

MOUNT PLEASANT ISLAMIC TRUST

England & Wales · Charity number 517670

Details

Status Registered

Legal form Other

Registered 1986-06-10

Register [View on the Charity Commission register](#)

Contact

Address Mount Pleasant Islamic Trust
Madina Mosque
Purlwell Lane
Batley
WF17 7NQ

Phone 07927422657

Email mpitbatley@gmail.com

Website <http://mpit.org.uk>

Activities

Objects: ADVANCEMENT OF THE ISLAMIC FAITH PRIMARILY IN MOUNT PLEASANT, BATLEY AND ITS SURROUNDING AREAS BY ALL MEANS CONSISTENT WITH THE TEACHINGS OF THE QURAN AND AHAADITH AS INTERPRETED BY THE DEOBANDI SCHOOL OF THOUGHT, AND IN PARTICULAR BY THE PROVISION AND MAINTENANCE OF MASJID (PLACE OF WORSHIP) AND MADRASAH (PLACE OF LEARNING).

Activities: Provision of a Masjid, Madressah and Registered Nursery

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** PRIMARILY IN MOUNT PLEASANT, BATLEY AND ITS SURROUNDING AREAS.
- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£1,157,538	£1,329,948	£2,267,363	108
2024-09-30	£1,125,634	£1,222,726	£2,439,775	95
2023-09-30	£925,266	£1,038,545	£2,536,867	92
2022-09-30	£907,354	£966,261	£2,650,146	92
2021-09-30	£815,100	£849,472	£2,709,053	99

Trustees

Name	Role	Appointed
Mohammed Hanif Mayet	Chair	2025-05-15
ABDUL REHMAN EBRAHIM PATEL		2019-02-16
Dr Abdul Rehman Rajpura		2025-05-15
ESUF MOHMAD KAROLIA		
Fezal Valimulla		2024-01-21
IBRAHIM HASSAM LAHER		
MOHMAD FAROUK DABHAD		2011-05-31
MOHSIN PANDOR		2021-12-25
NAZIR AHMED LORGAT		
SHAHID MOHMED MAYET		2025-05-18
Suleman Nana		2024-01-21
VASHIULLAH BODIYAT		2013-12-21
YUSUF ASWAT		2021-12-25
YUSUF SALEH PATEL		
Yusuf Lunat		2018-01-20

MOUNT PLEASANT ISLAMIC TRUST

England & Wales - Charity number 517670

Accounts

MOUNT PLEASANT ISLAMIC TRUST
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Registered Charity No. 517670

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The trustees present their annual report and financial statements for the year ended 30 September 2025
The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Administrative details

Charity Name: Mount Pleasant Islamic Trust
Also known as: MPIT

Charity Number: 517670
Charity Office: Madina Masjid,
Purlwell Lane
Batley, WF17 7NQ

Custodian Trustees:

Ibrahim H. Laher,
Hafez Yusuf Aswat
Esuf M. Karolia
Yusuf S. Patel
Abdul A Patel

Trustees / Office Bearers:

Chair	Hanif Mayet
Vice Chair	Suleman Nana
General Secretary	Fezal Valimulla
Joint Secretary	Ebrahim A Laher
Assistant Joint Secretary	Mohmad Faruk A Dabhad
Madrasah Secretary	Mohsin A Pandor
Treasurer	Shahid Mayet
Assistant Treasurer	Vashiullah S Bodiyyat
Assistant Treasurer	Yusuf I Lunat
Office Bearer	Azhar Salim Lakhi
Office Bearer	Dr Abdulrehman Rajpura
Office Bearer	Nazir S Lorgat

Other executive members:

Hafez Khalid A. Daji	Rashid E. Soni	Gulam Y. Laher
Ebrahim G. Karolia	Ismail Lunat	Mohammed Ali Karolia
Anish I. Mayet	Hanif Vallimulla	Faizal Ahmed Ali Novsarka
Yakub Rawat	Zakir Ahmed I. Lunat	Salim Rajah
Hafez Yusuf Patel	Suhail Mayat	Mohammad Amin Rawat
Hafez Yusuf Aswat	Hafez Mahmood Patel	

Key Staff: Madrasah Head Teacher: Z. Akudi

Advisers: Bankers: Virgin Money (Yorkshire Bank Plc), Lloyds Bank Plc, HSBC Bank Plc
Accountants/Auditors: Forrest Burlinson 20 Owl Lane, Dewsbury, WF12 7RQ
Solicitors: Disken & Co 20 Bond Street, Dewsbury, WF13 1AT

Auditor: Ebrahim Suleman ACA

Purpose and activities

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future objectives, and have complied with the Charities Act.

The purposes of the charity are:

- The advancement of the Islamic faith primarily in Mount Pleasant, Batley, and surrounding areas consistent with the teachings of the Quran and Hadith as interpreted by the Deobandi school of thought.
- The provision and maintenance of a Masjid, Madrasah and place of worship and learning.

Our aims are:

- Conducting religious, educational, social, civic, charitable, literary, research and other Islamic activities.
- Strengthening unity and relations amongst Muslim communities and Non-Muslim communities promoting harmony and a cohesive society through interfaith work.
- To support agencies and individuals and other charitable organisations involved in charitable work and the relief of poverty or other social needs.

Public Benefit Statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit in exercising their powers and duties and in planning future objectives and have complied with the Charities Act.

Structure, governance and management

The Charitable Trust is constituted by way of a Constitution adopted 3 March 1985, as last amended on 23 November 2014. The trustees named on the front sheet have served throughout the year except where indicated. Appointment of trustees is governed by the Trust Deed of the charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. The charity is run by the 'Executive Committee' and ordinarily consists of not less than 3 and not more than 35 individuals, members of the Executive Committee are elected at the Annual General Meeting.

Policies and procedures adopted for the induction and training of trustees

Trustees are elected on their past record of charitable work with the Trust. To ensure that new trustees fulfil their duties and responsibilities the Trust will provide guidance and assistance in accordance with the Charity Commission's guidelines. The Trust will also nominate one person to attend training courses and that person will be responsible for training new trustees.

Key management personnel and pay policy for senior staff

The trustees consider the Executive Committee as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give their time freely and no trustee remuneration was paid during the year. The pay of senior staff is reviewed regularly in accordance with what is considered to be good practice.

Achievements and performance

- Maintenance and refurbishment of the Trust assets to a standard of safety and operational use
- Installation of new doors of the Masjid
- Refurbishment of Old Madrasah Hall
- Madrasah Roof repaired.
- Property Investment of two properties to safeguard future income of the Trust
- Repair and maintain the New Madrasah Roof and electrical units
- Refurbishment of Nursery play area
- Winter breakfast club and games night for the youth
- Access to burial services is available to members and non-members.
- Access to marriage ceremonies and services.
- Access to membership applications.
- Pupil admissions for members and non-members children for the madrasah.
- Continue to build good community relations with the local schools, education authorities, local councilors, central government and arranging meetings with the Police in our venues the local community to attend.
- Ensuring young people have access to education material through speeches, literature, and lectures.
- During the year pupils from the trust entered major Quran competitions, reaching the finals in each competition.

- Raising funds from the community for local national and worldwide disasters such as MRI appeal and Palestine.
- Assist new Muslims to access teaching and praying facilities.
- 3rd Youth conference took place
- Hosting a 5 -day International Quran competition with over 200 participants from 20 plus countries
- New Scouts group launched to help young people learn new skills and gaining insight to leadership, community building and teamwork
- Organising community walks to Malham Cove to help promote unity and healthy living
- Organising a foodbank drive to support our local foodbank and assisting families facing hardship
- The MPIT website is up and running for community to access
- Online payments systems in place.
- Yearly BBQ event for the public as part of engagement with the youth and a fund raiser for the trust
- Hosting a DWP planned event for job seekers, and businesses having a successful turnout with over 100 people attended.
- MPIT provided facility for MID YORKSHIRE TEACHING NHS TRUST recruitment workshop with a turnout of 50 – 60 newly graduates.

Mount Pleasant Islamic Trust continues to provide formal and non formal education to students by trained teachers and supports the teachers with internal and external training initiatives such as child protection, first aid, health, and safety.

Female volunteers of Mount Pleasant Islamic Trust continue to assist the trust by holding charity events and women's wellbeing programmes.

CCTV systems have assisted the police in crime prevention at both sites.

Effective systems are in place for communication between the trustees, members, and staff of the trust. Everyone is encouraged to provide feedback and input to the Executive Committee via email, phone or in writing.

Regular executive meetings are held to identify deficits, and the minutes of each meeting can be accessed on request by members.

Financial review and reserves

The Trustees are pleased to report that in the year donations were received enabling the charity to continue the achievement of its objectives. During the year the funds generated by the Trust activities have enabled the Trust to cover the bills of the Charity.

The charity's expenditure on charitable activities exceeded its overall income for the year by £172,410 (2024: £97,092). As ever the charity's principal cost is wages and salaries for staff, these costs which account for 65% of total expenditure, have risen by £124,285 in the year.

Islamiyah Publications which is the publishing of the Madrasah syllabus has made sales in the year of £61,152 (2024: £58,125). and income from hiring of premises and utensils was £17,735 (2024: £21,320).

General reserves were -£53,842 as at 30 September 2025 (2024: £389,246).

The Property Fund was £1,561,239 this is the book value (at cost) of the buildings and so cannot be considered as readily available reserves.

Mount Pleasant Islamic Trust has a policy of maintaining a Madrasah Fund with a minimum of working capital of £25,000, which is topped up from the General reserves. This effectively represents the annual cost of supporting the Madrasah above the fees that are received, the top-up for this last year was £366,091 (2024: £267,431).

Reserves policy

It is the policy of the Trust to maintain unrestricted funds such that the normal activities of the charity can be maintained at a satisfactory level, our obligations met and the services provided by MPIT are enhanced.

The levels of the reserves are detailed in the financial statements. The reserves of the Trust originate from original and subsequent capital and revenue donations. The Trustees have adopted a reserves policy that ensures the continuing ability of the Trust to meet its objectives. The Trust now has 2 investment properties to support its activities.

