

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

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

FINANCIAL STATEMENTS

FOR THE YEAR END
31 December 2023

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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

Analysis	Total funds 2023	Total funds 2022
	£	£
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

	Total funds 2023	Total funds 2022
Analysis	£	£
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

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

6 Other Expenditure

	Unrestricted funds	Total funds 2023	Total funds 2022
Analysis	£	£	£
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	Expenditur e	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	Expenditur e	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