THE MUSLIM ASSOCIATION OF LEEDS (11)

England & Wales · Charity number 508738

Details

Other names	OMAR MOSQUE
Status	Registered
Legal form	Other
Registered	1979-06-26
Register	View on the Charity Commission register

Contact

Address	Masjid Ibraheem 4 Woodview Road Leeds LS11 6LE
Phone	01132709536
Email	MASJIDIBRAHEEMLEEDS11@GMAIL.COM

Activities

Objects: THE ADVANCEMENT OF EDUCATION IN THE MUSLIM FAITH FOR CHILDREN FROM THE ATTAINMENT OF 4 YEARS TO THE ATTAINMENT OF 16 YEARS IN LEEDS POSTAL AREA 11, AND IN PARTICULAR TO ESTABLISH, SUPPORT, MAINTAIN AND MANAGE A SCHOOL FOR THIS PURPOSE, AND SECONDLY THE ADVANCEMENT OF THE MUSLIM FAITH AMONGST MUSLIMS GENERALLY.

Activities: To provide premises and amenities for Muslims for prayers activities ie (Mosque). To provide religious and Arabic education for Muslim children.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** LEEDS POSTAL AREA 11
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£82,299	£104,213	-	-
2023-12-31	£77,713	£94,894	-	-
2022-12-31	£128,396	£118,833	-	-
2021-12-31	£49,528	£69,219	-	-
2020-12-31	£39,755	£49,546	-	-

Trustees

Name	Role	Appointed
MOHAMMED ARIF BUTT	Chair	
Mohammed Hamza Butt		2025-07-17
Muhammad Yusuf Butt		2025-07-17

Accounts

Trustees Annual Report for the year ended 31 December 2024

Year Ending 31 December 2024

History, objectives and activities of the Trust

The Muslim Association was established about 43 years ago to provide a place of worship for the Muslim community of Beeston. The building was purchased entirely from the donations given by the Muslim community. Both the initial donations and additional amounts donated since have been under terms, which allow the trustees either to retain the amounts as capital or to spend them. The Trust deed gives the trustees the power to apply the funds in such a manner as they think fit to or for the benefit of any charitable object or purpose. The trustees currently have a policy of supporting following types of activity:

1 Maintaining the Mosque

2 Promoting Islam amongst Muslims

3 Providing supplementary classes for children

4 Community Cohesion Cafe for the ladies; and

5 Providing religious education to Muslim Children

Management and governance arrangements

The trust deed provides for a minimum of three and a maximum of eight trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees. The chair of trustees is responsible for the induction of any new trustee, which involves awareness of the trustee's responsibilities, the governing document, administrative procedures, the history, and philosophical approach of the charity. The existing trustees have held office for over 5 years.

Procedures and policy

The trustees normally meet once a month to consider, review and discuss any concerning or pressing matters involving the running of the Mosque. The trustees will also annually check and sign off the Child Protection and Equal Opportunities Policy. The trustees will also utilize this time to review any feedback that has been received over the course of the previous month. The trustees have various policies in place which are communicated to all concerned.

Achievements and performance of the Trust

The trustees always seek feedback on the actual use of the donations and the achievements made, including those given by individuals. During the year, the Trust has been able to continue its support for the Muslim community through various methods and resources, the continued support of the education of the Muslim Children and creating the awareness amongst Muslims in general of how they integrate within the British values. The trust have throughout the previous year created classes with the imam giving lectures on core beliefs of the Islamic way of life from the Quran. The trustees have also begun classes for the elderly to develop and practice their faith by encouraging them to engage with the imam and to learn and understand Arabic.

We have also recently appointed an external organization to better and improve the extracurricular classes in Islamic Studies held every evening for boys and girls. We have seen a significant improvement in discipline, behavior and punctuality since the appointment of external organization.

Plans

The trustees have decided to develop the previous site and turn it into a rental facility which will help fund the running of the mosque. This year the mosque plan to maximize the new mosque by agreeing to open a nursery for the children between the age of 0- 5 years old and are in advance negotiations with various independent partners.

The trustees will also issue tenders for the refurbishment of the facility. The tender will include of painting and decorating, retiling wudu facilities, replacing seating in wudu areas all due to general wear and tear.

We are hoping to begin the process of youth committee appointments by the end of the year. The objectives are to involve youngsters in the organisation.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the charity, and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice

have been followed, subject to any departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. 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.

Independent Examiner

The trustees intend to ask the existing accountants to undertake the independent examination of the Trust in the following year.

Approved by the trustees on 31 Oct 2025 and signed on their behalf by:

Signature:

M Butt

Mr Mohammad Arif Butt

Registered Charity Number :- 508738

THE MUSLIM ASSOCIATION OF LEEDS (11)
a Charitable Incorporated organisation

FINANCIAL STATEMENTS

FOR THE YEAR END
31 December 2024

THE MUSLIM ASSOCIATION OF LEEDS (11)
Masjid Ibraheem
4 Woodview Road
LEEDS
01132709536
masjidibraheemleeds@gmail.com

CONTENTS

FOR THE YEAR ENDED 31 December 2024

THE MUSLIM ASSOCIATION OF LEEDS (11)

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 December 2024

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:				
Donations and legacies	2	82,299.00	82,299.00	77,713.00
Total		**82,299.00**	**82,299.00**	**77,713.00**
Expenditure on:				
Raising funds	3	31,606.00	31,606.00	29,206.00
Charitable activities	4	57,306.00	57,306.00	49,956.00
Other	6	15,301.00	15,301.00	15,733.00
Total		**104,213.00**	**104,213.00**	**94,895.00**
Net income/(expenditure)		**(21,914.00)**	**(21,914.00)**	**(17,182.00)**
Net movement in funds		**(21,914.00)**	**(21,914.00)**	**(17,182.00)**
Reconciliation of funds:				
Total funds brought forward		(7,119.00)	(7,119.00)	10,063.00
Total funds carried forward		**(29,033.00)**	**(29,033.00)**	**(7,119.00)**

THE MUSLIM ASSOCIATION OF LEEDS (11)

BALANCE SHEET

FOR THE YEAR ENDED 31 December 2024

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets				
Tangible assets	7	726,068.00	726,068.00	741,369.00
Total fixed assets		**726,068.00**	**726,068.00**	**741,369.00**
Current assets				
Cash at bank and in hand	8	37,981.00	37,981.00	44,410.00
Total current assets		**37,981.00**	**37,981.00**	**44,410.00**
Creditors: amounts falling due within one year	9	990.00	990.00	538.00
Net current assets/(liabilities)		**36,991.00**	**36,991.00**	**43,872.00**
Total assets less current liabilities		**763,059.00**	**763,059.00**	**785,241.00**
Creditors: amounts falling due after one year	10	14,566.00	14,566.00	14,834.00
Total net assets or liabilities		**748,493.00**	**748,493.00**	**770,407.00**
Funds of the Charity				
Unrestricted funds	11	(29,033.00)	(29,033.00)	(7,119.00)
Restricted income funds	11		-	-
Endowment funds	11		-	-
Revalution reserve		777,526.00	777,526.00	777,526.00
Total funds		**748,493.00**	**748,493.00**	**770,407.00**

The financial statements were approved by the Board on 27-Oct-2025 and signed on its behalf by:

Muhammad Mahroof
Trustee

1 Accounting Policies

1.1 Accounting Policies

1.2 Basis of preparation

1.3 Going concern

2 Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Donation and gifts	34,652.00	34,652.00	35,969.00
Other	47,647.00	47,647.00	41,744.00
	82,299.00	**82,299.00**	**77,713.00**

3 Expenditure on Raising Funds

Analysis	Total funds 2024	Total funds 2023
	£	£
Support Costs	31,606.00	29,206.00
	31,606.00	**29,206.00**

4 Expenditure on Charitable Activities

Analysis	Total funds 2024	Total funds 2023
	£	£
Bank charges	61.00	60.00
Charity management & administartion	25,159.00	19,460.00
Donations	-	530.00
Printing and stationery	480.00	400.00
Support Costs	31,606.00	29,506.00
	57,306.00	**49,956.00**

5 Support Costs

Analysis	Total funds 2024	Total funds 2023
	£	£
Wages and salaries	62,912.00	58,412.00
Governance Costs		-
Accountants fees	300.00	300.00
	63,212.00	**58,712.00**

6 Other Expenditure

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Depreciations	15,301.00	15,301.00	15,733.00
	15,301.00	**15,301.00**	**15,733.00**

7 Tangible Fixed Assets

7.1 Cost or valuation

	Freehold land & Buildings	Fixtures & Fittings	Computer Equipment
	£	£	£
At 01 January 2024	930,019.00	7,639.00	8,423.00
Additions	-	-	-
Disposals	-	-	-
Revaluations	-	-	-
Transfers	-	-	-
At 31 December 2024	**930,019.00**	**7,639.00**	**8,423.00**

7.2 Amortisation and impairments

	Other Land & Buildings	Other Land & Buildings	Other Land & Buildings
	£	£	£
At 01 January 2024	191,280.00	6,893.00	6,539.00
Additions	14,775.00	149.00	377.00
Disposals	-	-	-
Revaluations	-	-	-
Transfers	-	-	-
At 31 December 2024	**206,055.00**	**7,042.00**	**6,916.00**

7.3 Net book value

	Other Land & Buildings	Other Land & Buildings	Other Land & Buildings
	£	£	£
At 01 January 2024	738,739.00	746.00	1,884.00
At 31 December 2024	723,964.00	597.00	1,507.00

8 Cash at bank and in hand

	Total funds 2024	Total funds 2023
	£	£
Cash at bank and on hand	37,981.00	44,410.00
	37,981.00	**44,410.00**

9 Creditors: Amounts falling due within one year

	Total funds 2024	Total funds 2023
	£	£
Taxation and social security	990.00	538.00
	990.00	**538.00**

10 Creditors: Amounts falling due after one year

	Total funds 2024	Total funds 2023
	£	£
Other Creditors	14,566.00	14,834.00
	14,566.00	**14,834.00**

11 Charity funds

11.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	(7,119.00)	82,299.00	(104,213.00)	-	-	(29,033.00)
Total	**(7,119.00)**	**82,299.00**	**(104,213.00)**	**-**	**-**	**(29,033.00)**

11.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	10,063.00	77,713.00	(94,895.00)	-	-	(7,119.00)
Total	**10,063.00**	**77,713.00**	**(94,895.00)**	**-**	**-**	**(7,119.00)**

11.3 Transfers between funds

This Year

	Amount
	£
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

Last Year

	Amount
	£
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

Independent Examiner's Report to the Trustees of The Muslim Association of Leeds

Year ended December 2024

I report to the trustees on my examination of the financial statements of Fountains Of Knowledge ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Chari es Act 2011 (‘the Act’).

I report in respect of my examination of the charity's financial statements carried out under sec on 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under sec on 145(5)(b) of the Act.

Independent examiner's statement

Since the charity’s gross income exceeded £250,000 your examiner must be a member of a body listed in sec on 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by sec on 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Chari es (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a ‘true and fair' view which is not a ma er considered as part of an independent examination.

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

Haroon Latif FCCA

H Latif

Independent Examiner

21 Hyde Park Road

Leeds LS6 1PY

Accounts

Trustees Annual Report for the year ended 31 December 2023

Year Ending 31 December 2023

History, objectives and activities of the Trust

The Muslim Association was established about 42 years ago to provide a place of worship for the Muslim community of Beeston. The building was purchased entirely from the donations given by the Muslim community. Both the initial donations and additional amounts donated since have been under terms, which allow the trustees either to retain the amounts as capital or to spend them. The Trust deed gives the trustees the power to apply the funds in such a manner as they think fit to or for the benefit of any charitable object or purpose. The trustees currently have a policy of supporting following types of activity:

1 Maintaining the Mosque

2 Promoting Islam amongst Muslims

3 Providing supplementary classes for children

4 Community Cohesion Cafe for the ladies; and

5 Providing religious education to Muslim Children

Management and governance arrangements

The trust deed provides for a minimum of three and a maximum of eight trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees. The chair of trustees is responsible for the induction of any new trustee, which involves awareness of the trustee's responsibilities, the governing document, administrative procedures, the history, and philosophical approach of the charity. The existing trustees have held office for over 5 years.

Procedures and policy

The trustees normally meet once a month to consider, review and discuss any concerning or pressing matters involving the running of the Mosque. The trustees will also annually check and sign off the Child Protection and Equal Opportunities Policy. The trustees will also utilize this time to review any feedback that has been received over the course of the previous month. The trustees have various policies in place which are communicated to all concerned.