Investment Powers

The Trust Deed authorises the trustees to make and hold investments according to the Shariah Law and in an ethical manner using the general funds of the charity.

Risk management

The trustees actively assess the major risks to which the charity is exposed through regular meetings and are satisfied that systems are in place to mitigate their exposure to any major risks.

Plans for future periods

The following proposed future key objectives are to help ensure the smooth and effective running of the Trust.

- Ongoing discussions with members to keep properties updated and repaired.
- Propose future with regards to property including the Annex
- Continue to increase membership and raising funds
- Make access to facilities for the whole community.
- Ensure budget plans are in place with strategies to meet the trusts yearly financial obligations.

1 - Strong organisation and leadership

The Trust needs to continue looking to:

- 1.1 Strengthening the organisational structure.
- 1.2 Taking steps to be an effective, dynamic, strong and trusted charity.
- 1.3 Working in partnership with local organisations; the community; healthcare and police to strengthen community safety.

2 - Secure financial resources

- 2.1 Strengthen our independence of attracting donors by identifying funding sources via local businesses.
- 2.2 Secure and strengthen partnerships with parents of the young children attending the Madrasah
- 2.3 Develop a strong volunteer base for the Mount Pleasant Islamic Trust and youth development initiatives.

3 - Nurturing friendships and establishing new networks

- 3.1 Building a stronger relationship with mainstream and community organisations and engaging with them.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- 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 a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that 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 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, such legislation may differ from legislation in other jurisdictions.

Thanks

The trustees take this opportunity to thank the local community, in particular our generous donors and beneficiaries for their support and having faith in the Trust for its ability to deliver services to the local Islamic community. The executive committee, volunteers, staff and friends remain committed to the work of Mount Pleasant Islamic Trust.

Approval

This report was approved by the trustees on 14th February 2026 and signed on their behalf.

.....
Signed Hanif Mayet
(Chair)

.....
Signed Shahid Mayet
(Treasurer)

Opinion

We have audited the financial statements of Mount Pleasant Islamic Trust for the year ended 30 September 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- I Give a true and fair view of the state of the charitable company's affairs as at 30 September 2025 and of its incoming resources and applications of resources, including its income and expenditure, for the year then ended;
- I Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- I Have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the related sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- | adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- | the financial statements are not in agreement with the accounting records and returns; or
- | certain disclosures of trustees' remuneration specified by law are not made; or
- | we have not received all the information and explanations we require for our audit; or

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement (page 4), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities act 2011 and report in accordance with the Act and relevant regulations made of having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with ISAs (UK), the auditor exercises professional judgement and maintains professional skepticism throughout the audit.

The extent to which the audit was considered capable of detecting irregularities including fraud. Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

To help us identify instances of non-compliance with laws and regulations that might have a material effect on the financial statements, and in identifying and assessing the risks of material misstatement in respect to non-compliance, or procedures included, but were not limited to:

- | Making enquiries of management and, where appropriate, those charged with governance, as to whether the charity is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- | Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- | Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- | Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as tax legislation, pension legislation, the Charities Act 2011 .

Based on our understanding of the charity and its sector, we identified that the principal risks of non-compliance with laws and regulations related to UK Charity Law and Safeguarding regulations. We considered the extent to which non-compliance might have a material effect on the financial statements, as well as those laws and regulations that have a direct impact on the preparation of the financial statements.

In addition, we evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements including the risk of override of controls and determined that the principal risks were related to revenue and management bias in accounting estimates and application of controls around authorisation around expenditure and payments.

Our audit procedures in relation to fraud included but were not limited to:

- | Making enquiries of management on whether they had knowledge of any actual, suspected or alleged fraud;
- | Gaining an understanding of internal controls established to mitigate risks related to fraud;
- | Discussion amongst the engagement team around the risks of fraud;
- | Evaluating and responding to the high risk of management override of controls by performing suitable tests over areas such as accounting entries;
- | Substantively testing areas susceptible to fraud and manipulation, such as revenue recognition.

There are inherent limitations in the audit procedures. Auditing standards limit the audit procedures to identify non-compliance with laws and regulations, the further that particular laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

As with any audit, there remains a risk of non-detection of irregularities, as these can involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

The primary responsibility for the prevention and detection of irregularities, including fraud, rests with the trustees.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Ebrahim Suleman (Senior Statutory Auditor)
for and on behalf of Forrest Burlinson, Statutory Auditor

20 Owl Lane, Dewsbury WF12 7RQ

MOUNT PLEASANT ISLAMIC TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Charity No.

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
<i>Donations</i>	2	138,614	-	138,614	177,100
<i>Charitable activities</i>	3	123,268	831,056	954,324	883,891
<i>Trading activities</i>	4	61,152	-	61,152	58,125
<i>Investment: bank interest</i>		3,448	-	3,448	6,518
Total income		<u>326,482</u>	<u>831,056</u>	<u>1,157,538</u>	<u>1,125,634</u>
Expenditure on:					
Charitable activities					
Masjid	5	59,896	-	59,896	137,122
Madrasah	6	-	870,270	870,270	751,845
Darul-Arqum	7	-	313,194	313,194	263,575
Charitable donations	8	1,652	-	1,652	12,134
Trading activities	9	43,038	-	43,038	27,584
Other activity costs	10	41,898	-	41,898	30,466
Total expenditure		<u>146,484</u>	<u>1,183,464</u>	<u>1,329,948</u>	<u>1,222,726</u>
Net income/(expenditure)		179,998	(352,408)	(172,410)	(97,092)
Transfers	20	(379,524)	379,524	-	-
Net movement in funds	12,20	(199,526)	27,116	(172,410)	(97,092)
Reconciliation of funds:					
Total funds brought forward		2,110,273	329,500	2,439,773	2,536,867
Fund funds carried forward		<u>1,910,747</u>	<u>356,616</u>	<u>2,267,363</u>	<u>2,439,775</u>

MOUNT PLEASANT ISLAMIC TRUST
BALANCE SHEET
AS AT 30 SEPTEMBER 2025

Charity No. 517670

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<u>FIXED ASSETS:</u>					
Tangible assets	15	1,279,035	12,440	1,291,475	1,351,611
Investment properties	16	282,204		282,204	
		<u>1,561,239</u>	<u>12,440</u>	<u>1,573,679</u>	<u>1,351,611</u>
<u>CURRENT ASSETS:</u>					
Stock	17	76,653	-	76,653	98,258
Debtors & Prepayments		402	25,887	26,289	35,177
Cash at bank and in hand	18	279,170	370,759	649,929	1,006,850
Total current assets		<u>356,225</u>	<u>396,646</u>	<u>752,871</u>	<u>1,140,285</u>
<u>LIABILITIES:</u>					
Creditors falling due within one year	19	6,717	52,470	59,187	52,121
Net current assets		<u>349,508</u>	<u>344,176</u>	<u>693,684</u>	<u>1,088,164</u>
NET ASSETS:		<u>1,910,747</u>	<u>356,616</u>	<u>2,267,363</u>	<u>2,439,775</u>
<u>FUNDS OF THE CHARITY:</u>					
General purposes fund	20	(53,842)	-	(53,842)	389,246
Property fund		1,561,239	-	1,561,239	1,351,611
Madina Masjid fund		403,350	-	403,350	369,416
Madrasah Fund		-	25,000	25,000	25,000
Darul-Arqum Fund		-	326,693	326,693	299,579
Kind Connections		-	897	897	897
Musalla Carpet Fund		-	4,026	4,026	4,026
		<u>1,910,747</u>	<u>356,616</u>	<u>2,267,363</u>	<u>2,439,775</u>

The notes on pages 13 to 20 form part of these accounts.

Approved by the trustees on 14th Febraury 2026 and signed on their behalf by:

.....
Signed : Hanif Mayet
(Chair)

.....
Signed : Shahid Mayet
(Treasurer)

MOUNT PLEASANT ISLAMIC TRUST
 STATEMENT OF CASH FLOWS
 AS AT 30 SEPTEMBER 2025

Charity No. 517670

	Notes	Total 2025 £	Total 2024 £
Cash flows from operating activities	22	5,086	11,714
Purchase of property, plant and equipment		(362,007)	
Change in cash and cash equivalents in the reporting period		<u>(356,921)</u>	<u>11,714</u>
Cash and cash equivalents at the beginning of the period		1,006,850	995,136
Cash and cash equivalents at the end of the period		<u>649,929</u>	<u>1,006,850</u>
Reconciliation of cash and cash equivalents			
Bank and cash in hand		649,929	1,006,850
Total cash and cash equivalents		<u>649,929</u>	<u>1,006,850</u>

1 Accounting Policies

The Charity is a public benefit entity as defined by FRS 102.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation of accounts

The accounts are prepared under the historical cost convention and include the results of the charity's operations which are described in the Trustees' Report and all of which are continuing.

The accounts have been prepared in accordance with the Statement of Recommended Practice: 'Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)', applicable regulations, and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the charity and monetary amounts are rounded to the nearest £.

1.2 Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor, legator, grant provider, or trust deed.

Restricted funds are those relating to monies donated and fees collected in running and supporting the Madressa and Darul-Arqum, as well as appeals and donations for specific purposes explained in the notes below.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in the furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Designated funds are the Property Fund that represents the 'bricks-and-mortar' of assets that would have to be disposed of for these funds to be realised and the Madina Masjid fund which is the operating capital of the Masjid.

1.3 Income

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability and are stated before all expenses.

1.4 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Where expenditure has been allocated between activities this has been done on the basis of the utilization of facilities approximating to the amount of space occupied.

All expenditure is shown inclusive of VAT which the charity is not entitled to reclaim.

1.5 Allocation of overhead and support costs

Overhead and support costs have been allocated as included in note 11 below.

