2021 Total £	2020 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	69,894	69,894	62,369
Activities for generating funds	3	26,202	26,202	65,363
Other Income	4	0	0	500
Total incoming resources		**96,096**	**96,096**	**128,232**
Resources expended				
Costs of generating funds:				
Charitable activities	5	141,178	141,178	100,126
Governance costs	6	350	350	350
Total resources expended		**141,528**	**141,528**	**100,476**
Net movement in funds		-45,432	-45,432	27,756
Total funds brought forward		532,943	532,943	505,187
Total funds carried forward		**487,511**	**487,511**	**532,943**

ABU BAKR TRUST BURNLEY

Balance Sheet as at 31 March 2021

	Notes		2021		2020
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	7		450,760		426,277
Current Assets					
Stock		1200		1200	
Bank and Cash		35,901		105,816	
		37,101		107,016	
Creditors: amount falling due within one year	8	350		350	
Net Current Assets			36,751		106,666
NET ASSETS			**487,511**		**532,943**
FUNDS	9				
Unrestricted income funds			487,511		532,943
Total Funds			**487,511**		**532,943**

The Financial statements were approved by the trustees on 28th January 2022

Mr. Muhammed Raees

Trustee

The notes on pages 7 to 9 form an integral part of these financial statements

YABU BAKR TRUST BURNLEY

Notes to the financial statement for the year ended 31 March 2021

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March (SORP 2005) and the charities act 2011.

1.2 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by the volunteers has not been included.

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

1.3 Resources expended

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

Resources expended are recognised in the year in which they are incurred.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of dissemination information in support of the charitable activities.

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

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Deprecation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and Buildings	2% straight line
Fixtures, Fittings and equipment	10% reducing balance

1.5 Investments

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the statement of financial activities.

1.6 Leasing

Rentals payable under operating leases are charged against income on a straight lie basis over the lease term.

ABU BAKR TRUST BURNLEY

Notes to the financial statements
for the year ended 31 March 2021

2 Voluntary income	**Unrestricted funds**	**2021 Total**	**2020 Total**
	£	**£**	**£**
Donations	69,894	69,894	62,369
	69,894	**69,894**	**62,369**

3 Activities for generation funds			
Rental Income	7,000	7,000	7,390
Tuition Fees	15,185	15,185	55,033
Gift Aid	4,017	4,017	2,940
	26,202	**26,202**	**65,363**
4 Other Income - Bank Compensation	**0**	**0**	**500**

5 Charitable Activities			
Contract Wages	31,613	31,613	62,465
Establishment - Heat & Light	2,260	2,260	18,154
Establishment - Rates & Water	437	437	700
Establishment - Repair & maintenance	0	0	180
Establishment - Insurance	1,400	1,400	1,517
Office Expenses - Telephone	528	528	676
Printing & Stationery	0	0	750
Donations	200	200	250
Licence	0	0	75
Catering	0	0	400
Architect Fees	0	0	1100
Building Materials	21,404	21,404	0
Building Contractors	70,206	70,206	0
Registry Fees	0	0	160
Planning Fee	0	0	1935
DBS Fees	0	0	160
Risk Assesment	178	178	0
Cleaning	395	395	405
Bank Charges	30	30	0
Sundry Exp	0	0	358
Depreciation on fixed assets	12,527	12,527	10,841
	141,178	**141,178**	**100,126**

6 Governance Costs			
Accountancy charges	350	350	350
	350	**350**	**350**

7 Tangible Fixed Assets

	Land and buildings Freehold	Fixtures, Fittings & Equipment	Total
	£	£	£
Cost			
at 1 April 2020	494,903	20,762	515,665
Additions	24,000	13,010	37,010
at 31 March 2021	**518,903**	**33,772**	**552,675**
Depreciation			
at 1 April 2020	77,110	12,278	89,388
Charge for the Year	10,378	2,149	12,527
at 31 March 2021	**87,488**	**14,427**	**101,915**
Net Book Values			
at 31 March 2020	417,793	8,484	426,277
at 31 March 2021	**431,415**	**19,345**	**450,760**

8 Creditors: amount falling due within one year

	2021
	£
Accrued Expenses	**350**

9 Unrestricted Funds

Unrestricted funds
£

At 01/04/2020	Incoming resources	Outgoing resources	At 31/03/2021
532,943	**96,096**	**141,528**	**487,511**