Achievements and performance of the Trust

The trustees always seek feedback on the actual use of the donations and the achievements made, including those given by individuals. During the year, the Trust has been able to continue its support for the Muslim community through various methods and resources, the continued support of the education of the Muslim Children and creating the awareness amongst Muslims in general of how they integrate within the British values. The trust have throughout the previous year created classes with the imam giving lectures on core beliefs of the Islamic way of life from the Quran. The trustees have also begun classes for the elderly to develop and practice their faith by encouraging them to engage with the imam and to learn and understand Arabic.

We have also recently appointed an external organization to better and improve the extracurricular classes in Islamic Studies held every evening for boys and girls. We have seen a significant improvement in discipline, behavior and punctuality since the appointment of external organization.

Plans

The trustees have decided to develop the previous site and turn it into a rental facility which will help fund the running of the mosque. This year the mosque plan to maximize the new mosque by agreeing to open a nursery for the children between the age of 0- 5 years old and are in advance negotiations with various independent partners.

The trustees will also issue tenders for the refurbishment of the facility. The tender will include of painting and decorating, retiling wudu facilities, replacing seating in wudu areas all due to general wear and tear.

We are hoping to begin the process of youth committee appointments by the end of the year. The objectives are to involve youngsters in the organisation.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the charity, and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice

have been followed, subject to any departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. 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.

Independent Examiner

The trustees intend to ask the existing accountants to undertake the independent examination of the Trust in the following year.

Approved by the trustees on 31 Oct 2024 and signed on their behalf by:

Signature:

Mr Mohammad Arif Butt

Registered Charity Number :- 508738

THE MUSLIM ASSOCIATION OF LEEDS (11)
a Charitable Incorporated Organisation

FINANCIAL STATEMENTS

FOR THE YEAR END
31 December 2023

THE MUSLIM ASSOCIATION OF LEEDS (11)
Masjid Ibraheem
4 Woodview Road

LEEDS
01132709536
masjidibraheemleeds@gmail.com

CONTENTS

FOR THE YEAR ENDED 31 December 2023

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 December 2023

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:				
Donations and legacies	2	77,713.00	77,713.00	128,396.00
Total		**77,713.00**	**77,713.00**	**128,396.00**
Expenditure on:				
Raising funds	3	29,206.00	29,206.00	32,237.00
Charitable activities	4	49,956.00	49,956.00	70,286.00
Other	6	15,733.00	15,733.00	15,810.00
Total		**94,895.00**	**94,895.00**	**118,333.00**
Net income/(expenditure)		**(17,182.00)**	**(17,182.00)**	**10,063.00**
Net movement in funds		**(17,182.00)**	**(17,182.00)**	**10,063.00**
Reconciliation of funds:				
Total funds brought forward		10,063.00	10,063.00	-
Total funds carried forward		**(7,119.00)**	**(7,119.00)**	**10,063.00**

BALANCE SHEET

FOR THE YEAR ENDED 31 December 2023

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets				
Tangible assets	7	741,369.00	741,369.00	757,101.00
Total fixed assets		**741,369.00**	**741,369.00**	**757,101.00**
Current assets				
Cash at bank and in hand	8	44,410.00	44,410.00	74,792.00
Total current assets		**44,410.00**	**44,410.00**	**74,792.00**
Creditors: amounts falling due within one year	9	538.00	538.00	29,470.00
Net current assets/(liabilities)		**43,872.00**	**43,872.00**	**45,322.00**
Total assets less current liabilities		**785,241.00**	**785,241.00**	**802,423.00**
Creditors: amounts falling due after one year	10	24,897.00	24,897.00	24,897.00
Total net assets or liabilities		**760,344.00**	**760,344.00**	**777,526.00**
Funds of the Charity				
Unrestricted funds	11	(7,119.00)	(7,119.00)	10,063.00
Restricted income funds	11		-	-
Endowment funds	11		-	-
Revaluation reserve		777,526.00	777,526.00	767,463.00
Total funds		**770,407.00**	**770,407.00**	**777,526.00**

The financial statements were approved by the Board on 31-Oct-2024 and signed on its behalf by:

Mr Mohammad Arif Butt
Chairman

1 Accounting Policies

1.1 Accounting Policies

1.2 Basis of preparation

1.3 Going concern

2 Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2023	Total funds 2022
	£	£	£
Donation and gifts	35,969.00	35,969.00	80,811.00
Other	41,744.00	41,744.00	47,585.00
	77,713.00	77,713.00	128,396.00

3 Expenditure on Raising Funds

	Total funds 2023	Total funds 2022
Analysis	£	£
Advertising, marketing, direct mail and publicity	-	138.00
Support Costs	29,206.00	32,099.00
	29,206.00	32,237.00

4 Expenditure on Charitable Activities

Analysis	Total funds 2023 £	Total funds 2022 £
Bank charges	60.00	-
Legal/professional fees	-	300.00
Charity management & administartio	19,460.00	37,427.00
Donations	530.00	-
Printing and stationery	400.00	460.00
Support Costs	29,506.00	32,099.00
	49,956.00	70,286.00

5 Support Costs

Analysis	Total funds 2023 £	Total funds 2022 £
Wages and salaries	58,412.00	64,198.00
Governance Costs		
Accountants fees	300.00	-
	58,712.00	**64,198.00**

6 Other Expenditure

Analysis	Unrestricted funds £	Total funds 2023 £	Total funds 2022 £
Depreciations	15,733.00	15,733.00	15,810.00
	15,733.00	15,733.00	15,810.00

7 Tangible Fixed Assets

7.1 Cost or valuation

	Freehold Land & Buildings	Fixtures & Fittings	Computer Equipment
	£	£	£
At 01 January 2023	930,019.00	7,639.00	8,423.00
Additions	-	-	-
Disposals	-	-	-
Revaluations	-	-	-
Transfers	-	-	-
At 31 December 2023	930,019.00	7,639.00	8,423.00

7.2 Amortisation and impairments

	Freehold Land & Buildings	Fixtures & Fittings	Computer Equipment
	£	£	£
At 01 January 2023	176,204.00	6,707.00	6,069.00
Additions	15,076.00	186.00	470.00
Disposals	-	-	-
Revaluations	-	-	-
Transfers	-	-	-
At 31 December 2023	191,280.00	6,893.00	6,539.00

7.3 Net book value

	Freehold Land & Buildings	Fixtures & Fittings	Computer Equipment
	£	£	£
At 01 January 2023	753,815.00	932.00	2,354.00
At 31 December 2023	738,739.00	746.00	1,884.00

8 Cash at bank and in hand

	Total funds 2023	Total funds 2022
	£	£
Cash at bank and on hand	44,410.00	74,792.00
	44,410.00	74,792.00

9 Creditors: Amounts falling due within one year

	Total funds 2023	Total funds 2022
	£	£
Trade creditors	-	29,470.00
Taxation and social security	538.00	-
	538.00	29,470.00

10 Creditors: Amounts falling due after one year

	Total funds 2023	Total funds 2022
	£	£
Other creditors	24,897.00	24,897.00
	24,897.00	24,897.00

11 Charity funds

11.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	10,063.00	77,713.00	(94,895.00)	-	-	(7,119.00)
Total	10,063.00	77,713.00	(94,895.00)	-	-	(7,119.00)

11.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	-	128,396.00	(118,333.00)	-	-	10,063.00
Total	-	128,396.00	(118,333.00)	-	-	10,063.00

11.3 Transfers between funds

This Year

	Amount
	£
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

Last Year

	Amount
	£
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

Independent Examiner's Report to the Trustees of The Muslim Association of Leeds

Year ended December 2023

I report to the trustees on my examination of the financial statements of Fountains Of Knowledge ('the

charity') for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the

Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form

and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008

other than any requirement that the accounts give a 'true and fair' view which is not a matter

considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to

which attention should be drawn in this report in order to enable a proper understanding of the

accounts to be reached.

Haroon Latif FCCA

Independent Examiner

21 Hyde Park Road

Leeds

LS6 1PY

Accounts

THE MUSLIM ASSOCIATION OF LEEDS (11)

Charity Number: 508738

Financial Statements

for the period ended

31 December 2022

Prepared by:

HLA & MARLEY ACCOUNTANTS

CHARTERED CERTIFIED ACCOUNTS

21 HYDE PARK ROAD

LEEDS, LS6 1PY

Tel: 01132-47 0505

Email:info@hlaaccountants.co.uk

THE MUSLIM ASSOCIATION OF LEEDS (11)

Charity Number: 508738

<u>Report and Accounts</u>

Contents

THE MUSLIM ASSOCIATION OF LEEDS (11)

Legal and Administrative Information

Chatity's Registration Number:	508738
Charity's Registered Office:	4 Woodview Road Leeds LS11 6LE
Chairman:	Mr Mohammad Arif Butt
Treasurer:	Mr Shafaqat Alam
Trustees:	Mr Mohammad Arif Butt Mr Zafran Mohammed Razaq Mr Mohammed Asif Butt Mr Mohammed Rafi Butt
Accountants:	HLA & Marley Accountants . Chartered Certified Accountants 21 Hyde Park Road Leeds LS6 1PY
Bankers:	HSBC Queen Street, Morley Leeds LS27 8DX

THE MUSLIM ASSOCIATION OF LEEDS (11)

TRUSTEES RESPONSIBILITY

Respective responsibilities of the trustees in relation to the financial statements of THE MUSLIM ASSOCIATION OF LEEDS (11) for the period ended 31 December 2022.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements of each financial year which give a true and fair view of the state of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing these financial statements the trustees are required to:
- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are responsible and prudent.
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in the business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charity Act 1993. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention of and detection of fraud and other irregularities.

Approved by the trustees on 23 Feb 2024 and signed on their behalf by:

Signature:

Mr Mohammad Arif Butt

THE MUSLIM ASSOCIATION OF LEEDS (11)

Trustees Annual Report for the year ended 31 December 2022

History, objectives and activities of the Trust

The Muslim Association was established about 42 years ago to provide a place of worship for the Muslim community of Beeston. The building was purchased entirely from the donations given by the Muslim community. Both the initial donations and additional amounts donated since have been under terms, which allow the trustees either to retain the amounts as capital or to spend them. The Trust deed gives the trustees the power to apply the funds in such a manner as they think fit to or for the benefit of any charitable object or purpose. The trustees currently have a policy of supporting following types of activity:

1 Maintaining the Mosque
2 Promoting Islam amongst Muslims
3 Providing supplementary classes for children
4 Community Cohesion Cafe for the ladies; and
5 Providing religious education to Muslim Children

Management and governance arrangements

The trust deed provides for a minimum of three and a maximum of eight trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees. The chair of trustees is responsible for the induction of any new trustee, which involves awareness of the trustee's responsibilities, the governing document, administrative procedures, the history, and philosophical approach of the charity. The existing trustees have held office for over 5 years.

Procedures and policy

The trustees normally meet once a month to consider, review and discuss any concerning or pressing matters involving the running of the Mosque. The trustees will also annually check and sign off the Child Protection and Equal Opportunities Policy. The trustees will also utilise this time to review any feedback that has been received over the course of the previous month. The trustees have various policies in place which are communicated to all concerned.

Achievements and performance of the Trust

The trustees always seek feedback on the actual use of the donations and the achievements made, including those given by individuals. During the year, the Trust has been able to continue its support for the Muslim community through various methods and resources, the continued support of the education of the Muslim Children and creating the awareness amongst Muslims in general of how they integrate within the British values. The trust have throughout the previous year created classes with the imam giving lectures on core beliefs of the Islamic way of life from the Quran. The trustees have also begun classes for the elderly to develop and practice their faith by encouraging them to engage with the imam and to learn and understand Arabic.

We have also recently appointed an external organisation to better and improve the extracurricular classes in Islamic Studies held every evening for boys and girls. We have seen a significant improvement in discipline, behaviour and punctuality since the appointment of external organisation.

Plans

The trustees have decided to develop the previous site and turn it into a rental facility which will help fund the running of the mosque. This year the mosque plan to maximise the new mosque by agreeing to open a nursery for the children between the age of 0 - 5 years old and are in advance negotiations with various independent partners.

The trustees will also issue tenders for the refurbishment of the facility. The tender will include of painting and decorating, retiling wudu facilities, replacing seating in wudu areas all due to general wear and tear.

We are hoping to begin the process of youth committee appointments by the end of the year. The objectives are to involve youngsters in the organisation.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the charity, and its financial activities for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. 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.

Independent Examiner

The trustees intend to ask the existing accountants to undertake the independent examination of the Trust in the following year.

Approved by the trustees on 23 Feb 2024 and signed on their behalf by:

Signature:

Mr Mohammad Arif Butt

THE MUSLIM ASSOCIATION OF LEEDS (11)

Independent examiner's report

We report on the accounts for the period ended 31 December 2022 set out on page 6 to 13.