1.6 Tangible fixed assets for use by the charity and depreciation

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets less their estimated residual value over their expected useful lives on the following bases:

Land	NIL
Buildings	straight line over 25 years
Fixtures, Fittings & Equipment	straight line over 5 years

1.7 Stock

Stocks are stated at lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, other direct costs incurred in bringing the stocks to their present condition.

1.8 Debtors and prepayments

Trade and other debtors are recognised at the settlement amount due after any discount.

Prepayments are the amount of expenditure prepaid as at the period end after taking account of any discount.

1.9 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation as a result of a past transaction or event that will probably result in the transfer of funds and the amount due to settle the obligation can be measured or estimated reliably, these are recognised after any discount due.

1.10 Financial instruments

Financial instruments are recognised in the charity's balance sheets when the charity becomes party to the contractual provisions of the instrument.

The charity has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. Being a company limited by guarantee, the charity has no equity instruments. Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2 Donations and gifts

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
General donations	138,614	-	138,614	177,100
	<u>138,614</u>	<u>-</u>	<u>138,614</u>	<u>177,100</u>

3 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Members fees	79,715	-	79,715	76,102
Madrasah fees	-	489,677	489,677	468,781
Bookshop (Kutub-Khana) income	-	14,502	14,502	10,879
Darul-Arqum funding	-	323,185	323,185	299,130
Darul-Arqum other income	-	3,692	3,692	3,978
Madrasah Funday	-	-	-	1,546
Hall booking and equipment hire	17,735	-	17,735	21,320
Marriage fees	3,561	-	3,561	1,875
Income from solar panels & banner	5,833	-	5,833	-
Kafan Fee	245	-	245	280
House Rents	12,916	-	12,916	-
Clothing bank Income	2,000	-	2,000	-
Madina Masjid - Fundraiser	1,263	-	1,263	-
	<u>123,268</u>	<u>831,056</u>	<u>954,324</u>	<u>883,891</u>

4 Income from charity trading activities

	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Islamiyah Series Publications	61,152	-	61,152	58,125
	<u>61,152</u>	<u>-</u>	<u>61,152</u>	<u>58,125</u>

5 Madina Masjid costs

	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Insurance	3,863	-	3,863	2,902
Heat and light	34,652	-	34,652	28,966
Repairs and renewals	9,279	-	9,279	95,315
Madina Masjid Wudhu Khana expenses				
Miscellaneous expenses	250	-	250	250
Printing, postage and stationery	300	-	300	-
Water rates	5,266	-	5,266	2,443
Support costs (note 11)	6,286	-	6,286	7,246
	<u>59,896</u>	<u>-</u>	<u>59,896</u>	<u>137,122</u>

6 Madrasah costs

	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Wages and national insurance	-	629,332	629,332	543,458
Insurance	-	4,769	4,769	4,353
Heat and light	-	34,271	34,271	42,015
Repairs and renewals	-	55,921	55,921	25,182
Madrasah Wudhu Khana expenses	-	-	-	-
Printing, postage and stationery	-	-	-	1,117
Business rates	-	15,741	15,741	15,130
Water rates	-	4,801	4,801	4,282
Telephone	-	-	-	690
Teaching materials	-	13,027	13,027	-
Bookshop purchases	-	2,825	2,825	6,821
Management software	-	2,400	2,400	2,400
Miscellaneous expenses	-	547	547	-
Madrasah Prizes	-	3,030	3,030	3,019
Professional Fees	-	-	-	1,500
Depreciation - fixtures & fittings	-	1,716	1,716	-
Support costs (note 12)	-	101,890	101,890	101,878
	<u>-</u>	<u>870,270</u>	<u>870,270</u>	<u>751,845</u>

7 Darul-Arqum costs

	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Wages, NI and pension costs	-	231,828	231,828	193,416
Staff training	-	1,333	1,333	2,715
Repairs and renewals	-	21,869	21,869	20,617
Printing, postage and stationery	-	601	601	379
Telephone	-	72	72	185
Teaching materials	-	16,303	16,303	6,741
Miscellaneous expenses	-	5,286	5,286	4,674
Professional fees	-	217	217	98
Support costs (note 11)	-	34,433	34,433	34,750
Depreciation - fixtures & fittings	-	1,252	1,252	-
	-	313,194	313,194	263,575

8 Charitable donations

	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Macmillan Donation	152	-	152	134
FMNC& AID4UMMAH	1,500	-	1,500	12,000
	1,652	-	1,652	12,134

9 Expenditure on trading activities

	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Publishing costs	42,932	-	42,932	27,515
Bank charges	106	-	106	69
	43,038	-	43,038	27,584

10 Other activity costs

	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Repairs and renewals	32,568	-	32,568	17,480
Business rates	1,120	-	1,120	842
Printing, postage and stationery	-	-	-	-
Telephone	1,089	-	1,089	405
Professional Fees	-	-	-	1,450
Miscellaneous expenses	7,121	-	7,121	10,289
Syllabus sundries	-	-	-	-
Kind Connections Expenses	-	-	-	-
	41,898	-	41,898	30,466

11 Support costs

	Property costs £	Admin & governance £	Total £
Masjid	4,876	1,410	6,286
Madrasah	99,070	2,820	101,890
Darul-Arqum	33,023	1,410	34,433
	<u>136,969</u>	<u>5,640</u>	<u>142,609</u>

Support costs - prior year

	Property costs £	Admin & governance £	Total £
Masjid costs	4,876	2,370	7,246
Madrasah costs	97,138	4,740	101,878
Darul-Arqum costs	32,380	2,370	34,750
	<u>134,394</u>	<u>9,480</u>	<u>143,874</u>

12 Net movements in funds for the year

This is stated after charging:		2025 Total £	2024 Total £
Depreciation		136,969	134,394
Auditor for services of:	- examination	-	-
	- accountancy	3,840	3,840
	- audit	3,600	5,400
		<u>144,409</u>	<u>143,634</u>

13 Staff costs

The average monthly number of staff employed by the charity during the reporting period and an estimate of the full-time equivalent (FTE) number of staff:

	Average no. 2025	FTE no. 2025	Average no. 2024	FTE no. 2024
Madrasah	92	38	77	46
Darul-Arqum	16	10	18	11
	<u>108</u>	<u>48</u>	<u>95</u>	<u>57</u>
	2025		2024	
	£		£	
Wages and salaries	Madrasah 609,997		535,539	
	Darul-Arqum 219,648		187,268	
Pension contributions	Madrasah 1,949		1,109	
	Darul-Arqum 620		-	
Social security costs	Madrasah 16,766		6,810	
	Darul-Arqum 12,181		6,150	
	<u>861,161</u>		<u>736,876</u>	

There are no employees with emoluments above £60,000 in the year or the previous year.

14 Remuneration and expenses to trustees

No remuneration or expenses were paid to any trustee in the year.

15 Tangible Fixed Assets

	Freehold Land and Buildings £	Fixtures and Fittings £	Total £
Cost			
At 1 October 2024	3,659,832	101,147	3,760,979
Additions	64,393	15,408	79,801
Disposals	-	(101,147)	(101,147)
At 30 September 2025	<u>3,724,225</u>	<u>15,408</u>	<u>3,739,633</u>
Depreciation			
At 1 October 2024	2,308,221	101,147	2,409,368
Charge for the year	136,969	2,968	139,937
On disposals	-	(101,147)	(101,147)
At 30 September 2025	<u>2,445,190</u>	<u>2,968</u>	<u>2,448,158</u>
Net book value			
At 30 September 2025	<u>1,279,035</u>	<u>12,440</u>	<u>1,291,475</u>
At 30 September 2024	<u>1,351,611</u>	<u>-</u>	<u>1,351,611</u>

16 Investment property

	Investment properties
Additions	282,204
Net book value at 30 September 2025	<u>282,204</u>

In October 2024, the Charity has purchased 2 investment properties to safeguard the future income of the Charity. The cost of these properties is £282,204.

17 Stock

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total as restated £
Stock of syllabus books	76,653	-	76,653	98,258

18 Cash at bank and in hand

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Cash at bank	275,492	369,833	645,325	995,549
Cash in hand	3,678	926	4,604	11,301
	<u>279,170</u>	<u>370,759</u>	<u>649,929</u>	<u>1,006,850</u>

19 Liabilities

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Creditors and accruals	6,717	10,539	17,256	17,372
Prepaid income	-	33,242	33,242	45,874
Taxes and social security costs	-	8,689	8,689	(11,125)
	<u>6,717</u>	<u>52,470</u>	<u>59,187</u>	<u>52,121</u>

20 Analysis of charitable funds - current year

	Balance at 1 Oct 2024 £	Incoming resources £	Resources expended £	Transfers £	Total funds 30 Sept 2025 £
Unrestricted Funds:					
General purposes fund	389,246	238,938	(86,588)	(595,438)	(53,842)
Property fund	1,351,611	-	-	209,628	1,561,239
Madina Masjid fund	369,416	87,544	(59,896)	6,286	403,350
	<u>2,110,273</u>	<u>326,482</u>	<u>(146,484)</u>	<u>(379,524)</u>	<u>1,910,747</u>
Restricted Funds:					
Madrasah Fund	25,000	504,179	(870,270)	366,091	25,000
Darul-Arqum Fund	299,579	326,875	(313,194)	13,433	326,693
Kind Connections	897	-	-	-	897
Musalla Carpet Fund	4,026	-	-	-	4,026
	<u>329,502</u>	<u>831,054</u>	<u>(1,183,464)</u>	<u>379,524</u>	<u>356,616</u>
	<u>2,439,775</u>	<u>1,157,536</u>	<u>(1,329,948)</u>	<u>-</u>	<u>2,267,363</u>

Analysis of charitable funds - previous year

	Balance at 1 Oct 2023 £	Incoming resources £	Resources expended £	Transfers £	Total funds 30 Sept 2024 £
Unrestricted Funds:					
General purposes fund	387,697	225,766	(70,184)	(154,033)	389,246
Property fund	1,486,005	-	-	(134,394)	1,351,611
Madina Masjid fund	383,738	115,554	(137,122)	7,246	369,416
	<u>2,257,440</u>	<u>341,320</u>	<u>(207,306)</u>	<u>(281,181)</u>	<u>2,110,273</u>
Restricted Funds:					
Madrasah Fund	28,208	481,206	(751,845)	267,431	25,000
Darul-Arqum Fund	246,296	303,108	(263,575)	13,750	299,579
Kind Connections	897	-	-	-	897
Musalla Carpet Fund	4,026	-	-	-	4,026
Wudhu Khana (washrooms) Fund	-	-	-	-	-
	<u>279,427</u>	<u>784,314</u>	<u>(1,015,420)</u>	<u>281,181</u>	<u>329,502</u>
	<u>2,536,867</u>	<u>1,125,634</u>	<u>(1,222,726)</u>	<u>-</u>	<u>2,439,775</u>

Unrestricted funds:

General purposes fund

This is the principle fund of the charity and income produced from this fund is used to support the work of the charity.

