

Charity No: 0505715

ABU BAKR TRUST BURNLEY

Trustees' report and financial statements

for the year ended 31 March 2025

ABU BAKR TRUST BURNLEY

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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



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

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 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 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

	0	0	14
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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

ABU BAKR TRUST BURNLEY

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

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

7 Tangible Fixed Assets

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

2025

£

8 Creditors: amount falling due within one year

Accountancy Fee	400
HMRC - PAYE	825
Wages	1463
	<u>2688</u>

Unrestricted
funds

£

9 Unrestricted Funds

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