Respective responsibilities of the trustees and independent examiner

The charity's trustees are responsible for the preparation of accounts. The charity's trustees consider that an audit is not required for this period under section 43(2) of the Charities Act 1993 and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 43(3) (a) of the 1993 Act)
- to follow the procedures laid down in the General Direction given by the Charities Commission (under section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charities 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 disclosures 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 we do not express an audit opinion in the view given by the accounts.

Independent Examiner's Statement

In connection with our examination, no matter has come to our attention:
which give us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 41 of the 1993 Act: and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have not been met.

HLA & Marley Accountants.
Certified Accountants,
21 Hyde Park Road , Leeds , LS6 1PY

09 Feb 2023.

THE MUSLIM ASSOCIATION OF LEEDS (11)
Statement of Financial Activities
<u>For the period ended 31 December 2022.</u>

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Incoming resources					
Incoming resources from generated funds:					
Voluntary income:					
Donations	2	80,811	-	80,811	8,094
Activities for generating funds:					
Fund raising events		-	-	-	-
Incoming resources from charitable activities:					-
Other income	3	47,585	-	47,585	41,434
Total incoming resources		128,396	-	128,396	49,528
Resources expended					
Costs of generating funds					
Charitable activities	4	101,083	-	101,083	36,290
Governance costs	5	17,250	-	17,250	32,929
Total resources expended		118,833	-	118,833	69,219
Net incoming/(outgoing) resources before transfers		10,063	-	10,063	(19,691)
Transfers between funds		-	-	-	-
Net incoming resources before other recognised gains and losses		10,063	-	10,063	(19,691)
Gains/(losses) on investment assets		-	-	-	-
Net movement in funds		10,063	-	10,063	(19,691)
Total funds at 31 December 2020		767,463	-	767,463	787,154
Total funds at 31 December 2022		**777,526**	**-**	**777,526**	**767,463**

THE MUSLIM ASSOCIATION OF LEEDS (11)
Summary of Income & Expenditure Account
For the period ended 31 December 2022.

	Continuing Operations	Discontinued Operations	Funds 2022	Funds 2021
	£	£	£	£
Income				
Income from grants, donations and trading	128,396		128,396	49,528
Investment Income	-		-	-
Surplus/(deficit) on the disposal of tangible fixed assets	-		-	-
Net realised gains/(losses) on the disposal of investments	-		-	-
Transfer from endowment fund	-		-	-
Total Income	128,396	-	128,396	49,528
Total Expenditure	118,333		118,333	69,216
Surplus/(deficit) for the year	10,063	-	10,063	(19,691)

THE MUSLIM ASSOCIATION OF LEEDS (11)
Balance Sheet
As At 31 December 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	6		757,101		756,166
Current assets					
Cash at bank (current a/c)		74,381		49,859	
Cash in hand		411		536	
		74,792		50,395	
Current liabilities					
Creditors : amount falling due within one year	7	24,897		9,628	
Net current assets			74,792		40,767
Total assets less current liabilities			806,996		796,933
Long Term liabilities					
Creditors : amount falling due after more than one year	8		(29,470)		(29,470)
Net Assets			777,526		767,463
Funds					
Unrestricted	9		777,526		767,463
Total funds			777,526		767,463

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December 2022.

1. Accounting Policies

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

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Statement of Recommended Practice : Accounting and Reporting by the Charities issued in March 2005.

(b) Fund accounting

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

· Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

· Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) 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.

(d) Resources expanded

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

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

· Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs linked to the strategic management of the charity.

· All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage.

(e) Fixed Assets and Depreciation

Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions are not capitalised. Depreciation is provided at reducing balance method calculated to write off the cost of assets over its useful life at the following rates:

Land & Buildings	2%
Office Equipment	18%
Fixtures & Fittings	18%

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December2022

2 Grants & Donations	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Public Donations	80,811		80,811	8,094
	80,811	-	80,811	8,094

3 Other Income				
Rent (27-29 Stratford St)	11,935		11,935	12,525
Children Fee	35,650		35,650	27,095
HMRC Jtrs	-		-	1,814
	128,396	-	128,396	41,434

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December 2022

4 Direct Charitable Expenditure	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Salaries & Pension costs	64,198		64,198	36,045
Support Costs:				
Volunteers Training & Expenses	-		-	245
	64,198	**-**	**64,198**	**36,045**
Management and Administration				
Premises Costs				
Rent, Rates & Water Charges	3,015		3,015	4,800
Light & Heat	8,396		8,396	8,968
Insurance	1,877		1,877	1,830
Repairs & Renewals (general)	23,597		23,597	576
Repairs & Renewals (building)	-		-	-
	16,174	**-**	**16,174**	**16,174**
Office Costs				
Telephone, Fax, Mb, Internet	542		542	374
Advertising, Printing, Marketing, Promotion	138		138	-
Books, Stationery & Printing	460		460	55
Cleaning & Consumables	0		0	0
Professional Fees	300		300	300
Membership/Subcription/Licences	-		-	-
	729	**-**	**1,301**	**729**
Depreciation				
Land & Building	15,057		15,057	15,188
Office Equipment	588		588	644
Fixtures & Fittings	165		165	194
	15,810	**-**	**15,810**	**16,026**
5 Total Operating Cost	**102,523**	**-**	**102,523**	**53,193**
Total Resources Expanded	**118,333**	**-**	**118,333**	**69,216**

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December 2022

6 Schedule of tangible fixed assets

	Land & Buildings	Office Equipment	Fixtures & Fittings	Total
	£	£	£	£
As At 31 December 2021	913,274	8,423	7,639	929,336
Additions	-	-	-	-
As At 31 December 2022	913,274	8,423	7,639	929,336
Depreciation				
As At 31 December 2021	161,147	5,481	6,542	173,170
Charge for the period	15,057	588	165	15,810
As At 31 December 2022	176,204	6,069	6,707	188,980
Net book value				
As At 31 December 2021	768,034	3,586	1,291	772,911
As At 31 December 2022	752,977	2,998	1,196	757,101

7 Creditors:	2022	2021
Amount falling due within one year	£	£
PAYE	-	--
	-	--

8 Creditors:	2022	2021
Amount falling due after more than one year	£	£
Karz-a-Hasna (Interest free loan)	29,470	29,470
	29,470	29,470

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December 2022

9 Unrestricted Funds	£
Balance as at 31 December 2022	767,463
Incoming resources	128,396
	836,682
Outgoing resources	(118,333)
Balance as at 31 December 2022	777,526

THE MUSLIM ASSOCIATION OF LEEDS (11)

Charity Number: 508738

Financial Statements

for the period ended

31 December 2022

Prepared by:

HLA & MARLEY ACCOUNTANTS
CHARTERED CERTIFIED ACCOUNTS
21 HYDE PARK ROAD
LEEDS, LS6 1PY
Tel: 01132-47 0505
Email:info@hlaaccountants.co.uk

THE MUSLIM ASSOCIATION OF LEEDS (11)

Charity Number: 508738

<u>Report and Accounts</u>

Contents

THE MUSLIM ASSOCIATION OF LEEDS (11)

Legal and Administrative Information

Chatity's Registration Number:	508738
Charity's Registered Office:	4 Woodview Road Leeds LS11 6LE
Chairman:	Mr Mohammad Arif Butt
Treasurer:	Mr Shafaqat Alam
Trustees:	Mr Mohammad Arif Butt Mr Zafran Mohammed Razaq Mr Mohammed Asif Butt Mr Mohammed Rafi Butt
Accountants:	HLA & Marley Accountants . Chartered Certified Accountants 21 Hyde Park Road Leeds LS6 1PY
Bankers:	HSBC Queen Street, Morley Leeds LS27 8DX

THE MUSLIM ASSOCIATION OF LEEDS (11)

TRUSTEES RESPONSIBILITY

Respective responsibilities of the trustees in relation to the financial statements of THE MUSLIM ASSOCIATION OF LEEDS (11) for the period ended 31 December 2022.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements of each financial year which give a true and fair view of the state of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are responsible and prudent.
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in the business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charity Act 1993. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention of and detection of fraud and other irregularities.

Approved by the trustees on 23 Feb 2024 and signed on their behalf by:

Signature:

Mr Mohammad Arif Butt

THE MUSLIM ASSOCIATION OF LEEDS (11)

Trustees Annual Report for the year ended 31 December 2022

History, objectives and activities of the Trust

The Muslim Association was established about 42 years ago to provide a place of worship for the Muslim community of Beeston. The building was purchased entirely from the donations given by the Muslim community. Both the initial donations and additional amounts donated since have been under terms, which allow the trustees either to retain the amounts as capital or to spend them. The Trust deed gives the trustees the power to apply the funds in such a manner as they think fit to or for the benefit of any charitable object or purpose. The trustees currently have a policy of supporting following types of activity:

1 Maintaining the Mosque
2 Promoting Islam amongst Muslims
3 Providing supplementary classes for children
4 Community Cohesion Cafe for the ladies; and
5 Providing religious education to Muslim Children

Management and governance arrangements

The trust deed provides for a minimum of three and a maximum of eight trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees. The chair of trustees is responsible for the induction of any new trustee, which involves awareness of the trustee's responsibilities, the governing document, administrative procedures, the history, and philosophical approach of the charity. The existing trustees have held office for over 5 years.

Procedures and policy

The trustees normally meet once a month to consider, review and discuss any concerning or pressing matters involving the running of the Mosque. The trustees will also annually check and sign off the Child Protection and Equal Opportunities Policy. The trustees will also utilise this time to review any feedback that has been received over the course of the previous month. The trustees have various policies in place which are communicated to all concerned.

Achievements and performance of the Trust

The trustees always seek feedback on the actual use of the donations and the achievements made, including those given by individuals. During the year, the Trust has been able to continue its support for the Muslim community through various methods and resources, the continued support of the education of the Muslim Children and creating the awareness amongst Muslims in general of how they integrate within the British values. The trust have throughout the previous year created classes with the imam giving lectures on core beliefs of the Islamic way of life from the Quran. The trustees have also begun classes for the elderly to develop and practice their faith by encouraging them to engage with the imam and to learn and understand Arabic.

We have also recently appointed an external organisation to better and improve the extracurricular classes in Islamic Studies held every evening for boys and girls. We have seen a significant improvement in discipline, behaviour and punctuality since the appointment of external organisation.

Plans

The trustees have decided to develop the previous site and turn it into a rental facility which will help fund the running of the mosque. This year the mosque plan to maximise the new mosque by agreeing to open a nursery for the children between the age of 0 - 5 years old and are in advance negotiations with various independent partners.

The trustees will also issue tenders for the refurbishment of the facility. The tender will include of painting and decorating, retiling wudu facilities, replacing seating in wudu areas all due to general wear and tear.

We are hoping to begin the process of youth committee appointments by the end of the year. The objectives are to involve youngsters in the organisation.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the charity, and its financial activities for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. 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.

Independent Examiner

The trustees intend to ask the existing accountants to undertake the independent examination of the Trust in the following year.

Approved by the trustees on 23 Feb 2024 and signed on their behalf by:

Signature:

Mr Mohammad Arif Butt

THE MUSLIM ASSOCIATION OF LEEDS (11)

Independent examiner's report

We report on the accounts for the period ended 31 December 2022 set out on page 6 to 13.

Respective responsibilities of the trustees and independent examiner

The charity's trustees are responsible for the preparation of accounts. The charity's trustees consider that an audit is not required for this period under section 43(2) of the Charities Act 1993 and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 43(3) (a) of the 1993 Act)
- to follow the procedures laid down in the General Direction given by the Charities Commission (under section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charities 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 disclosures 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 we do not express an audit opinion in the view given by the accounts.

Independent Examiner's Statement

In connection with our examination, no matter has come to our attention:
which give us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 41 of the 1993 Act: and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have not been met.

HLA & Marley Accountants.
Certified Accountants,
21 Hyde Park Road , Leeds , LS6 1PY

09 Feb 2023.

THE MUSLIM ASSOCIATION OF LEEDS (11)
Statement of Financial Activities
<u>For the period ended 31 December 2022.</u>

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Incoming resources					
Incoming resources from generated funds:					
Voluntary income:					
Donations	2	80,811	-	80,811	8,094
Activities for generating funds:					
Fund raising events		-	-	-	-
Incoming resources from charitable activities:					-
Other income	3	47,585	-	47,585	41,434
Total incoming resources		128,396	-	128,396	49,528
Resources expended					
Costs of generating funds					
Charitable activities	4	101,083	-	101,083	36,290
Governance costs	5	17,250	-	17,250	32,929
Total resources expended		118,833	-	118,833	69,219
Net incoming/(outgoing) resources before transfers		10,063	-	10,063	(19,691)
Transfers between funds		-	-	-	-
Net incoming resources before other recognised gains and losses		10,063	-	10,063	(19,691)
Gains/(losses) on investment assets		-	-	-	-
Net movement in funds		10,063	-	10,063	(19,691)
Total funds at 31 December 2020		767,463	-	767,463	787,154
Total funds at 31 December 2022		**777,526**	**-**	**777,526**	**767,463**

THE MUSLIM ASSOCIATION OF LEEDS (11)
Summary of Income & Expenditure Account
For the period ended 31 December 2022.