Unrestricted designated funds:

Property fund

This fund represents the bricks and mortar included at the balance sheet value.

Madina Masjid fund

This fund provides the operating capital of the Madina Masjid.

Restricted funds:

Madrasah Fund

This fund relates to monies donated and fees collected in running and supporting the Madrasah.

Darul-Arqum Fund

This fund relates to monies donated and fees collected in running and supporting the nursery.

Musalla & Madrasah (carpet) Fund

This fund relates to monies collected for the replacement of the carpet in Madrasah.

Kind Connections Fund

This fund relates to monies donated to assist the community during the Covid-19 pandemic.

21 Analysis of net assets between funds

	Unrestricted General Funds £	Unrestricted Property Fund £	Unrestricted Other Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	1,561,239	-	12,440	1,573,679
Current assets	(47,125)	-	403,350	396,646	752,871
Creditors falling due within one year	(6,717)	-	-	(52,470)	(59,187)
	<u>(53,842)</u>	<u>1,561,239</u>	<u>403,350</u>	<u>356,616</u>	<u>2,267,363</u>

Analysis of net assets between funds - previous year 2024

	Unrestricted General Funds £	Unrestricted Property Fund £	Unrestricted Other Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	1,351,611	-	-	1,351,611
Current assets	395,282	-	369,416	375,587	1,140,285
Creditors falling due within one year	(6,036)	-	-	(46,085)	(52,121)
	<u>389,246</u>	<u>1,351,611</u>	<u>369,416</u>	<u>329,502</u>	<u>2,439,775</u>

22 Reconciliation of net movements in funds to net cash flow from operating activities

	<u>Total 2025 £</u>	<u>Total 2024 £</u>
Net movement in funds	(172,410)	(97,092)
Add back depreciation charge	139,937	134,394
Decrease (increase) in stock	21,605	(24,515)
Decrease (increase) in debtors	8,888	5,566
Increase (decrease) in creditors	7,066	(6,639)
Net cash used in operating activities	<u>5,086</u>	<u>11,714</u>

23 Related Party Transactions

The trustees of Mount Pleasant Islamic Trust recognise the importance of transparency. The funds of the charity are expended solely for the advancement and objectives of Mount Pleasant Islamic Trust. Appropriate systems and processes are in place to ensure related parties are identified from the onset. Appropriate guidelines, normal practices and procedures are followed in all transactions with related parties, and the process is regularly reviewed. The charity, on a regular basis, continues to review its systems and processes to ensure compliance within the SORP guidelines.

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Analysis of net assets between funds - previous year 2024

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MOUNT PLEASANT ISLAMIC TRUST

England & Wales - Charity number 517670

Accounts

MOUNT PLEASANT ISLAMIC TRUST
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024
Registered Charity No. 517670

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Balance sheet	11
Statement of Cash Flows	12
Notes to the accounts	13 to 20

The trustees present their annual report and financial statements for the year ended 30 September 2024
The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Administrative details

Charity Name: Mount Pleasant Islamic Trust
Also known as: MPIT

Charity Number: 517670
Charity Office: Madina Masjid,
Purlwell Lane
Batley, WF17 7NQ

Custodian Trustees:

Gulam A Maniyar (deceased 29-9-24)
Ebrahim H. Laher,
Yusuf Aswat
Esuf M. Karolia
Yusuf S. Patel
Abdul A Patel

Trustees / Office Bearers:

Chair	Mohmad Faruk Dabhad
Vice Chair	Suleman Nana
General Secretary	Fezal Valimulla
Joint Secretary	Yusuf I Lunat
Assistant Joint Secretary	Ebrahim A Laher
Madrasah Secretary	Mohsin A Pandor
Treasurer Hafez	Mohammed Amin Karolia
Assistant Treasurer	Vashiullah S Bodiya
Assistant Treasurer	Yahya Y Akudi
Office Bearer	Azhar Salim Lakhi
Office Bearer	Yusuf H Pandor
Office Bearer	Nazir S Lorgat

Other executive members:

Hafez Khalid A. Daji	Rashid E. Soni	Gulam Y. Laher
Ebrahim G. Karolia	Zakir Soni	Zunaid Katharada
Ebrahim G. Laher	Ismail Lunat	Mohammed Ali Karolia
Anish I. Mayet	Hanif Vallimulla	Fazal Ahmed Ali Novsarka
Imran Seedat	Zakir Ahmed I. Lunat	Hafez Mohamed Amin Rawat
Yusuf Patel	Suhail Mayat	Abdul Rehman Y Mayet
Moosa Ravat	Hanif Mayat	

Key Staff: Madrasah Head Teacher: Z. Akudi

Advisers: Bankers: Virgin Money (Yorkshire Bank Plc), Lloyds Bank Plc, HSBC Bank Plc
Accountants/Auditors: Forrest Burlinson 20 Owl Lane, Dewsbury, WF12 7RQ
Solicitors: Disken & Co 20 Bond Street, Dewsbury, WF13 1AT

Auditor: Ebrahim Suleman ACA

Purpose and activities

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future objectives, and have complied with the Charities Act.

The purposes of the charity are:

- The advancement of the Islamic faith primarily in Mount Pleasant, Batley and its surrounding areas by all means consistent with the teachings of the Quran and Hadith as interpreted by the Deobandi school of thought, and in particular by the provision and maintenance of Masjid (place of worship) and Madrasah (place of learning).

Our aims are:

- Carrying out religious, educational, social, civic, charitable, literary, research and visits from other faiths to the trust.

- Strengthening unity and relations amongst Muslim communities and Non-Muslim communities promoting harmony and a cohesive society through interfaith work.
- To support agencies and individuals and other charitable organisations involved in charitable work and the relief of poverty or other social needs.

Public Benefit Statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit in exercising their powers and duties and in planning future objectives and have complied with the Charities Act.

Structure, governance and management

The Charitable Trust is constituted by way of a Constitution adopted 3 March 1985, as last amended on 23 November 2014. The trustees named above have served throughout the year except where indicated.

Appointment of trustees is governed by the Constitution of the charity. The Trustees are authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

The charity is run by the 'Executive Committee' and ordinarily consists of not less than 3 and not more than 35 individuals. Members of the Executive Committee are elected at the Annual General Meeting.

Trustees are required to disclose all relevant interests and register them with the Executive Committee and in accordance with the Trust's policy they must withdraw from decisions where a conflict of interest arises.

Policies and procedures adopted for the induction and training of trustees

Trustees are elected on their past record of charitable work with the Trust. To ensure that new trustees fulfil their duties and responsibilities the Trust will provide guidance and assistance in accordance with the Charity Commission's guidelines. The Trust will also nominate one person to attend training courses and that person will be responsible for training new trustees.

Key management personnel and pay policy for senior staff

The trustees consider the Executive Committee as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give their time freely and no trustee remuneration was paid during the year. The pay of senior staff is reviewed regularly in accordance with what is considered to be good practice.

Achievements and performance

- Masjid Toilets refurbished and Masjid Roof repair completed.
- Installation of new doors at the Masjid.
- Refurbishment of Old Madrasah Hall.
- Hosting Worldwide Quran Competition over 4 days.
- Refurbishment of Nursery play area.
- General maintenance of the New Madrasah.
- Initial analysis of Madrasah re-structure.
- Winter breakfast club and games night for the youth.
- Access to burial services 24hr is available to members and non members.
- Allowing interfaith meetings and arranging visits to the Masjid and Madrasah with Schools, churches, voluntary organisations.
- Safeguarding training workshops for all Ustaads (teachers), volunteers, Trustees and caretakers.
- Fundraising through receiver system and payments made online or via bank transfer for greater flexibility
- Criminal Record Bureau checks for staff and volunteers are in place and renewed.
- Providing Access to marriage ceremonies and services.
- Access to membership applications online.
- Continue to build good community relations with, local schools, education authority, local councillors, central government and arranging meetings with the Police in our venues to enable the local community to attend.
- Ensuring young people have access to education material through speeches, literature and lectures online.
- During the year pupils from the trust entered major Quran competitions, reaching the finals in each competition.
- Pupil admissions for members and non-members children from the Madrasah.
- Raising funds from the community for local, national and worldwide disasters such as MRI appeal and Palestine.
- The MPIT website is up and running for the community to access.
- On Line Payments systems in place.
- Madrasah Fees paid via on line payment system (Raazil-Parents having ability to pay 10 monthly or 12 month instalments).
- Completion of Islamiya Syllabus.

- Other Madrasah Schools/Subscribing to Syllabus, copy rights in place
- Fund raising for local and international charities including emergency appeals for disasters like Pakistan floods.
- Children activities and programmes introduced during school holidays.
- Creation of revival group to cater for the spiritual needs of the community.
- Programmes and activities held for women and girls
- Pupil admissions for members and non-members children for the madrasah.
- Assist new Muslims to access teaching and praying facilities.
- First Youth conference took place

Mount Pleasant Islamic Trust continues to provide formal and non formal education to students by trained teachers and supports the teachers with internal and external training initiatives such as child protection; first aid; health and safety; and safeguarding training, these training days are built into the teacher's year planner

A successful and fully subscribed Darul Arqum Nursery serving the wider community.

