

**Charity No: 0505715**

**ABU BAKR TRUST BURNLEY**

**Trustees' report and financial statements  
for the year ended 31 March 2022**

## **ABU BAKR TRUST BURNLEY**

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## **ABU BAKR TRUST BURNLEY**

### **Legal and administrative information**

<b>Charity Number</b>	0505715
<b>Charity Address</b>	Jamia Masjid Abu Bakr 4 Brougham Street Burnley Lancashire BB12 0AS
<b>Independent Examiner</b>	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.

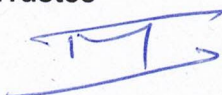
The trustees are responsible for keeping proper accounting records which disclose with accuracy at any time the financial position of the charity and ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible 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**  
3<sup>rd</sup> 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 £
<b>Incoming resources</b>				
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
<b>Total incoming resources</b>		<b>101,780</b>	<b>101,780</b>	<b>96,096</b>
<b>Resources expended</b>				
Costs of generating funds:				
Charitable activities	5	80,018	80,018	141,178
Governance costs	6	350	350	350
<b>Total resources expended</b>		<b>80,368</b>	<b>80,368</b>	<b>141,528</b>
<b>Net movement in funds</b>		21,412	21,412	-45,432
<b>Total funds brought forward</b>		487,511	487,511	532,943
<b>Total funds carried forward</b>		<b>508,923</b>	<b>508,923</b>	<b>487,511</b>



**ABU BAKR TRUST BURNLEY****Balance Sheet as at 31 March 2022**

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

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 in 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. Depreciation 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 line 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
	<b>52,892</b>	<b>52,892</b>	<b>69,894</b>

#### 3 Activities for generation funds

Rental Income	13,400	13,400	7,000
Tuition Fees	32,153	32,153	15,185
Gift Aid	3,335	3,335	4,017
	<b>48,888</b>	<b>48,888</b>	<b>26,202</b>

#### 4 Other Income - Bank Compensation

	<b>0</b>	<b>0</b>	<b>500</b>
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#### 5 Charitable Activities

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
Affiliation Fee	200	200	0
Risk Assessment	403	403	178
Cleaning	0	0	395
Bank Charges	0	0	30
Depreciation on fixed assets	12,312	12,312	12,527
	<b>80,018</b>	<b>80,018</b>	<b>141,178</b>

#### 6 Governance Costs

Accountancy charges	350	350	350
	<b>350</b>	<b>350</b>	<b>350</b>

# ABU BAKR TRUST BURNLEY

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

Land and buildings Freehold	Fixtures, Fittings & Equipment	Total
£	£	£

### 7 Tangible Fixed Assets

#### Cost

at 1 April 2021	518,903	33,772	552,675
Additions	0	0	0
at 31 March 2022	<u>518,903</u>	<u>33,772</u>	<u>552,675</u>

#### 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	<u>97,866</u>	<u>16,361</u>	<u>114,227</u>

#### Net Book Values

at 31 March 2021	413,415	19,345	450,760
at 31 March 2022	<u>421,037</u>	<u>17,411</u>	<u>438,448</u>

2022

£

### 8 Creditors: amount falling due within one year

Accrued Expenses

<u>350</u>
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Unrestricted  
funds

£

### 9 Unrestricted Funds

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