	Continuing Operations	Discontinued Operations	Funds 2022	Funds 2021
	£	£	£	£
Income				
Income from grants, donations and trading	128,396		128,396	49,528
Investment Income	-		-	-
Surplus/(deficit) on the disposal of tangible fixed assets	-		-	-
Net realised gains/(losses) on the disposal of investments	-		-	-
Transfer from endowment fund	-		-	-
Total Income	128,396	-	128,396	49,528
Total Expenditure	118,333		118,333	69,216
Surplus/(deficit) for the year	10,063	-	10,063	(19,691)

THE MUSLIM ASSOCIATION OF LEEDS (11)
Balance Sheet
As At 31 December 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	6		757,101		756,166
Current assets					
Cash at bank (current a/c)		74,381		49,859	
Cash in hand		411		536	
		74,792		50,395	
Current liabilities					
Creditors : amount falling due within one year	7	24,897		9,628	
Net current assets			74,792		40,767
Total assets less current liabilities			806,996		796,933
Long Term liabilities					
Creditors : amount falling due after more than one year	8		(29,470)		(29,470)
Net Assets			777,526		767,463
Funds					
Unrestricted	9		777,526		767,463
Total funds			777,526		767,463

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December 2022.

1. Accounting Policies

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

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Statement of Recommended Practice : Accounting and Reporting by the Charities issued in March 2005.

(b) Fund accounting

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

· Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

· Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) 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.

(d) Resources expanded

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

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

· Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs linked to the strategic management of the charity.

· All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage.

(e) Fixed Assets and Depreciation

Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions are not capitalised. Depreciation is provided at reducing balance method calculated to write off the cost of assets over its useful life at the following rates:

Land & Buildings	2%
Office Equipment	18%
Fixtures & Fittings	18%

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December2022

2 Grants & Donations	**Unrestricted Funds**	**Restricted Funds**	**Total Funds 2022**	**Total Funds 2021**
	£	£	£	£
Public Donations	80,811		80,811	8,094
	80,811	-	80,811	8,094

3 Other Income				
Rent (27-29 Stratford St)	11,935		11,935	12,525
Children Fee	35,650		35,650	27,095
HMRC Jtrs	-		-	1,814
	128,396	-	128,396	41,434

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December 2022

4 Direct Charitable Expenditure	**Unrestricted Funds**	**Restricted Funds**	**Total Funds 2022**	**Total Funds 2021**
	£	£	£	£
Salaries & Pension costs	64,198		64,198	36,045
Support Costs:				
Volunteers Training & Expenses	-		-	245
	64,198	**-**	**64,198**	**36,045**
Management and Administration				
Premises Costs				
Rent, Rates & Water Charges	3,015		3,015	4,800
Light & Heat	8,396		8,396	8,968
Insurance	1,877		1,877	1,830
Repairs & Renewals (general)	23,597		23,597	576
Repairs & Renewals (building)	-		-	-
	16,174	**-**	**16,174**	**16,174**
Office Costs				
Telephone, Fax, Mb, Internet	542		542	374
Advertising, Printing, Marketing, Promotion	138		138	-
Books, Stationery & Printing	460		460	55
Cleaning & Consumables	0		0	0
Professional Fees	300		300	300
Membership/Subcription/Licences	-		-	-
	729	**-**	**1,301**	**729**
Depreciation				
Land & Building	15,057		15,057	15,188
Office Equipment	588		588	644
Fixtures & Fittings	165		165	194
	15,810	**-**	**15,810**	**16,026**
5 Total Operating Cost	**102,523**	**-**	**102,523**	**53,193**
Total Resources Expanded	**118,333**	**-**	**118,333**	**69,216**

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December 2022

6 Schedule of tangible fixed assets

	Land & Buildings	Office Equipment	Fixtures & Fittings	Total
	£	£	£	£
As At 31 December 2021	913,274	8,423	7,639	929,336
Additions	-	-	-	-
As At 31 December 2022	913,274	8,423	7,639	929,336
Depreciation				
As At 31 December 2021	161,147	5,481	6,542	173,170
Charge for the period	15,057	588	165	15,810
As At 31 December 2022	176,204	6,069	6,707	188,980
Net book value				
As At 31 December 2021	768,034	3,586	1,291	772,911
As At 31 December 2022	752,977	2,998	1,196	757,101

7 **Creditors:**	**2022**	**2021**
Amount falling due within one year	£	£
PAYE	-	--
	-	--

8 **Creditors:**	**2022**	**2021**
Amount falling due after more than one year	£	£
Karz-a-Hasna (Interest free loan)	29,470	29,470
	29,470	29,470

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December 2022

9 Unrestricted Funds	£
Balance as at 31 December 2022	767,463
Incoming resources	128,396
	836,682
Outgoing resources	(118,333)
Balance as at 31 December 2022	777,526

THE MUSLIM ASSOCIATION OF LEEDS (11)

Charity Number: 508738

Financial Statements

for the period ended

31 December 2022

Prepared by:

HLA & MARLEY ACCOUNTANTS

CHARTERED CERTIFIED ACCOUNTS

21 HYDE PARK ROAD

LEEDS, LS6 1PY

Tel: 01132-47 0505

Email:info@hlaaccountants.co.uk

THE MUSLIM ASSOCIATION OF LEEDS (11)

Charity Number: 508738

Report and Accounts

Contents

THE MUSLIM ASSOCIATION OF LEEDS (11)

Legal and Administrative Information

Chatity's Registration Number:	508738
Charity's Registered Office:	4 Woodview Road Leeds LS11 6LE
Chairman:	Mr Mohammad Arif Butt
Treasurer:	Mr Shafaqat Alam
Trustees:	Mr Mohammad Arif Butt Mr Zafran Mohammed Razaq Mr Mohammed Asif Butt Mr Mohammed Rafi Butt
Accountants:	HLA & Marley Accountants . Chartered Certified Accountants 21 Hyde Park Road Leeds LS6 1PY
Bankers:	HSBC Queen Street, Morley Leeds LS27 8DX

THE MUSLIM ASSOCIATION OF LEEDS (11)

TRUSTEES RESPONSIBILITY

Respective responsibilities of the trustees in relation to the financial statements of THE MUSLIM ASSOCIATION OF LEEDS (11) for the period ended 31 December 2022.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements of each financial year which give a true and fair view of the state of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are responsible and prudent.
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in the business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charity Act 1993. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention of and detection of fraud and other irregularities.

Approved by the trustees on 23 Feb 2024 and signed on their behalf by:

Signature:

Mr Mohammad Arif Butt

THE MUSLIM ASSOCIATION OF LEEDS (11)

Trustees Annual Report for the year ended 31 December 2022

History, objectives and activities of the Trust

The Muslim Association was established about 42 years ago to provide a place of worship for the Muslim community of Beeston. The building was purchased entirely from the donations given by the Muslim community. Both the initial donations and additional amounts donated since have been under terms, which allow the trustees either to retain the amounts as capital or to spend them. The Trust deed gives the trustees the power to apply the funds in such a manner as they think fit to or for the benefit of any charitable object or purpose. The trustees currently have a policy of supporting following types of activity:

1 Maintaining the Mosque
2 Promoting Islam amongst Muslims
3 Providing supplementary classes for children
4 Community Cohesion Cafe for the ladies; and
5 Providing religious education to Muslim Children

Management and governance arrangements

The trust deed provides for a minimum of three and a maximum of eight trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees. The chair of trustees is responsible for the induction of any new trustee, which involves awareness of the trustee's responsibilities, the governing document, administrative procedures, the history, and philosophical approach of the charity. The existing trustees have held office for over 5 years.

Procedures and policy

The trustees normally meet once a month to consider, review and discuss any concerning or pressing matters involving the running of the Mosque. The trustees will also annually check and sign off the Child Protection and Equal Opportunities Policy. The trustees will also utilise this time to review any feedback that has been received over the course of the previous month. The trustees have various policies in place which are communicated to all concerned.

Achievements and performance of the Trust

The trustees always seek feedback on the actual use of the donations and the achievements made, including those given by individuals. During the year, the Trust has been able to continue its support for the Muslim community through various methods and resources, the continued support of the education of the Muslim Children and creating the awareness amongst Muslims in general of how they integrate within the British values. The trust have throughout the previous year created classes with the imam giving lectures on core beliefs of the Islamic way of life from the Quran. The trustees have also begun classes for the elderly to develop and practice their faith by encouraging them to engage with the imam and to learn and understand Arabic.

We have also recently appointed an external organisation to better and improve the extracurricular classes in Islamic Studies held every evening for boys and girls. We have seen a significant improvement in discipline, behaviour and punctuality since the appointment of external organisation.

Plans

The trustees have decided to develop the previous site and turn it into a rental facility which will help fund the running of the mosque. This year the mosque plan to maximise the new mosque by agreeing to open a nursery for the children between the age of 0 - 5 years old and are in advance negotiations with various independent partners.

The trustees will also issue tenders for the refurbishment of the facility. The tender will include of painting and decorating, retiling wudu facilities, replacing seating in wudu areas all due to general wear and tear.

We are hoping to begin the process of youth committee appointments by the end of the year. The objectives are to involve youngsters in the organisation.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the charity, and its financial activities for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. 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.

Independent Examiner

The trustees intend to ask the existing accountants to undertake the independent examination of the Trust in the following year.

Approved by the trustees on 23 Feb 2024 and signed on their behalf by:

Signature:

Mr Mohammad Arif Butt

THE MUSLIM ASSOCIATION OF LEEDS (11)

Independent examiner's report

We report on the accounts for the period ended 31 December 2022 set out on page 6 to 13.

Respective responsibilities of the trustees and independent examiner

The charity's trustees are responsible for the preparation of accounts. The charity's trustees consider that an audit is not required for this period under section 43(2) of the Charities Act 1993 and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 43(3) (a) of the 1993 Act)
- to follow the procedures laid down in the General Direction given by the Charities Commission (under section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charities 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 disclosures 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 we do not express an audit opinion in the view given by the accounts.

Independent Examiner's Statement

In connection with our examination, no matter has come to our attention:
which give us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 41 of the 1993 Act: and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have not been met.

HLA & Marley Accountants.
Certified Accountants,
21 Hyde Park Road , Leeds , LS6 1PY

09 Feb 2023.

THE MUSLIM ASSOCIATION OF LEEDS (11)
Statement of Financial Activities
For the period ended 31 December 2022.

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Incoming resources					
Incoming resources from generated funds:					
Voluntary income:					
Donations	2	80,811	-	80,811	8,094
Activities for generating funds:					
Fund raising events		-	-	-	-
Incoming resources from charitable activities:					-
Other income	3	47,585	-	47,585	41,434
Total incoming resources		128,396	-	128,396	49,528
Resources expended					
Costs of generating funds					
Charitable activities	4	101,083	-	101,083	36,290
Governance costs	5	17,250	-	17,250	32,929
Total resources expended		118,833	-	118,833	69,219
Net incoming/(outgoing) resources before transfers		10,063	-	10,063	(19,691)
Transfers between funds		-	-	-	-
Net incoming resources before other recognised gains and losses		10,063	-	10,063	(19,691)
Gains/(losses) on investment assets		-	-	-	-
Net movement in funds		10,063	-	10,063	(19,691)
Total funds at 31 December 2020		767,463	-	767,463	787,154
Total funds at 31 December 2022		**777,526**	**-**	**777,526**	**767,463**

THE MUSLIM ASSOCIATION OF LEEDS (11)
Summary of Income & Expenditure Account
For the period ended 31 December 2022.