Female volunteers of Mount Pleasant Islamic Trust continue to assist the trust by holding charity events and womens wellbeing programmes.

- CCTV systems have assisted the police in crime prevention at both sites.
- Effective systems are in place for communication between the trustees, members and staff of the trust.
- Everyone is encouraged to provide feedback and input to the Executive Committee via email, phone or in writing.
- Regular executive meetings are held to identify deficits and the minutes of each meeting can be accessed on request by members.

Financial review and reserves

The Trustees are pleased to report that in the year donations were received enabling the charity to continue the achievement of its objectives. During the year the funds generated by the Trust activities have enabled the Trust to cover the bills of the Charity.

The charity's expenditure on charitable activities exceeded its overall income for the year by £97,092 (2023: £113,279). As ever the charity's principal cost is wages and salaries for staff, these costs which account for 60% of total expenditure, have risen by £100,511 in the year.

Islamiyah Publications which is the publishing of the Madrasah syllabus has made sales in the year of £58,125 (2023: £57,199). and income from hiring of premises and utensils was £21,320 (2023: £28,630).

General reserves were £389,246 as at 30 September 2024 (2023: £387,697).

The Property Fund was £1,351,611 this is the book value (at cost) of the buildings and so cannot be considered as readily available reserves.

Mount Pleasant Islamic Trust has a policy of maintaining a Madrasah Fund with a minimum of working capital of £25,000, which is topped up from the General reserves. This effectively represents the annual cost of supporting the Madrasah above the fees that are received, the top-up for this last year was £267,431 (2023: £321,314).

Reserves policy

It is the policy of the Trust to maintain unrestricted funds such that the normal activities of the charity can be maintained at a satisfactory level, our obligations met and the services provided by MPIT are enhanced. The levels of the reserves are detailed in the financial statements. The reserves of the Trust originate from original and subsequent capital and revenue donations. The Trustees have adopted a reserves policy that ensures the continuing ability of the Trust to meet its objectives. The Trust now has 2 investment properties to support its activities.

Investment Powers

The Constitution authorises the trustees to make and hold investments in accordance with the objects and professional advice using the general funds of the charity.

Risk management

The trustees actively assess the major risks to which the charity is exposed through regular meetings and are satisfied that systems are in place to mitigate their exposure to any major risks.

These include:

- Safeguarding training workshops for all Ustaads (teachers), volunteers, Trustees and caretakers.
- Criminal Record Bureau checks for staff and volunteers are in place and renewed.
- CCTV systems which have assisted the police in crime prevention at both sites.
- In the course of the year the trustees have reviewed the need to maintain adequate resources for both working

- capital and future resource needs.
- Effective systems are in place for communication between Trustees, members and staff of the trust.
- Regular executive meetings are held to identify deficits and the minutes of each meeting can be accessed on request by members.
- Everyone is encouraged to provide feedback and input to the Executive Committee via email, phone or in writing.

Plans for future periods

The following proposed future key objectives are to help ensure the smooth and effective running of the Trust.

- Ongoing discussions with members to keep properties updated and repaired. Propose future works with regard to property including the annex.
- Continue to increase membership and raise funds.
- Make access to facilities for the whole community.
- Property investment - 2 properties purchased to safeguard the future income of the Trust.
- Ensure budget plans are in place with strategies to meet the Trust's yearly financial obligations.

1 - Strong organisation and leadership

The Trust needs to continue looking to:

- 1.1 Strengthening the organisational structure.
- 1.2 Taking steps to be an effective, dynamic, strong and trusted charity.
- 1.3 Working in partnership with local organisations; the community; healthcare and police to strengthen community safety.

2 - Secure financial resources

- 2.1 Strengthen our independence of attracting donors by identifying funding sources via local businesses.
- 2.2 Secure and strengthen partnerships with parents of the young children attending the Madrasah
- 2.3 Develop a strong volunteer base for the Mount Pleasant Islamic Trust and youth development initiatives.

3 - Nurturing friendships and establishing new networks

- 3.1 Building a stronger relationship with mainstream and community organisations and engaging with them.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- 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 a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that 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 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, such legislation may differ from legislation in other jurisdictions.

Thanks

The trustees take this opportunity to thank the local community, in particular our generous donors and beneficiaries for their support and having faith in the Trust for its ability to deliver services to the local Islamic community.

The executive committee, volunteers, staff and friends remain committed to the work of Mount Pleasant Islamic Trust.

Approval

This report was approved by the trustees on 18th May 2025 and signed on their behalf.

.....
Signed Mohmad Faruk Dabhad
(Chair)

.....
Signed Mohammed Amin Karolia
(Treasurer)

Opinion

We have audited the financial statements of Mount Pleasant Islamic Trust for the year ended 30 September 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- I Give a true and fair view of the state of the charitable company's affairs as at 30 September 2024 and of its incoming resources and applications of resources, including its income and expenditure, for the year then ended;
- I Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- I Have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the related sections of this report.

Other Matter

The financial statements of Mount Pleasant Islamic Trust for the year ended 30 September 2023 were not audited and therefore no independent audit opinion was issued in respect of that period. Therefore, the comparative figures shown in these financial statements for the prior year are unaudited. Our opinion is not modified in respect of this matter.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- | adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- | the financial statements are not in agreement with the accounting records and returns; or
- | certain disclosures of trustees' remuneration specified by law are not made; or
- | we have not received all the information and explanations we require for our audit; or

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement (page 4), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities act 2011 and report in accordance with the Act and relevant regulations made of having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with ISAs (UK), the auditor exercises professional judgement and maintains professional skepticism throughout the audit.

The extent to which the audit was considered capable of detecting irregularities including fraud. Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

To help us identify instances of non-compliance with laws and regulations that might have a material effect on the financial statements, and in identifying and assessing the risks of material misstatement in respect to non-compliance, or procedures included, but were not limited to:

- | Making enquiries of management and, where appropriate, those charged with governance, as to whether the charity is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- | Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- | Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- | Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as tax legislation, pension legislation, the Charities Act 2011 .

Based on our understanding of the charity and its sector, we identified that the principal risks of non-compliance with laws and regulations related to UK Charity Law and Safeguarding regulations. We considered the extent to which non-compliance might have a material effect on the financial statements, as well as those laws and regulations that have a direct impact on the preparation of the financial statements.

In addition, we evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements including the risk of override of controls and determined that the principal risks were related to revenue and management bias in accounting estimates and application of controls around authorisation around expenditure and payments.

Our audit procedures in relation to fraud included but were not limited to:

- | Making enquiries of management on whether they had knowledge of any actual, suspected or alleged fraud;
- | Gaining an understanding of internal controls established to mitigate risks related to fraud;
- | Discussion amongst the engagement team around the risks of fraud;
- | Evaluating and responding to the high risk of management override of controls by performing suitable tests over areas such as accounting entries;
- | Substantively testing areas susceptible to fraud and manipulation, such as revenue recognition.

There are inherent limitations in the audit procedures. Auditing standards limit the audit procedures to identify non-compliance with laws and regulations, the further that particular laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

As with any audit, there remains a risk of non-detection of irregularities, as these can involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

The primary responsibility for the prevention and detection of irregularities, including fraud, rests with the trustees.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Ebrahim Suleman (Senior Statutory Auditor)
for and on behalf of Forrest Burlinson, Statutory Auditor

18th May 2025

20 Owl Lane, Dewsbury WF12 7RQ

MOUNT PLEASANT ISLAMIC TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Charity No. 517670

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
<i>Donations</i>	2	177,100	-	177,100	144,686
<i>Charitable activities</i>	3	99,577	784,314	883,891	720,322
<i>Trading activities</i>	4	58,125	-	58,125	57,199
<i>Investment: bank interest</i>		6,518	-	6,518	3,059
Total income		<u>341,320</u>	<u>784,314</u>	<u>1,125,634</u>	<u>925,266</u>
Expenditure on:					
Charitable activities					
Masjid	5	137,122	-	137,122	37,450
Madrasah	6	-	751,845	751,845	747,943
Darul-Arqum	7	-	263,575	263,575	214,142
Charitable donations	8	12,134	-	12,134	98
Trading activities	9	27,584	-	27,584	14,978
Other activity costs	10	30,466	-	30,466	23,934
Total expenditure		<u>207,306</u>	<u>1,015,420</u>	<u>1,222,726</u>	<u>1,038,545</u>
Net income/(expenditure)		134,014	(231,106)	(97,092)	(113,279)
Transfers	19	(281,181)	281,181	-	-
Net movement in funds	12,19	(147,167)	50,075	(97,092)	(113,279)
Reconciliation of funds:					
Total funds brought forward		2,257,440	279,427	2,536,867	2,650,146
Fund funds carried forward		<u>2,110,273</u>	<u>329,502</u>	<u>2,439,775</u>	<u>2,536,867</u>

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<u>FIXED ASSETS:</u>					
Tangible assets	15	1,351,611	-	1,351,611	1,486,005
<u>CURRENT ASSETS:</u>					
Stock	16	98,258	-	98,258	73,743
Debtors & Prepayments		968	34,209	35,177	40,743
Cash at bank and in hand	17	665,472	341,378	1,006,850	995,136
Total current assets		764,698	375,587	1,140,285	1,109,622
<u>LIABILITIES:</u>					
Creditors falling due within one year	18	6,036	46,085	52,121	58,760
Net current assets		758,662	329,502	1,088,164	1,050,862
NET ASSETS:		2,110,273	329,502	2,439,775	2,536,867
<u>FUNDS OF THE CHARITY:</u>					
General purposes fund	19	389,246	-	389,246	387,697
Property fund		1,351,611	-	1,351,611	1,486,005
Madina Masjid fund		369,416	-	369,416	383,738
Madrasah Fund		-	25,000	25,000	28,208
Darul-Arqum Fund		-	299,579	299,579	246,296
Kind Connections		-	897	897	897
Musalla Carpet Fund		-	4,026	4,026	4,026
		2,110,273	329,502	2,439,775	2,536,867

The notes on pages 13 to 20 form part of these accounts.

Approved by the trustees on 18th May 2025 and signed on their behalf by:

Signed : **Mohmad Faruk Dabhad**
(Chair)

Signed : **Mohammed Amin Karolia**
(Treasurer)

MOUNT PLEASANT ISLAMIC TRUST
 STATEMENT OF CASH FLOWS
 AS AT 30 SEPTEMBER 2024

Charity No. 517670

	Notes	Total 2024 £	Total 2023 £
Cash flows from operating activities	21	11,714	29,034
Purchase of property, plant and equipment		-	
Change in cash and cash equivalents in the reporting period		<u>11,714</u>	<u>29,034</u>
Cash and cash equivalents at the beginning of the period		995,136	966,102
Cash and cash equivalents at the end of the period		<u>1,006,850</u>	<u>995,136</u>
Reconciliation of cash and cash equivalents			
Bank and cash in hand		1,006,850	995,136
Total cash and cash equivalents		<u>1,006,850</u>	<u>995,136</u>

1 Accounting Policies

The Charity is a public benefit entity as defined by FRS 102.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation of accounts

The accounts are prepared under the historical cost convention and include the results of the charity's operations which are described in the Trustees' Report and all of which are continuing.

The accounts have been prepared in accordance with the Statement of Recommended Practice: 'Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)', applicable regulations, and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the charity and monetary amounts are rounded to the nearest £.

1.2 Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor, legator, grant provider, or trust deed.

Restricted funds are those relating to monies donated and fees collected in running and supporting the Madressa and Darul-Arqum, as well as appeals and donations for specific purposes explained in the notes below.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in the furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Designated funds are the Property Fund that represents the 'bricks-and-mortar' of assets that would have to be disposed of for these funds to be realised and the Madina Masjid fund which is the operating capital of the Masjid.

1.3 Income

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability and are stated before all expenses.

1.4 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Where expenditure has been allocated between activities this has been done on the basis of the utilization of facilities approximating to the amount of space occupied.

All expenditure is shown inclusive of VAT which the charity is not entitled to reclaim.

1.5 Allocation of overhead and support costs

Overhead and support costs have been allocated as included in note 11 below.

1.6 Tangible fixed assets for use by the charity and depreciation

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets less their estimated residual value over their expected useful lives on the following bases:

Land	NIL
Buildings	straight line over 25 years
Fixtures, Fittings & Equipment	straight line over 5 years

1.7 Stock

Stocks are stated at lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, other direct costs incurred in bringing the stocks to their present condition.

1.8 Debtors and prepayments

Trade and other debtors are recognised at the settlement amount due after any discount.

Prepayments are the amount of expenditure prepaid as at the period end after taking account of any discount.

1.9 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation as a result of a past transaction or event that will probably result in the transfer of funds and the amount due to settle the obligation can be measured or estimated reliably, these are recognised after any discount due.

1.10 Financial instruments

Financial instruments are recognised in the charity's balance sheets when the charity becomes party to the contractual provisions of the instrument.

The charity has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. Being a company limited by guarantee, the charity has no equity instruments. Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2 Donations and gifts

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
General donations	177,100	-	177,100	144,686
	<u>177,100</u>	<u>-</u>	<u>177,100</u>	<u>144,686</u>

3 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Members fees	76,102	-	76,102	77,821
Madrasah fees	-	468,781	468,781	399,144
Bookshop (Kutub-Khana) income	-	10,879	10,879	8,965
Darul-Arqum funding	-	299,130	299,130	200,627
Darul-Arqum other income	-	3,978	3,978	2,297
Madrasah Funday	-	1,546	1,546	-
Hall booking and equipment hire	21,320	-	21,320	28,630
Marriage fees	1,875	-	1,875	1,460
Income from solar panels & banner	-	-	-	1,298
Kafan Fee	280	-	280	80
	<u>99,577</u>	<u>784,314</u>	<u>883,891</u>	<u>720,322</u>

4 Income from charity trading activities

	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
	£	£	£	£
Islamiyah Series Publications	58,125	-	58,125	57,199
	<u>58,125</u>	<u>-</u>	<u>58,125</u>	<u>57,199</u>

5 Madina Masjid costs

	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
	£	£	£	£
Insurance	2,902	-	2,902	2,671
Heat and light	28,966	-	28,966	25,945
Repairs and renewals	95,315	-	95,315	(75)
Madina Masjid Wudhu Khana expenses				-
Miscellaneous expenses	250	-	250	320
Printing, postage and stationery	-	-	0	460
Water rates	2,443	-	2,443	2,353
Support costs (note 12)	7,246	-	7,246	5,776
	<u>137,122</u>	<u>-</u>	<u>137,122</u>	<u>37,450</u>

6 Madrasah costs

	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
	£	£	£	£
Wages and national insurance	-	543,458	543,458	475,085
Insurance	-	4,353	4,353	3,888
Heat and light	-	42,015	42,015	24,363
Repairs and renewals	-	25,182	25,182	84,497
Madrasah Wudhu Khana expenses	-	-	-	21,728
Printing, postage and stationery	-	1,117	1,117	-
Business rates	-	15,130	15,130	14,030
Water rates	-	4,282	4,282	3,874
Telephone	-	690	690	673
Teaching materials	-	-	0	462
Bookshop purchases	-	6,821	6,821	8,869
Management software	-	2,400	2,400	2,400
Miscellaneous expenses	-	-	0	-
Madrasah Prizes	-	3,019	3,019	9,136
Professional Fees	-	1,500	1,500	-
Support costs (note 12)	-	101,878	101,878	98,938
	<u>-</u>	<u>751,845</u>	<u>751,845</u>	<u>747,943</u>

7 Darul-Arqum costs

	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
	£	£	£	£
Wages, NI and pension costs	-	193,416	193,416	161,281
Staff training	-	2,715	2,715	1,548
Repairs and renewals	-	20,617	20,617	8,261
Printing, postage and stationery	-	379	379	1,682
Telephone	-	185	185	176
Teaching materials	-	6,741	6,741	4,006
Miscellaneous expenses	-	4,674	4,674	3,764
Professional fees	-	98	98	144
Support costs (note 12)	-	34,750	34,750	33,280
	<u>-</u>	<u>263,575</u>	<u>263,575</u>	<u>214,142</u>

8 Charitable donations

	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
	£	£	£	£
Macmillan Donation	134		134	98
NHS MRI Donation	12,000		12,000	-
	<u>12,134</u>	<u>-</u>	<u>12,134</u>	<u>98</u>

9 Expenditure on trading activities

	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
	£	£	£	£
Publishing costs	27,515	-	27,515	14,978
Bank charges	69	-	69	-
	<u>27,584</u>	<u>-</u>	<u>27,584</u>	<u>14,978</u>

10 Other activity costs

	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
	£	£	£	£
Repairs and renewals	17,480	-	17,480	18,122
Business rates	842	-	842	990
Printing, postage and stationery	-	-	-	332
Telephone	405	-	405	588
Professional Fees	1,450	-	1,450	
Miscellaneous expenses	10,289	-	10,289	3,806
Syllabus sundries	-	-	-	96
Kind Connections Expenses	-	-	-	-
	<u>30,466</u>	<u>-</u>	<u>30,466</u>	<u>23,934</u>

11 Support costs

	Property costs £	Admin & governance £	Total £
Masjid	4,876	2,370	7,246
Madrasah	97,138	4,740	101,878
Darul-Arqum	32,380	2,370	34,750
	<u>134,394</u>	<u>9,480</u>	<u>143,874</u>

Support costs - prior year

	Property costs £	Admin & governance £	Total £
Masjid costs	4,876	900	5,776
Madrasah costs	97,138	1,800	98,938
Darul-Arqum costs	32,380	900	33,280
	<u>134,394</u>	<u>3,600</u>	<u>137,994</u>

12 Net movements in funds for the year

This is stated after charging:	2024 Total £	2023 Total £
Depreciation	134,394	134,394
Auditor for services of:		
- examination	-	1,710
- accountancy	3,840	1,890
- audit	<u>5,400</u>	<u>-</u>

13 Staff costs

The average monthly number of staff employed by the charity during the reporting period and an estimate of the full-time equivalent (FTE) number of staff:

	Average no. 2024	FTE no. 2024	Average no. 2023	FTE no. 2023
Madrasah	77	46	72	32
Darul-Arqum	18	11	15	13
	<u>95</u>	<u>57</u>	<u>87</u>	<u>45</u>
	2024		2023	
	£		£	
Wages and salaries				
Madrasah	535,539		470,239	
Darul-Arqum	187,268		157,100	
Pension contributions				
Madrasah	1,109		519	
Darul-Arqum	-		-	
Social security costs				
Madrasah	6,810		4,326	
Darul-Arqum	6,150		4,181	
	<u>736,876</u>		<u>636,365</u>	

There are no employees with emoluments above £60,000 in the year or the previous year.

14 Remuneration and expenses to trustees

No remuneration or expenses were paid to any trustee in the year.

15 Tangible Fixed Assets

	Freehold Land and Buildings £	Fixtures and Fittings £	Total £
Cost			
At 1 October 2023	3,659,832	101,147	3,760,979
Additions	-	-	-
Disposals	-	-	-
At 30 September 2024	<u>3,659,832</u>	<u>101,147</u>	<u>3,760,979</u>
Depreciation			
At 1 October 2023	2,173,827	101,147	2,274,974
Charge for the year	134,394	-	134,394
On disposals	-	-	-
At 30 September 2024	<u>2,308,221</u>	<u>101,147</u>	<u>2,409,368</u>
Net book value			
At 30 September 2024	<u>1,351,611</u>	<u>-</u>	<u>1,351,611</u>
At 30 September 2023	<u>1,486,005</u>	<u>-</u>	<u>1,486,005</u>

In October 2024, after the current year end, the Charity has purchased 2 investment properties to safeguard the future income of the Charity. The purchase price of each property was £140,000.