	Continuing Operations	Discontinued Operations	Funds 2022	Funds 2021
	£	£	£	£
Income				
Income from grants, donations and trading	128,396		128,396	49,528
Investment Income	-		-	-
Surplus/(deficit) on the disposal of tangible fixed assets	-		-	-
Net realised gains/(losses) on the disposal of investments	-		-	-
Transfer from endowment fund	-		-	-
Total Income	128,396	-	128,396	49,528
Total Expenditure	118,333		118,333	69,216
Surplus/(deficit) for the year	10,063	-	10,063	(19,691)

THE MUSLIM ASSOCIATION OF LEEDS (11)
Balance Sheet
<u>As At 31 December 2022</u>

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	6		757,101		756,166
Current assets					
Cash at bank (current a/c)		74,381		49,859	
Cash in hand		411		536	
		74,792		50,395	
Current liabilities					
Creditors : amount falling due within one year	7	24,897		9,628	
Net current assets			74,792		40,767
Total assets less current liabilities			806,996		796,933
Long Term liabilities					
Creditors : amount falling due after more than one year	8		(29,470)		(29,470)
Net Assets			777,526		767,463
Funds					
Unrestricted	9		777,526		767,463
Total funds			777,526		767,463

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December 2022.

1. Accounting Policies

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

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Statement of Recommended Practice : Accounting and Reporting by the Charities issued in March 2005.

(b) Fund accounting

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

· Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

· Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) 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.

(d) Resources expanded

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

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

· Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs linked to the strategic management of the charity.

· All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage.

(e) Fixed Assets and Depreciation

Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions are not capitalised. Depreciation is provided at reducing balance method calculated to write off the cost of assets over its useful life at the following rates:

Land & Buildings	2%
Office Equipment	18%
Fixtures & Fittings	18%

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December2022

2 Grants & Donations	**Unrestricted Funds**	**Restricted Funds**	**Total Funds 2022**	**Total Funds 2021**
	£	£	£	£
Public Donations	80,811		80,811	8,094
	80,811	-	80,811	8,094

3 Other Income				
Rent (27-29 Stratford St)	11,935		11,935	12,525
Children Fee	35,650		35,650	27,095
HMRC Jtrs	-		-	1,814
	128,396	-	128,396	41,434

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December 2022

4 Direct Charitable Expenditure	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Salaries & Pension costs	64,198		64,198	36,045
Support Costs:				
Volunteers Training & Expenses	-		-	245
	64,198	**-**	**64,198**	**36,045**
Management and Administration				
Premises Costs				
Rent, Rates & Water Charges	3,015		3,015	4,800
Light & Heat	8,396		8,396	8,968
Insurance	1,877		1,877	1,830
Repairs & Renewals (general)	23,597		23,597	576
Repairs & Renewals (building)	-		-	-
	16,174	**-**	**16,174**	**16,174**
Office Costs				
Telephone, Fax, Mb, Internet	542		542	374
Advertising, Printing, Marketing, Promotion	138		138	-
Books, Stationery & Printing	460		460	55
Cleaning & Consumables	0		0	0
Professional Fees	300		300	300
Membership/Subcription/Licences	-		-	-
	729	**-**	**1,301**	**729**
Depreciation				
Land & Building	15,057		15,057	15,188
Office Equipment	588		588	644
Fixtures & Fittings	165		165	194
	15,810	**-**	**15,810**	**16,026**
5 Total Operating Cost	**102,523**	**-**	**102,523**	**53,193**
Total Resources Expanded	**118,333**	**-**	**118,333**	**69,216**

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December 2022

6 Schedule of tangible fixed assets

	Land & Buildings	Office Equipment	Fixtures & Fittings	Total
	£	£	£	£
As At 31 December 2021	913,274	8,423	7,639	929,336
Additions	-	-	-	-
As At 31 December 2022	913,274	8,423	7,639	929,336
Depreciation				
As At 31 December 2021	161,147	5,481	6,542	173,170
Charge for the period	15,057	588	165	15,810
As At 31 December 2022	176,204	6,069	6,707	188,980
Net book value				
As At 31 December 2021	768,034	3,586	1,291	772,911
As At 31 December 2022	752,977	2,998	1,196	757,101

7 Creditors:

	2022	2021
Amount falling due within one year	£	£
PAYE	-	--
	-	--

8 Creditors:

	2022	2021
Amount falling due after more than one year	£	£
Karz-a-Hasna (Interest free loan)	29,470	29,470
	29,470	29,470

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December 2022

9	**Unrestricted Funds**	£
	Balance as at 31 December 2022	767,463
	Incoming resources	128,396
		836,682
	Outgoing resources	(118,333)
	Balance as at 31 December 2022	777,526

Accounts

THE MUSLIM ASSOCIATION OF LEEDS (11)

Charity Number: 508738

Financial Statements

for the period ended

31 December 2021

Prepared by:
HLA & MARLEY ACCOUNTANTS
CHARTERED CERTIFIED ACCOUNTS
21 HYDE PARK ROAD
LEEDS, LS6 1PY
Tel: 01132-47 0505
Email:info@hlaaccountants.co.uk

THE MUSLIM ASSOCIATION OF LEEDS (11)

Charity Number: 508738

<u>Report and Accounts</u>

Contents

THE MUSLIM ASSOCIATION OF LEEDS (11)

Legal and Administrative Information

Chatity's Registration Number:	508738
Charity's Registered Office:	4 Woodview Road Leeds LS11 6LE
Chairman:	Mr Mohammad Arif Butt
Treasurer:	Mr Shafaqat Alam
Trustees:	Mr Mohammad Arif Butt Mr Zafran Mohammed Razaq Mr Mohammed Asif Butt Mr Thierno Salman Diallo Mr Mohammed Rafi Butt
Accountants:	HLA & Marley Accountants . Chartered Certified Accountants 21 Hyde Park Road Leeds LS6 1PY
Bankers:	HSBC Queen Street, Morley Leeds LS27 8DX

THE MUSLIM ASSOCIATION OF LEEDS (11)

TRUSTEES RESPONSIBILITY

Respective responsibilities of the trustees in relation to the financial statements of THE MUSLIM ASSOCIATION OF LEEDS (11) for the period ended 31 December 2019.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements of each financial year which give a true and fair view of the state of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing these financial statements the trustees are required to:
- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are responsible and prudent.
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in the business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charity Act 1993. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention of and detection of fraud and other irregularities.

Approved by the trustees on 09 Feb 2023 and signed on their behalf by:

Signature:

Mr Mohammad Arif Butt

THE MUSLIM ASSOCIATION OF LEEDS (11)

Trustees Annual Report for the year ended 31 December 2022

History, objectives and activities of the Trust

The Muslim Association was established about 42 years ago to provide a place of worship for the Muslim community of Beeston. The building was purchased entirely from the donations given by the Muslim community. Both the initial donations and additional amounts donated since have been under terms, which allow the trustees either to retain the amounts as capital or to spend them. The Trust deed gives the trustees the power to apply the funds in such a manner as they think fit to or for the benefit of any charitable object or purpose. The trustees currently have a policy of supporting following types of activity:

1. Maintaining the Mosque
2. Promoting Islam amongst Muslims
3. Providing supplementary classes for children
4. Community Cohesion Cafe for the ladies; and
5. Providing religious education to Muslim Children

Management and governance arrangements

The trust deed provides for a minimum of three and a maximum of eight trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees. The chair of trustees is responsible for the induction of any new trustee, which involves awareness of the trustee's responsibilities, the governing document, administrative procedures, the history, and philosophical approach of the charity. The existing trustees have held office for over 5 years.

Procedures and policy

The trustees normally meet once a month to consider, review and discuss any concerning or pressing matters involving the running of the Mosque. The trustees will also annually check and sign off the Child Protection and Equal Opportunities Policy. The trustees will also utilise this time to review any feedback that has been received over the course of the previous month. The trustees have various policies in place which are communicated to all concerned.

Achievements and performance of the Trust

The trustees always seek feedback on the actual use of the donations and the achievements made, including those given by individuals. During the year, the Trust has been able to continue its support for the Muslim community through various methods and resources, the continued support of the education of the Muslim Children and creating the awareness amongst Muslims in general of how they integrate within the British values. The trust have throughout the previous year created classes with the imam giving lectures on core beliefs of the Islamic way of life from the Quran. The trustees have also begun classes for the elderly to develop and practice their faith by encouraging them to engage with the imam and to learn and understand Arabic.

We have also recently appointed an external organisation to better and improve the extracurricular classes in Islamic Studies held every evening for boys and girls. We have seen a significant improvement in discipline, behaviour and punctuality since the appointment of external organisation.

Plans

The trustees have decided to develop the previous site and turn it into a rental facility which will help fund the running of the mosque. This year the mosque plan to maximise the new mosque by agreeing to open a nursery for the children between the age of 0 - 5 years old and are in advance negotiations with various independent partners.

The trustees will also issue tenders for the refurbishment of the facility. The tender will include of painting and decorating, retiling wudu facilities, replacing seating in wudu areas all due to general wear and tear.

We are hoping to begin the process of youth committee appointments by the end of the year. The objectives are to involve youngsters in the organisation.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the charity, and its financial activities for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. 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.

Independent Examiner

The trustees intend to ask the existing accountants to undertake the independent examination of the Trust in the following year.

Approved by the trustees on 09 Feb 2023 and signed on their behalf by:

Signature:

Mr Mohammad Arif Butt

THE MUSLIM ASSOCIATION OF LEEDS (11)

Independent examiner's report

We report on the accounts for the period ended 31 December 2021 set out on page 6 to 13.

Respective responsibilities of the trustees and independent examiner

The charity's trustees are responsible for the preparation of accounts. The charity's trustees consider that an audit is not required for this period under section 43(2) of the Charities Act 1993 and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 43(3) (a) of the 1993 Act)
- to follow the procedures laid down in the General Direction given by the Charities Commission (under section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charities 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 disclosures 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 we do not express an audit opinion in the view given by the accounts.

Independent Examiner's Statement

In connection with our examination, no matter has come to our attention:
which give us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 41 of the 1993 Act: and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have not been met.

HLA & Marley Accountants.
Certified Accountants,
21 Hyde Park Road , Leeds , LS6 1PY

09 Feb 2023.

THE MUSLIM ASSOCIATION OF LEEDS (11)
Statement of Financial Activities
For the period ended 31 December 2021

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
Incoming resources					
Incoming resources from generated funds:					
Voluntary income:					
Donations	2	8,094	-	8,094	11,105
Activities for generating funds:					
Fund raising events		-	-	-	-
Incoming resources from charitable activities:					-
Other income	3	41,434	-	41,434	28,650
Total incoming resources		49,528	-	49,528	39,755
Resources expended					
Costs of generating funds					
Charitable activities	4	36,290	-	36,290	22,346
Governance costs	5	32,929	-	32,929	27,200
Total resources expended		69,219	-	69,219	49,546
Net incoming/(outgoing) resources before transfers		(19,691)	-	(19,691)	(9,791)
Transfers between funds		-	-	-	-
Net incoming resources before other recognised gains and losses		(19,691)	-	(19,691)	(9,791)
Gains/(losses) on investment assets		-	-	-	-
Net movement in funds		(19,691)	-	(19,691)	(9,791)
Total funds at 31 December 2020		787,154	-	787,154	796,945
Total funds at 31 December 2021		**767,463**	**-**	**767,463**	**787,154**

THE MUSLIM ASSOCIATION OF LEEDS (11)
Summary of Income & Expenditure Account
For the period ended 31 December 2021.

	Continuing Operations	Discontinued Operations	Funds 2021	Funds 2020
	£	£	£	£
Income				
Income from grants, donations and trading	49,528		49,528	39,755
Investment Income	-		-	-
Surplus/(deficit) on the disposal of tangible fixed assets	-		-	-
Net realised gains/(losses) on the disposal of investments	-		-	-
Transfer from endowment fund	-		-	-
Total Income	49,528	-	49,528	39,755
Total Expenditure	69,216		69,216	49,546
Surplus/(deficit) for the year	(19,691)	-	(19,691)	(9,791)

THE MUSLIM ASSOCIATION OF LEEDS (11)
Balance Sheet
As At 31 December 2021

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible fixed assets	6		756,166		772,911
Current assets					
Cash at bank (current a/c)		49,859		31,477	
Cash in hand		536		12,236	
		50,395		43,713	
Current liabilities					
Creditors : amount falling due within one year	7	9,628			
Net current assets			40,767		43,713
Total assets less current liabilities			796,933		816,624
Long Term liabilities					
Creditors : amount falling due after more than one year	8		(29,470)		(29,470)
Net Assets			767,463		787,154
Funds					
Unrestricted	9		767,463		787,154
Total funds			767,463		787,154

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December 2021.

1. Accounting Policies

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

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Statement of Recommended Practice : Accounting and Reporting by the Charities issued in March 2005.

(b) Fund accounting

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

· Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

· Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) 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.

(d) Resources expanded

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

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

· Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs linked to the strategic management of the charity.

· All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage.