16 Stock

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total as restated £
Stock of syllabus books	98,258	-	98,258	73,743

17 Cash at bank and in hand

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Cash at bank	657,361	338,188	995,549	984,412
Cash in hand	8,111	3,190	11,301	10,724
	<u>665,472</u>	<u>341,378</u>	<u>1,006,850</u>	<u>995,136</u>

18 Liabilities

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Creditors and accruals	6,036	11,336	17,372	35,915
Prepaid income	-	45,874	45,874	22,473
Taxes and social security costs	-	(11,125)	(11,125)	372
	<u>6,036</u>	<u>46,085</u>	<u>52,121</u>	<u>58,760</u>

19 Analysis of charitable funds - current year

	Balance at 1 Oct 2023 £	Incoming resources £	Resources expended £	Transfers £	Total funds 30 Sept 2024 £
Unrestricted Funds:					
General purposes fund	387,697	225,766	(70,184)	(154,033)	389,246
Property fund	1,486,005	-	-	(134,394)	1,351,611
Madina Masjid fund	383,738	115,554	(137,122)	7,246	369,416
	<u>2,257,440</u>	<u>341,320</u>	<u>(207,306)</u>	<u>(281,181)</u>	<u>2,110,273</u>
Restricted Funds:					
Madrasah Fund	28,208	481,206	(751,845)	267,431	25,000
Darul-Arqum Fund	246,296	303,108	(263,575)	13,750	299,579
Kind Connections	897	-	-	-	897
Musalla Carpet Fund	4,026	-	-	-	4,026
	<u>279,427</u>	<u>784,314</u>	<u>(1,015,420)</u>	<u>281,181</u>	<u>329,502</u>
	<u>2,536,867</u>	<u>1,125,634</u>	<u>(1,222,726)</u>	<u>-</u>	<u>2,439,775</u>

Analysis of charitable funds - previous year

	Balance at 1 Oct 2022 £	Incoming resources £	Resources expended £	Transfers £	Total funds 30 Sept 2023 £
Unrestricted Funds:					
General purposes fund	372,559	238,124	(39,010)	(183,976)	387,697
Property fund	1,620,399	-	-	(134,394)	1,486,005
Madina Masjid fund	339,303	76,109	(37,450)	5,776	383,738
	<u>2,332,261</u>	<u>314,233</u>	<u>(76,460)</u>	<u>(312,594)</u>	<u>2,257,440</u>
Restricted Funds:					
Madrasah Fund	25,000	408,109	(726,215)	321,314	28,208
Darul-Arqum Fund	266,234	202,924	(214,142)	(8,720)	246,296
Kind Connections	897	-	-	-	897
Musalla Carpet Fund	4,026	-	-	-	4,026
Wudhu Khana (washrooms) Fund	21,728	-	(21,728)	-	-
	<u>317,885</u>	<u>611,033</u>	<u>(962,085)</u>	<u>312,594</u>	<u>279,427</u>
	<u>2,650,146</u>	<u>925,266</u>	<u>(1,038,545)</u>	<u>-</u>	<u>2,536,867</u>

Unrestricted funds:

General purposes fund

This is the principle fund of the charity and income produced from this fund is used to support the work of the charity.

Unrestricted designated funds:

Property fund

This fund represents the bricks and mortar included at the balance sheet value.

Madina Masjid fund

This fund provides the operating capital of the Madina Masjid.

Restricted funds:

Madrasah Fund

This fund relates to monies donated and fees collected in running and supporting the Madrasah.

Darul-Arqum Fund

This fund relates to monies donated and fees collected in running and supporting the nursery.

Musalla & Madrasah (carpet) Fund

This fund relates to monies collected for the replacement of the carpet in Madrasah.

Kind Connections Fund

This fund relates to monies donated to assist the community during the Covid-19 pandemic.

20 Analysis of net assets between funds

	Unrestricted General Funds £	Unrestricted Property Fund £	Unrestricted Other Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	1,351,611	-	-	1,351,611
Current assets	395,282	-	369,416	375,587	1,140,285
Creditors falling due within one year	(6,036)	-	-	(46,085)	(52,121)
	<u>389,246</u>	<u>1,351,611</u>	<u>369,416</u>	<u>329,502</u>	<u>2,439,775</u>

Analysis of net assets between funds - previous year 2023

	Unrestricted General Funds £	Unrestricted Property Fund £	Unrestricted Other Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	1,486,005	-	-	1,486,005
Current assets	393,411	-	383,738	332,473	1,109,622
Creditors falling due within one year	(5,714)	-	-	(53,046)	(58,760)
	<u>387,697</u>	<u>1,486,005</u>	<u>383,738</u>	<u>279,427</u>	<u>2,536,867</u>

21 Reconciliation of net movements in funds to net cash flow from operating activities

	<u>Total 2024 £</u>	<u>Total 2023 £</u>
Net movement in funds	(97,092)	(113,279)
Add back depreciation charge	134,394	134,394
Decrease (increase) in stock	(24,515)	12,707
Decrease (increase) in debtors	5,566	(17,574)
Increase (decrease) in creditors	(6,639)	12,787
Net cash used in operating activities	<u>11,714</u>	<u>29,035</u>

22 Related Party Transactions

The trustees of Mount Pleasant Islamic Trust recognise the importance of transparency. The funds of the charity are expended solely for the advancement and objectives of Mount Pleasant Islamic Trust. Appropriate systems and processes are in place to ensure related parties are identified from the onset. Appropriate guidelines, normal practices and procedures are followed in all transactions with related parties, and the process is regularly reviewed. The charity, on a regular basis, continues to review its systems and processes to ensure compliance within the SORP guidelines.

MOUNT PLEASANT ISLAMIC TRUST

England & Wales - Charity number 517670

Accounts

MOUNT PLEASANT ISLAMIC TRUST
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Registered Charity No. 517670

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The trustees present their annual report and financial statements for the year ended 30 September 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Administrative details

Charity Name: Mount Pleasant Islamic Trust
Also known as: MPIT

Charity Number: 517670
Charity Office: Madina Masjid,
Purlwell Lane
Batley, WF17 7NQ

Custodian Trustees:

Gulam A Maniyar
Ebrahim H. Laher,
Yusuf Aswat
Esuf M. Karolia
Yusuf S. Patel
Abdul A Patel

Trustees / Office Bearers:

Chair	Mohmad Farouk Dabhad
Vice Chair	co-opted Ismail H Mamaniat (resigned Nadeem Y. Karolia)
General Secretary	Yusuf I. Lunat
Assistant Joint Secretary	Nazir S Lorgat
Assistant Joint Secretary	Ebrahim A Laher
Madrasah Secretary	Yusuf H Pandor
Treasurer	Mohammed Amin Karolia (co-opted)
Assistant Joint Treasurer	Vashiullah S Bodiyyat
Assistant Joint Treasurer	Yahya Y Akudi
Office Bearer	Yousuf C. Mulla
Office Bearer	Mohsin A Pandor
Office Bearer	Mohammed H. Mayat

Other executive members:

Hafez Khalid A. Daji	Rashid E. Soni	Gulam Y. Laher
Ebrahim G. Karolia	Zakir Soni	Zunaid Katharada
Ebrahim G. Laher	Ismail Lunat	Mohammed Ali Karolia
Anish I. Mayet	Hanif Vallimulla	Fazal Ahmed Ali Novsarka
Imran Seedat	Zakir Ahmed I. Lunat	Hafez Mohamed Amin Rawat
Yusuf Patel	Suhail Mayat	Abdul Rehman Y Mayet

Key Staff: Madrasah Head Teacher: Z. Akudi

Advisers: Bankers: Virgin Money (Yorkshire Bank Plc), Lloyds Bank Plc, HSBC Bank Plc
Accountants: Forrest Burlinson 20 Owl Lane, Dewsbury, WF12 7RQ
Solicitors: Disken & Co 20 Bond Street, Dewsbury, WF13 1AT

Independent Examiner: Ebrahim Suleman ACA

Purpose and activities

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future objectives, and have complied with the Charities Act.

The purposes of the charity are:

- The advancement of the Islamic faith primarily in Mount Pleasant, Batley and its surrounding areas by all means consistent with the teachings of the Quran and Hadith as interpreted by the Deobandi school of thought, and in particular by the provision and maintenance of Masjid (place of worship) and Madrasah (place of learning).

Our aims are:

- Carrying out religious, educational, social, civic, charitable, literary, research and visits from other faiths to the trust.

- Strengthening unity and relations amongst Muslim communities and Non-Muslim communities promoting harmony and a cohesive society through interfaith work.
- To support agencies and individuals and other charitable organisations involved in charitable work and the relief of poverty or other social needs.

Public Benefit Statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit in exercising their powers and duties and in planning future objectives.

Structure, governance and management

The Charitable Trust is constituted by way of a Constitution adopted 3 March 1985, as last amended on 23 November 2014. The trustees named above have served throughout the year except where indicated. Appointment of trustees is governed by the Constitution of the charity. The Trustees are authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. The charity is run by the 'Executive Committee' and ordinarily consists of not less than 20 and not more than 35 individuals. Members of the Executive Committee are elected at the Annual General Meeting. Trustees are required to disclose all relevant interests and register them with the Executive Committee and in accordance with the Trust's policy they must withdraw from decisions where a conflict of interest arises.

Policies and procedures adopted for the induction and training of trustees

Trustees are elected on their past record of charitable work with the Trust. To ensure that new trustees fulfil their duties and responsibilities the Trust will provide guidance and assistance in accordance with the Charity Commission's guidelines. The Trust will also nominate one person to attend training courses and that person will be responsible for training new trustees.

Key management personnel and pay policy for senior staff

The trustees consider the Executive Committee as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give their time freely and no trustee remuneration was paid during the year. The pay of senior staff is reviewed regularly in accordance with what is considered to be good practice.