(e) Fixed Assets and Depreciation

Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions are not capitalised. Depreciation is provided at reducing balance method calculated to write off the cost of assets over its useful life at the following rates:

Land & Buildings	2%
Office Equipment	18%
Fixtures & Fittings	18%

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December2020

2 Grants & Donations	**Unrestricted Funds**	**Restricted Funds**	**Total Funds 2021**	**Total Funds 2021**
	£	£	£	£
Public Donations	8,094		8,094	11,105
	8,094	-	8,094	11,105

3 Other Income				
Rent (27-29 Stratford St)	12,525		12,525	10,065
Children Fee	27,095		27,095	8,425
HMRC Jtrs	1,814		1,814	10,160
	41,434	-	41,434	28,650

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December 2021

4 Direct Charitable Expenditure	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Salaries & Pension costs	36,045		36,045	22,346
Support Costs:				
Volunteers Training & Expenses	245		245	-
	36,290	**-**	**36,290**	**22,346**
Management and Administration				
Premises Costs				
Rent, Rates & Water Charges	4,800		4,800	4,846
Light & Heat	8,968		8,968	1,153
Insurance	1,830		1,830	1,780
Repairs & Renewals (general)	576		576	1,375
Repairs & Renewals (building)	-		-	-
	16,174	**-**	**16,174**	**9,154**
Office Costs				
Telephone, Fax, Mb, Internet	374		276	276
Advertising, Printing, Marketing, Promotion	-		-	-
Books, Stationery & Printing	55		55	1,000
Cleaning & Consumables	0		0	0
Professional Fees	300		25	25
Membership/Subcription/Licences	-		-	-
	729	**-**	**1,301**	**1,301**
Depreciation				
Land & Building	15,188		15,188	15,674
Office Equipment	644		644	788
Fixtures & Fittings	194		194	283
	16,026	**-**	**16,026**	**16,745**
5 Total Operating Cost	**53,193**	**-**	**53,193**	**32,801**
Total Resources Expanded	**69,216**	**-**	**69,216**	**49,546**

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December 2021

6 <u>Schedule of tangible fixed assets</u>

	Land & Buildings	Office Equipment	Fixtures & Fittings	Total
	£	£	£	£
As At 31 December 2020	913,274	8,423	7,639	929,336
Additions	-	-	-	-
As At 31 December 2021	913,274	8,423	7,639	929,336
Depreciation				
As At 31 December 2020	145,240	4,837	6,348	156,425
Charge for the period	15,188	644	194	16,026
As At 31 December 2021	160,428	5,481	6,542	173,170
Net book value				
As At 31 December 2021	752,846	2,942	1,097	756,166
As At 31 December 2020	768,034	3,586	1,291	772,911

7 **Creditors:**	**2021**	**2021**
Amount falling due within one year	£	£
PAYE	-	--
	-	93

8 **Creditors:**	**2021**	**2020**
Amount falling due after more than one year	£	£
Karz-a-Hasna (Interest free loan)	29,470	29,470
	29,470	29,470

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December 2021

9	**Unrestricted Funds**	£
	Balance as at 31 December 2019	787,154
	Incoming resources	49,528
		836,682
	Outgoing resources	(69,216)
	Balance as at 31 December 2019	767,463

THE MUSLIM ASSOCIATION OF LEEDS (11)

Charity Number: 508738

Financial Statements

for the period ended

31 December 2021

Prepared by:

HLA & MARLEY ACCOUNTANTS

CHARTERED CERTIFIED ACCOUNTS

21 HYDE PARK ROAD

LEEDS, LS6 1PY

Tel: 01132-47 0505

Email:info@hlaaccountants.co.uk

THE MUSLIM ASSOCIATION OF LEEDS (11)

Charity Number: 508738

<u>Report and Accounts</u>

Contents

THE MUSLIM ASSOCIATION OF LEEDS (11)

Legal and Administrative Information

Chatity's Registration Number:	508738
Charity's Registered Office:	4 Woodview Road Leeds LS11 6LE
Chairman:	Mr Mohammad Arif Butt
Treasurer:	Mr Shafaqat Alam
Trustees:	Mr Mohammad Arif Butt Mr Zafran Mohammed Razaq Mr Mohammed Asif Butt Mr Thierno Salman Diallo Mr Mohammed Rafi Butt
Accountants:	HLA & Marley Accountants . Chartered Certified Accountants 21 Hyde Park Road Leeds LS6 1PY
Bankers:	HSBC Queen Street, Morley Leeds LS27 8DX

THE MUSLIM ASSOCIATION OF LEEDS (11)

TRUSTEES RESPONSIBILITY

Respective responsibilities of the trustees in relation to the financial statements of THE MUSLIM ASSOCIATION OF LEEDS (11) for the period ended 31 December 2019.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements of each financial year which give a true and fair view of the state of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are responsible and prudent.
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in the business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charity Act 1993. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention of and detection of fraud and other irregularities.

Approved by the trustees on 09 Feb 2023 and signed on their behalf by:

Signature:

Mr Mohammad Arif Butt

THE MUSLIM ASSOCIATION OF LEEDS (11)

Trustees Annual Report for the year ended 31 December 2022

History, objectives and activities of the Trust

The Muslim Association was established about 42 years ago to provide a place of worship for the Muslim community of Beeston. The building was purchased entirely from the donations given by the Muslim community. Both the initial donations and additional amounts donated since have been under terms, which allow the trustees either to retain the amounts as capital or to spend them. The Trust deed gives the trustees the power to apply the funds in such a manner as they think fit to or for the benefit of any charitable object or purpose. The trustees currently have a policy of supporting following types of activity:

1 Maintaining the Mosque
2 Promoting Islam amongst Muslims
3 Providing supplementary classes for children
4 Community Cohesion Cafe for the ladies; and
5 Providing religious education to Muslim Children

Management and governance arrangements

The trust deed provides for a minimum of three and a maximum of eight trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees. The chair of trustees is responsible for the induction of any new trustee, which involves awareness of the trustee's responsibilities, the governing document, administrative procedures, the history, and philosophical approach of the charity. The existing trustees have held office for over 5 years.

Procedures and policy

The trustees normally meet once a month to consider, review and discuss any concerning or pressing matters involving the running of the Mosque. The trustees will also annually check and sign off the Child Protection and Equal Opportunities Policy. The trustees will also utilise this time to review any feedback that has been received over the course of the previous month. The trustees have various policies in place which are communicated to all concerned.

Achievements and performance of the Trust

The trustees always seek feedback on the actual use of the donations and the achievements made, including those given by individuals. During the year, the Trust has been able to continue its support for the Muslim community through various methods and resources, the continued support of the education of the Muslim Children and creating the awareness amongst Muslims in general of how they integrate within the British values. The trust have throughout the previous year created classes with the imam giving lectures on core beliefs of the Islamic way of life from the Quran. The trustees have also begun classes for the elderly to develop and practice their faith by encouraging them to engage with the imam and to learn and understand Arabic.

We have also recently appointed an external organisation to better and improve the extracurricular classes in Islamic Studies held every evening for boys and girls. We have seen a significant improvement in discipline, behaviour and punctuality since the appointment of external organisation.

Plans

The trustees have decided to develop the previous site and turn it into a rental facility which will help fund the running of the mosque. This year the mosque plan to maximise the new mosque by agreeing to open a nursery for the children between the age of 0 - 5 years old and are in advance negotiations with various independent partners.

The trustees will also issue tenders for the refurbishment of the facility. The tender will include of painting and decorating, retiling wudu facilities, replacing seating in wudu areas all due to general wear and tear.

We are hoping to begin the process of youth committee appointments by the end of the year. The objectives are to involve youngsters in the organisation.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the charity, and its financial activities for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. 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.

Independent Examiner

The trustees intend to ask the existing accountants to undertake the independent examination of the Trust in the following year.

Approved by the trustees on 09 Feb 2023 and signed on their behalf by:

Signature:

Mr Mohammad Arif Butt

THE MUSLIM ASSOCIATION OF LEEDS (11)

Independent examiner's report

We report on the accounts for the period ended 31 December 2021 set out on page 6 to 13.

Respective responsibilities of the trustees and independent examiner

The charity's trustees are responsible for the preparation of accounts. The charity's trustees consider that an audit is not required for this period under section 43(2) of the Charities Act 1993 and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 43(3) (a) of the 1993 Act)
- to follow the procedures laid down in the General Direction given by the Charities Commission (under section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charities 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 disclosures 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 we do not express an audit opinion in the view given by the accounts.

Independent Examiner's Statement

In connection with our examination, no matter has come to our attention:
which give us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 41 of the 1993 Act: and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have not been met.

HLA & Marley Accountants.
Certified Accountants,
21 Hyde Park Road , Leeds , LS6 1PY

09 Feb 2023.

THE MUSLIM ASSOCIATION OF LEEDS (11)
Statement of Financial Activities
For the period ended 31 December 2021

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
Incoming resources					
Incoming resources from generated funds:					
Voluntary income:					
Donations	2	8,094	-	8,094	11,105
Activities for generating funds:					
Fund raising events		-	-	-	-
Incoming resources from charitable activities:					-
Other income	3	41,434	-	41,434	28,650
Total incoming resources		49,528	-	49,528	39,755
Resources expended					
Costs of generating funds					
Charitable activities	4	36,290	-	36,290	22,346
Governance costs	5	32,929	-	32,929	27,200
Total resources expended		69,219	-	69,219	49,546
Net incoming/(outgoing) resources before transfers		(19,691)	-	(19,691)	(9,791)
Transfers between funds		-	-	-	-
Net incoming resources before other recognised gains and losses		(19,691)	-	(19,691)	(9,791)
Gains/(losses) on investment assets		-	-	-	-
Net movement in funds		(19,691)	-	(19,691)	(9,791)
Total funds at 31 December 2020		787,154	-	787,154	796,945
Total funds at 31 December 2021		**767,463**	**-**	**767,463**	**787,154**

THE MUSLIM ASSOCIATION OF LEEDS (11)
Summary of Income & Expenditure Account
For the period ended 31 December 2021.

	Continuing Operations	Discontinued Operations	Funds 2021	Funds 2020
	£	£	£	£
Income				
Income from grants, donations and trading	49,528		49,528	39,755
Investment Income	-		-	-
Surplus/(deficit) on the disposal of tangible fixed assets	-		-	-
Net realised gains/(losses) on the disposal of investments	-		-	-
Transfer from endowment fund	-		-	-
Total Income	49,528	-	49,528	39,755
Total Expenditure	69,216		69,216	49,546
Surplus/(deficit) for the year	(19,691)	-	(19,691)	(9,791)

THE MUSLIM ASSOCIATION OF LEEDS (11)
Balance Sheet
As At 31 December 2021

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible fixed assets	6		756,166		772,911
Current assets					
Cash at bank (current a/c)		49,859		31,477	
Cash in hand		536		12,236	
		50,395		43,713	
Current liabilities					
Creditors : amount falling due within one year	7	9,628			
Net current assets			40,767		43,713
Total assets less current liabilities			796,933		816,624
Long Term liabilities					
Creditors : amount falling due after more than one year	8		(29,470)		(29,470)
Net Assets			767,463		787,154
Funds					
Unrestricted	9		767,463		787,154
Total funds			767,463		787,154

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December 2021.

1. Accounting Policies

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

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Statement of Recommended Practice : Accounting and Reporting by the Charities issued in March 2005.

(b) Fund accounting

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

· Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

· Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) 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.

(d) Resources expanded

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

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

· Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs linked to the strategic management of the charity.

· All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage.

(e) Fixed Assets and Depreciation

Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions are not capitalised. Depreciation is provided at reducing balance method calculated to write off the cost of assets over its useful life at the following rates:

Land & Buildings	2%
Office Equipment	18%
Fixtures & Fittings	18%

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December2020

2 Grants & Donations	**Unrestricted Funds**	**Restricted Funds**	**Total Funds 2021**	**Total Funds 2021**
	£	£	£	£
Public Donations	8,094		8,094	11,105
	8,094	-	8,094	11,105

3 Other Income				
Rent (27-29 Stratford St)	12,525		12,525	10,065
Children Fee	27,095		27,095	8,425
HMRC Jtrs	1,814		1,814	10,160
	41,434	-	41,434	28,650

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December 2021

4 Direct Charitable Expenditure	**Unrestricted Funds**	**Restricted Funds**	**Total Funds 2021**	**Total Funds 2020**
	£	£	£	£
Salaries & Pension costs	36,045		36,045	22,346
Support Costs:				
Volunteers Training & Expenses	245		245	-
	36,290	**-**	**36,290**	**22,346**
Management and Administration				
Premises Costs				
Rent, Rates & Water Charges	4,800		4,800	4,846
Light & Heat	8,968		8,968	1,153
Insurance	1,830		1,830	1,780
Repairs & Renewals (general)	576		576	1,375
Repairs & Renewals (building)	-		-	-
	16,174	**-**	**16,174**	**9,154**
Office Costs				
Telephone, Fax, Mb, Internet	374		276	276
Advertising, Printing, Marketing, Promotion	-		-	-
Books, Stationery & Printing	55		55	1,000
Cleaning & Consumables	0		0	0
Professional Fees	300		25	25
Membership/Subcription/Licences	-		-	-
	729	**-**	**1,301**	**1,301**
Depreciation				
Land & Building	15,188		15,188	15,674
Office Equipment	644		644	788
Fixtures & Fittings	194		194	283
	16,026	**-**	**16,026**	**16,745**
5 Total Operating Cost	**53,193**	**-**	**53,193**	**32,801**
Total Resources Expanded	**69,216**	**-**	**69,216**	**49,546**

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December 2021

6 Schedule of tangible fixed assets

	Land & Buildings	Office Equipment	Fixtures & Fittings	Total
	£	£	£	£
As At 31 December 2020	913,274	8,423	7,639	929,336
Additions	-	-	-	-
As At 31 December 2021	913,274	8,423	7,639	929,336
Depreciation				
As At 31 December 2020	145,240	4,837	6,348	156,425
Charge for the period	15,188	644	194	16,026
As At 31 December 2021	160,428	5,481	6,542	173,170
Net book value				
As At 31 December 2021	752,846	2,942	1,097	756,166
As At 31 December 2020	768,034	3,586	1,291	772,911

7 Creditors:

Amount falling due within one year	**2021**	**2021**
	£	£
PAYE	-	--
	-	93

8 Creditors:

Amount falling due after more than one year	**2021**	**2020**
	£	£
Karz-a-Hasna (Interest free loan)	29,470	29,470
	29,470	29,470

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December 2021

9 Unrestricted Funds	£
Balance as at 31 December 2019	787,154
Incoming resources	49,528
	836,682
Outgoing resources	(69,216)
Balance as at 31 December 2019	767,463

THE MUSLIM ASSOCIATION OF LEEDS (11)

Charity Number: 508738

Financial Statements

for the period ended

31 December 2021

Prepared by:

HLA & MARLEY ACCOUNTANTS

CHARTERED CERTIFIED ACCOUNTS

21 HYDE PARK ROAD

LEEDS, LS6 1PY

Tel: 01132-47 0505

Email:info@hlaaccountants.co.uk

THE MUSLIM ASSOCIATION OF LEEDS (11)

Charity Number: 508738

<u>Report and Accounts</u>

Contents

THE MUSLIM ASSOCIATION OF LEEDS (11)

Legal and Administrative Information

Chatity's Registration Number:	508738
Charity's Registered Office:	4 Woodview Road Leeds LS11 6LE
Chairman:	Mr Mohammad Arif Butt
Treasurer:	Mr Shafaqat Alam
Trustees:	Mr Mohammad Arif Butt Mr Zafran Mohammed Razaq Mr Mohammed Asif Butt Mr Thierno Salman Diallo Mr Mohammed Rafi Butt
Accountants:	HLA & Marley Accountants . Chartered Certified Accountants 21 Hyde Park Road Leeds LS6 1PY
Bankers:	HSBC Queen Street, Morley Leeds LS27 8DX

THE MUSLIM ASSOCIATION OF LEEDS (11)

TRUSTEES RESPONSIBILITY

Respective responsibilities of the trustees in relation to the financial statements of THE MUSLIM ASSOCIATION OF LEEDS (11) for the period ended 31 December 2019.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements of each financial year which give a true and fair view of the state of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are responsible and prudent.
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in the business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charity Act 1993. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention of and detection of fraud and other irregularities.

Approved by the trustees on 09 Feb 2023 and signed on their behalf by:

Signature:

Mr Mohammad Arif Butt

THE MUSLIM ASSOCIATION OF LEEDS (11)

Trustees Annual Report for the year ended 31 December 2022

History, objectives and activities of the Trust

The Muslim Association was established about 42 years ago to provide a place of worship for the Muslim community of Beeston. The building was purchased entirely from the donations given by the Muslim community. Both the initial donations and additional amounts donated since have been under terms, which allow the trustees either to retain the amounts as capital or to spend them. The Trust deed gives the trustees the power to apply the funds in such a manner as they think fit to or for the benefit of any charitable object or purpose. The trustees currently have a policy of supporting following types of activity:

1. Maintaining the Mosque
2. Promoting Islam amongst Muslims
3. Providing supplementary classes for children
4. Community Cohesion Cafe for the ladies; and
5. Providing religious education to Muslim Children

Management and governance arrangements

The trust deed provides for a minimum of three and a maximum of eight trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees. The chair of trustees is responsible for the induction of any new trustee, which involves awareness of the trustee's responsibilities, the governing document, administrative procedures, the history, and philosophical approach of the charity. The existing trustees have held office for over 5 years.

Procedures and policy

The trustees normally meet once a month to consider, review and discuss any concerning or pressing matters involving the running of the Mosque. The trustees will also annually check and sign off the Child Protection and Equal Opportunities Policy. The trustees will also utilise this time to review any feedback that has been received over the course of the previous month. The trustees have various policies in place which are communicated to all concerned.

Achievements and performance of the Trust

The trustees always seek feedback on the actual use of the donations and the achievements made, including those given by individuals. During the year, the Trust has been able to continue its support for the Muslim community through various methods and resources, the continued support of the education of the Muslim Children and creating the awareness amongst Muslims in general of how they integrate within the British values. The trust have throughout the previous year created classes with the imam giving lectures on core beliefs of the Islamic way of life from the Quran. The trustees have also begun classes for the elderly to develop and practice their faith by encouraging them to engage with the imam and to learn and understand Arabic.

We have also recently appointed an external organisation to better and improve the extracurricular classes in Islamic Studies held every evening for boys and girls. We have seen a significant improvement in discipline, behaviour and punctuality since the appointment of external organisation.

Plans

The trustees have decided to develop the previous site and turn it into a rental facility which will help fund the running of the mosque. This year the mosque plan to maximise the new mosque by agreeing to open a nursery for the children between the age of 0 - 5 years old and are in advance negotiations with various independent partners.

The trustees will also issue tenders for the refurbishment of the facility. The tender will include of painting and decorating, retiling wudu facilities, replacing seating in wudu areas all due to general wear and tear.

We are hoping to begin the process of youth committee appointments by the end of the year. The objectives are to involve youngsters in the organisation.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the charity, and its financial activities for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. 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.

Independent Examiner

The trustees intend to ask the existing accountants to undertake the independent examination of the Trust in the following year.

Approved by the trustees on 09 Feb 2023 and signed on their behalf by:

Signature:

Mr Mohammad Arif Butt

THE MUSLIM ASSOCIATION OF LEEDS (11)

Independent examiner's report

We report on the accounts for the period ended 31 December 2021 set out on page 6 to 13.

Respective responsibilities of the trustees and independent examiner

The charity's trustees are responsible for the preparation of accounts. The charity's trustees consider that an audit is not required for this period under section 43(2) of the Charities Act 1993 and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 43(3) (a) of the 1993 Act)
- to follow the procedures laid down in the General Direction given by the Charities Commission (under section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charities 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 disclosures 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 we do not express an audit opinion in the view given by the accounts.

Independent Examiner's Statement

In connection with our examination, no matter has come to our attention:
which give us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 41 of the 1993 Act: and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have not been met.

HLA & Marley Accountants.
Certified Accountants,
21 Hyde Park Road , Leeds , LS6 1PY

09 Feb 2023.

THE MUSLIM ASSOCIATION OF LEEDS (11)
Statement of Financial Activities
For the period ended 31 December 2021

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
Incoming resources					
Incoming resources from generated funds:					
Voluntary income:					
Donations	2	8,094	-	8,094	11,105
Activities for generating funds:					
Fund raising events		-	-	-	-
Incoming resources from charitable activities:					-
Other income	3	41,434	-	41,434	28,650
Total incoming resources		49,528	-	49,528	39,755
Resources expended					
Costs of generating funds					
Charitable activities	4	36,290	-	36,290	22,346
Governance costs	5	32,929	-	32,929	27,200
Total resources expended		69,219	-	69,219	49,546
Net incoming/(outgoing) resources before transfers		(19,691)	-	(19,691)	(9,791)
Transfers between funds		-	-	-	-
Net incoming resources before other recognised gains and losses		(19,691)	-	(19,691)	(9,791)
Gains/(losses) on investment assets		-	-	-	-
Net movement in funds		(19,691)	-	(19,691)	(9,791)
Total funds at 31 December 2020		787,154	-	787,154	796,945
Total funds at 31 December 2021		**767,463**	**-**	**767,463**	**787,154**

THE MUSLIM ASSOCIATION OF LEEDS (11)
Summary of Income & Expenditure Account
For the period ended 31 December 2021.

	Continuing Operations	Discontinued Operations	Funds 2021	Funds 2020
	£	£	£	£
Income				
Income from grants, donations and trading	49,528		49,528	39,755
Investment Income	-		-	-
Surplus/(deficit) on the disposal of tangible fixed assets	-		-	-
Net realised gains/(losses) on the disposal of investments	-		-	-
Transfer from endowment fund	-		-	-
Total Income	49,528	-	49,528	39,755
Total Expenditure	69,216		69,216	49,546
Surplus/(deficit) for the year	(19,691)	-	(19,691)	(9,791)

THE MUSLIM ASSOCIATION OF LEEDS (11)
Balance Sheet
As At 31 December 2021

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible fixed assets	6		756,166		772,911
Current assets					
Cash at bank (current a/c)		49,859		31,477	
Cash in hand		536		12,236	
		50,395		43,713	
Current liabilities					
Creditors : amount falling due within one year	7	9,628			
Net current assets			40,767		43,713
Total assets less current liabilities			796,933		816,624
Long Term liabilities					
Creditors : amount falling due after more than one year	8		(29,470)		(29,470)
Net Assets			767,463		787,154
Funds					
Unrestricted	9		767,463		787,154
Total funds			767,463		787,154

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December 2021.

1. Accounting Policies

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

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Statement of Recommended Practice : Accounting and Reporting by the Charities issued in March 2005.

(b) Fund accounting

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

· Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

· Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) 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.

(d) Resources expanded

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

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

· Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs linked to the strategic management of the charity.

· All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage.

(e) Fixed Assets and Depreciation

Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions are not capitalised. Depreciation is provided at reducing balance method calculated to write off the cost of assets over its useful life at the following rates:

Land & Buildings	2%
Office Equipment	18%
Fixtures & Fittings	18%

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December2020

2 **Grants & Donations**	**Unrestricted Funds**	**Restricted Funds**	**Total Funds 2021**	**Total Funds 2021**
	£	£	£	£
Public Donations	8,094		8,094	11,105
	8,094	-	8,094	11,105

3 **Other Income**				
Rent (27-29 Stratford St)	12,525		12,525	10,065
Children Fee	27,095		27,095	8,425
HMRC Jtrs	1,814		1,814	10,160
	41,434	-	41,434	28,650

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December 2021

4 Direct Charitable Expenditure	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Salaries & Pension costs	36,045		36,045	22,346
Support Costs:				
Volunteers Training & Expenses	245		245	-
	36,290	**-**	**36,290**	**22,346**
Management and Administration				
Premises Costs				
Rent, Rates & Water Charges	4,800		4,800	4,846
Light & Heat	8,968		8,968	1,153
Insurance	1,830		1,830	1,780
Repairs & Renewals (general)	576		576	1,375
Repairs & Renewals (building)	-		-	-
	16,174	**-**	**16,174**	**9,154**
Office Costs				
Telephone, Fax, Mb, Internet	374		276	276
Advertising, Printing, Marketing, Promotion	-		-	-
Books, Stationery & Printing	55		55	1,000
Cleaning & Consumables	0		0	0
Professional Fees	300		25	25
Membership/Subcription/Licences	-		-	-
	729	**-**	**1,301**	**1,301**
Depreciation				
Land & Building	15,188		15,188	15,674
Office Equipment	644		644	788
Fixtures & Fittings	194		194	283
	16,026	**-**	**16,026**	**16,745**
5 Total Operating Cost	**53,193**	**-**	**53,193**	**32,801**
Total Resources Expanded	**69,216**	**-**	**69,216**	**49,546**

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December 2021

6 <u>Schedule of tangible fixed assets</u>

	Land & Buildings	Office Equipment	Fixtures & Fittings	Total
	£	£	£	£
As At 31 December 2020	913,274	8,423	7,639	929,336
Additions	-	-	-	-
As At 31 December 2021	913,274	8,423	7,639	929,336
Depreciation				
As At 31 December 2020	145,240	4,837	6,348	156,425
Charge for the period	15,188	644	194	16,026
As At 31 December 2021	160,428	5,481	6,542	173,170
Net book value				
As At 31 December 2021	752,846	2,942	1,097	756,166
As At 31 December 2020	768,034	3,586	1,291	772,911

7 Creditors:	**2021**	**2021**
Amount falling due within one year	£	£
PAYE	-	--
	-	93

8 Creditors:	**2021**	**2020**
Amount falling due after more than one year	£	£
Karz-a-Hasna (Interest free loan)	29,470	29,470
	29,470	29,470

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December 2021

9	**Unrestricted Funds**	£
	Balance as at 31 December 2019	787,154
	Incoming resources	49,528
		836,682
	Outgoing resources	(69,216)
	Balance as at 31 December 2019	767,463

Accounts

THE MUSLIM ASSOCIATION OF LEEDS (11)

Charity Number: 508738

Financial Statements

for the period ended

31 December 2020

Prepared by:

HLA & MARLEY ACCOUNTANTS

CHARTERED CERTIFIED ACCOUNTS

21 HYDE PARK ROAD

LEEDS, LS6 1PY

Tel: 01132-47 0505

Email:info@hlaaccountants.co.uk

THE MUSLIM ASSOCIATION OF LEEDS (11)

Charity Number: 508738

<u>Report and Accounts</u>

Contents

THE MUSLIM ASSOCIATION OF LEEDS (11)

Legal and Administrative Information

Chatity's Registration Number:	508738
Charity's Registered Office:	4 Woodview Road Leeds LS11 6LE
Chairman:	Mr Mohammad Arif Butt
Treasurer:	Mr Shafaqat Alam
Trustees:	Mr Mohammad Arif Butt Mr Zafran Mohammed Razaq Mr Mohammed Asif Butt Mr Thierno Salman Diallo Mr Mohammed Rafi Butt
Accountants:	HLA & Marley Accountants . Chartered Certified Accountants 21 Hyde Park Road Leeds LS6 1PY
Bankers:	HSBC Queen Street, Morley Leeds LS27 8DX

THE MUSLIM ASSOCIATION OF LEEDS (11)

TRUSTEES RESPONSIBILITY

Respective responsibilities of the trustees in relation to the financial statements of THE MUSLIM ASSOCIATION OF LEEDS (11) for the period ended 31 December 2019.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements of each financial year which give a true and fair view of the state of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are responsible and prudent.
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in the business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charity Act 1993. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention of and detection of fraud and other irregularities.

Approved by the trustees on 15 July 2021 and signed on their behalf by:

Signature:

Mr Mohammad Arif Butt

THE MUSLIM ASSOCIATION OF LEEDS (11)

Trustees Annual Report for the year ended 31 December 2021

History, objectives and activities of the Trust

The Muslim Association was established about 42 years ago to provide a place of worship for the Muslim community of Beeston. The building was purchased entirely from the donations given by the Muslim community. Both the initial donations and additional amounts donated since have been under terms, which allow the trustees either to retain the amounts as capital or to spend them. The Trust deed gives the trustees the power to apply the funds in such a manner as they think fit to or for the benefit of any charitable object or purpose. The trustees currently have a policy of supporting following types of activity:

1. Maintaining the Mosque
2. Promoting Islam amongst Muslims
3. Providing supplementary classes for children
4. Community Cohesion Cafe for the ladies; and
5. Providing religious education to Muslim Children

Management and governance arrangements

The trust deed provides for a minimum of three and a maximum of eight trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees. The chair of trustees is responsible for the induction of any new trustee, which involves awareness of the trustee's responsibilities, the governing document, administrative procedures, the history, and philosophical approach of the charity. The existing trustees have held office for over 5 years.

Procedures and policy

The trustees normally meet once a month to consider, review and discuss any concerning or pressing matters involving the running of the Mosque. The trustees will also annually check and sign off the Child Protection and Equal Opportunities Policy. The trustees will also utilise this time to review any feedback that has been received over the course of the previous month. The trustees have various policies in place which are communicated to all concerned.

Achievements and performance of the Trust

The trustees always seek feedback on the actual use of the donations and the achievements made, including those given by individuals. During the year, the Trust has been able to continue its support for the Muslim community through various methods and resources, the continued support of the education of the Muslim Children and creating the awareness amongst Muslims in general of how they integrate within the British values. The trust have throughout the previous year created classes with the imam giving lectures on core beliefs of the Islamic way of life from the Quran. The trustees have also begun classes for the elderly to develop and practice their faith by encouraging them to engage with the imam and to learn and understand Arabic.

We have also recently appointed an external organisation to better and improve the extracurricular classes in Islamic Studies held every evening for boys and girls. We have seen a significant improvement in discipline, behaviour and punctuality since the appointment of external organisation.

Plans

The trustees have decided to develop the previous site and turn it into a rental facility which will help fund the running of the mosque. This year the mosque plan to maximise the new mosque by agreeing to open a nursery for the children between the age of 0 - 5 years old and are in advance negotiations with various independent partners.

The trustees will also issue tenders for the refurbishment of the facility. The tender will include of painting and decorating, retiling wudu facilities, replacing seating in wudu areas all due to general wear and tear.

We are hoping to begin the process of youth committee appointments by the end of the year. The objectives are to involve youngsters in the organisation.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the charity, and its financial activities for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. 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.

Independent Examiner

The trustees intend to ask the existing accountants to undertake the independent examination of the Trust in the following year.

Approved by the trustees on 30 July 2021 and signed on their behalf by:

Signature:

Mr Mohammad Arif Butt

THE MUSLIM ASSOCIATION OF LEEDS (11)

Independent examiner's report

We report on the accounts for the period ended 31 December 2020 set out on page 6 to 13.

Respective responsibilities of the trustees and independent examiner

The charity's trustees are responsible for the preparation of accounts. The charity's trustees consider that an audit is not required for this period under section 43(2) of the Charities Act 1993 and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 43(3) (a) of the 1993 Act)
- to follow the procedures laid down in the General Direction given by the Charities Commission (under section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charities 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 disclosures 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 we do not express an audit opinion in the view given by the accounts.

Independent Examiner's Statement

In connection with our examination, no matter has come to our attention:
which give us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 41 of the 1993 Act: and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have not been met.

HLA & Marley Accountants.
Certified Accountants,
21 Hyde Park Road , Leeds , LS6 1PY

16 July 2021

THE MUSLIM ASSOCIATION OF LEEDS (11)
Statement of Financial Activities
For the period ended 31 December 2020

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
		£	£	£	£
Incoming resources					
Incoming resources from generated funds:					
Voluntary income:					
Donations	2	11,105	-	11,105	44,125
Activities for generating funds:					
Fund raising events		-	-	-	-
Incoming resources from charitable activities:					-
Other income	3	28,650	-	28,650	43,065
Total incoming resources		39,755	-	39,755	87,190
Resources expended					
Costs of generating funds					
Charitable activities	4	22,346	-	22,346	28,184
Governance costs	5	27,200	-	27,200	76,107
Total resources expended		49,546	-	49,546	104,291
Net incoming/(outgoing) resources before transfers		(9,791)	-	(9,791)	(17,101)
Transfers between funds		-	-	-	-
Net incoming resources before other recognised gains and losses		(9,791)	-	(9,791)	(17,101)
Gains/(losses) on investment assets		-	-	-	-
Net movement in funds		(9,791)	-	(9,791)	(17,101)
Total funds at 31 December 2019		796,945	-	796,945	814.046
Total funds at 31 December 2020		**787,154**	**-**	**787,154**	**814,046**

THE MUSLIM ASSOCIATION OF LEEDS (11)
Summary of Income & Expenditure Account
For the period ended 31 December 2020

	Continuing Operations	Discontinued Operations	Funds 2020	Funds 2019
	£	£	£	£
Income				
Income from grants, donations and trading	39,755		39,755	87,190
Investment Income	-		-	-
Surplus/(deficit) on the disposal of tangible fixed assets	-		-	-
Net realised gains/(losses) on the disposal of investments	-		-	-
Transfer from endowment fund	-		-	-
Total Income	39,755	-	39,755	87,190
Total Expenditure	49,546		49,546	104,291
Surplus/(deficit) for the year	(9,791)	-	(9,791)	(17,101)

THE MUSLIM ASSOCIATION OF LEEDS (11)
Balance Sheet
As At 31 December 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible fixed assets	6		772,911		789,656
Current assets					
Debtors (Dewsbury Maraz)		-		1,500	
Cash at bank (current a/c)		31,477		17,448	
Cash in hand		12,236		17,811	
		43,713		36,759	
Current liabilities					
Creditors : amount falling due within one year	7	-		----	
Net current assets			43,713		36,759
Total assets less current liabilities			816,624		826,415
Long Term liabilities					
Creditors : amount falling due after more than one year	8		(29,470)		(29,470)
Net Assets			787,154		796,945
Funds					
Restricted	9		-		-
Unrestricted	10		787,154		796,945
Total funds			787,154		796,945

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December 2019

1. Accounting Policies

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

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Statement of Recommended Practice : Accounting and Reporting by the Charities issued in March 2005.

(b) Fund accounting

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

· Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

· Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) 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.

(d) Resources expanded

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

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

· Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs linked to the strategic management of the charity.

· All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage.

(e) Fixed Assets and Depreciation

Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions are not capitalised. Depreciation is provided at reducing balance method calculated to write off the cost of assets over its useful life at the following rates:

Land & Buildings	2%
Office Equipment	18%
Fixtures & Fittings	18%

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December2020

2 Grants & Donations	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Public Donations	11,105		11,105	44,125
	11,105	-	11,105	44,125

3 Other Income				
Rent (27-29 Stratford St)	10,065		10,065	13,040
Children Fee	8,425		8,425	30,025
HMRC Jtrs	10,160		10,160	-
	28,650	-	28,650	43,065

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December 2020

4 Direct Charitable Expenditure	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Salaries & Pension costs	22,346		22,346	28,184
Support Costs:				
Volunteers Training & Expenses	-		-	-
	22,346	**-**	**22,346**	**28,184**
Management and Administration				
Premises Costs				
Rent, Rates & Water Charges	4,846		4,846	5,304
Light & Heat	1,153		1,153	14,446
Insurance	1,780		1,780	-
Repairs & Renewals (general)	1,375		1,375	2,913
Repairs & Renewals (building)	-		-	34,340
	9,154	-	9,154	57,003
Office Costs				
Telephone, Fax, Mb, Internet	276		276	448
Advertising, Printing, Marketing, Promotion			-	
Books, Stationery & Printing	1,000		1,000	340
Cleaning & Consumables	0		0	296
Professional Fees	25		25	720
Membership/Subcription/Licences	-		-	-
	1,301	-	1,301	1,804
Depreciation				
Land & Building	15,674		15,674	15,994
Office Equipment	788		788	960
Fixtures & Fittings	283		283	346
	16,745	-	16,745	17,300
5 Total Operating Cost	**27,200**	**-**	**27,200**	**76,107**
Total Resources Expanded	**49,546**	**-**	**49,546**	**104,291**

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December 2020

6 <u>Schedule of tangible fixed assets</u>

	Land & Buildings	Office Equipment	Fixtures & Fittings	Total
	£	£	£	£
As At 31 December 2019	913,274	8,423	7,639	929,336
Additions	-	-	-	-
As At 31 December 2020	913,274	8,423	7,639	929,336
Depreciation				
As At 31 December 2019	129,566	4,049	6,065	139,680
Charge for the period	15,674	788	283	16,745
As At 31 December 2020	145,240	4,837	6,348	156,425
Net book value				
As At 31 December 2020	768034	3,586	1,291	772,911
As At 31 December 2019	783,708	4,374	1,574	789,656

7 **Creditors:**	**2019**	**2018**
Amount falling due within one year	£	£
PAYE	-	93
	-	93

8 **Creditors:**	**2019**	**2018**
Amount falling due after more than one year	£	£
Karz-a-Hasna (Interest free loan)	29,470	29,470
	29,470	29,470

THE MUSLIM ASSOCIATION OF LEEDS (11)

Notes forming part of the Financial Statements for the period ended 31 December 2020

9	**Restricted Funds**	£
	Balance as at 31 December 2018	-
	Incoming resources	-
		-
	Outgoing resources	
	Balance as at 31 December 2019	-

10	**Unrestricted Funds**	£
	Balance as at 31 December 2019	796,945
	Incoming resources	39,755
		836,700
	Outgoing resources	(49,546)
	Balance as at 31 December 2019	787,154