Achievements and performance

Updating the list of members was a priority due to decrease in membership. The local authority registered our premises as the covid Mortuary where local Muslims had access to burial services. The volunteers were trained in all aspects of washing and shrouding of bodies with PPE gear. All volunteers in each section of the Muslim community were coordinated by Mount Pleasant Islamic Trust. Mount Pleasant Islamic Trust set up a Covid Burial Committee for the whole community with both men and women volunteers coordinating all the Muslim community in Batley. Covid rules and regulations have been adhered to with guidance from Health and government guidelines in worship and in our private school. Covid was and still is a difficult challenge. Risk assessments have been created and followed in accordance with government guidelines and maintained throughout. In line with Covid rules volunteers ensured hand sanitising, mask wearing and temperature checking monitored at all pray times and we supported the wider community providing advice, information and accommodating for different sections of the Muslim community to use our facilities due to the number of buildings we have in the Trust to ensure that facilities were available at various times of prayers, funerals and wedding ceremonies.

- Masjid Toilets refurbished and Masjid Roof front repair completed.
- Access to burial services 24hr is available to members and non members.
- Allowing interfaith meetings and arranging visits to the Masjid and Madrasah with Schools, churches, voluntary organisations.
- Safeguarding training workshops for all Ustaads (teachers), volunteers, Trustees and caretakers.
- Fundraising through receiver system and payments made online or via bank transfer for greater flexibility
- Criminal Record Bureau checks for staff and volunteers are in place and renewed.
- Providing Access to marriage ceremonies
- Access to membership applications online. Updating members list as a priority due to increase in membership.
- Continue to build good community relations with, local schools, education authority, local councillors, central government and having partnership working with the local authority and Police.
- Ensuring young people have access to education material through speeches, literature and lectures online.
- During the year pupils from the trust entered major competitions, reaching the finals in each competition.
- Raising funds from the community for local, national and worldwide disasters.
- The MPIT website on-line including Facebook account.
- On Line Payments in place for Membership fees.

- Madrasah Fees paid via on line payment system (Raazil-Parents having ability to pay 10 monthly or 12 month instalments).
- Completion of Islamiya Syllabus.
- Other Madrasah Schools/Subscribing to Syllabus, copy rights in place
- Fund raising for local and international charities including emergency appeals for disasters like Pakistan floods.
- Children activities and programmes introduced during school holidays.
- Creation of revival group to cater for the spiritual needs of the community.
- Programmes and activities held for women and girls

Mount Pleasant Islamic Trust continues to provide formal and non formal education to students by trained teachers and supports the teachers with internal and external training initiatives such as child protection; first aid; health and safety; and safeguarding training, these training days are built into the teacher's year planner

A successful and fully subscribed Darul Arqum Nursery serving the wider community.

Sisters of Mount Pleasant Islamic Trust are still actively involved in raising awareness of Mount Pleasant Islamic Trust activities by recruiting volunteers to assist the trust towards progression.

- CCTV systems have assisted the police in crime prevention at both sites including assisting management committee to monitor at prayer times in the covid environment.
- Effective systems are in place for communication between the trustees, members and staff of the trust.
- Everyone is encouraged to provide feedback and input to the Executive Committee via email, phone or in writing.
- Regular executive meetings are held to identify deficits and the minutes of each meeting can be accessed on request by members.

Financial review and reserves

The Trustees are pleased to report that in the year donations were received enabling the charity to continue the achievement of its objectives. During the year the funds generated by the Trust activities have enabled the Trust to cover the bills of the Charity. The Trust also successfully secured HMRC JRS funding and a Covid Grant.

The charity's expenditure on charitable activities exceeded its overall income for the year by £113,279 (2022: £58,907). As ever the charity's principal cost is wages and salaries for staff, these costs which account for 61% of total expenditure, have risen by £55,830 in the year.

Islamiyah Publications which is the publishing of the Madrasah syllabus has made sales in the year of £57,199 (2022: £60,296). and income from hiring of premises and utensils was £28,630 (2022: £17,536).

General reserves were £387,697 as at 30 September 2023 (2022: £372,559).

The Property Fund was £1,486,005 this is the book value (at cost) of the buildings and so cannot be considered as readily available reserves.

Mount Pleasant Islamic Trust has a policy of maintaining a Madrasah Fund with a minimum of working capital of £25,000, which is topped up from the General reserves. This effectively represents the annual cost of supporting the Madrasah above the fees that are received, the top-up for this last year was £321,314 (2022: £237,248).

In this year this transfer figure includes £21,000 contribution from the Darul Arqum towards the new boiler installation in the Madrasah building.

Reserves policy

It is the policy of the Trust to maintain unrestricted funds such that the normal activities of the charity can be maintained at a satisfactory level, our obligations met and the services provided by MPIT are enhanced. The Trust does not hold excess funds and does not have investments to support its activities, the levels detailed above are needed to achieve these aims.

Investment Powers

The Constitution authorises the trustees to make and hold investments in accordance with the objects and professional advice using the general funds of the charity, but no such investments are presently held other than bank accounts held on deposit.

Risk management

The trustees actively assess the major risks to which the charity is exposed through regular meetings and are satisfied that systems are in place to mitigate their exposure to any major risks. Risk assessments were implemented and adhered to via guidelines set out by Local and Central Government, making our facilities a Covid secure environment.

These include:

- Safeguarding training workshops for all Ustaads (teachers), volunteers, Trustees and caretakers.
- Criminal Record Bureau checks for staff and volunteers are in place and renewed.
- CCTV systems which have assisted the police in crime prevention at both sites.
- In the course of the year the trustees have reviewed the need to maintain adequate resources for both working capital and future resource needs.
- Effective systems are in place for communication between Trustees, members and staff of the trust.
- Regular executive meetings are held to identify deficits and the minutes of each meeting can be accessed on request by members.
- Everyone is encouraged to provide feedback and input to the Executive Committee via email, phone or in writing.

Plans for future periods

The following proposed future key objectives are to help ensure the smooth and effective running of the Trust.

- Ongoing discussions with members for raising member fees, works to upgrade the Masjid and Hall next door to the annex.
- Future executive members to be guided on upgrade of the prayer hall/masjid facilities.
- Future Executive members to maintain all the properties of Mount Pleasant Islamic Trust.
- Update constitution for future office bearers.

1 - Strong organisation and leadership

The Trust needs to continue looking to:

- 1.1 Strengthening the organisational structure.
- 1.2 Taking steps to be an effective, dynamic, strong and trusted charity.
- 1.3 Working in partnership with local organisations; the community; healthcare and police to strengthen community safety.

2 - Secure financial resources

- 2.1 Strengthen our independence of attracting donors by identifying funding sources via local businesses.
- 2.2 Secure and strengthen partnerships with parents of the young children attending the Madrasah
- 2.3 Develop a strong volunteer base for the Mount Pleasant Islamic Trust and youth development initiatives.

3 - Nurturing friendships and establishing new networks

- 3.1 Building a stronger relationship with mainstream and community organisations and engaging with them.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- 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 a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that 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 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, such legislation may differ from legislation in other jurisdictions.

Thanks

The trustees take this opportunity to thank the local community, in particular our generous donors and beneficiaries for their support and having faith in the Trust for its ability to deliver services to the local Islamic community. The executive committee, volunteers, staff and friends remain committed to the work of Mount Pleasant Islamic Trust.

Approval

This report was approved by the trustees on 3rd January 2024 and signed on their behalf.

.....
Signed Mohamad Farouk Dabhad
(Chair)

.....
Signed Mohammed Amin Karolia
(Treasurer)

I report on my examination of the accounts of Mount Pleasant Islamic Trust (the Trust) for the year ended 30 September 2023, which are set out on pages 7 to 17.

This report is made solely to the charity's trustees, as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, for the statements I have made, or for the opinions I have stated.

I am qualified to report in accordance with section 145(3) of the Charities Act 2011 (the 2011 Act) by being a member of the Institute of Chartered Accountants in England and Wales.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the 2011 Act.

As trustees you consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

I report in respect of my examination of the Trust's accounts 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

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 Trust as required by section 130 of the Act;
or
- 2) the accounts do not accord with those records; or
- 3) the accounts 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.

Use of our report

This report is made solely to the charity's trustees, as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, for the statements I have made, or for the opinions I have stated.

dated : _____

.....
Ebrahim Suleman ACA

Member of the Institute of Chartered Accountants in England and Wales
for and on behalf of **Forrest Burlinson Chartered Accountants**
20 Owl Lane, Shaw Cross, Dewsbury, WF12 7RQ

MOUNT PLEASANT ISLAMIC TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Charity No. 517670

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
<i>Donations</i>	2	144,686	-	144,686	183,796
<i>Grants</i>	3	-	-	-	4,000
<i>Charitable activities</i>	4	109,289	611,033	720,322	659,168
<i>Trading activities</i>	5	57,199	-	57,199	60,296
<i>Investment: bank interest</i>		3,059	-	3,059	94
Total income		<u>314,233</u>	<u>611,033</u>	<u>925,266</u>	<u>907,354</u>
Expenditure on:					
Charitable activities					
Masjid	6	37,450	-	37,450	73,831
Madrasah	7	-	747,943	747,943	626,839
Darul-Arqum	8	-	214,142	214,142	201,882
Charitable donations	9	98	-	98	1,000
Trading activities	10	14,978	-	14,978	37,641
Other activity costs	11	23,934	-	23,934	25,068
Total expenditure		<u>76,460</u>	<u>962,085</u>	<u>1,038,545</u>	<u>966,261</u>
Net income/(expenditure)	12	237,773	(351,052)	(113,279)	(58,907)
Transfers	20	(312,594)	312,594	-	-
Net movement in funds	13,20	<u>(74,821)</u>	<u>(38,458)</u>	<u>(113,279)</u>	<u>(58,907)</u>
Reconciliation of funds:					
Total funds brought forward		2,332,261	317,885	2,650,146	2,709,053
Fund funds carried forward		<u>2,257,440</u>	<u>279,427</u>	<u>2,536,867</u>	<u>2,650,146</u>

MOUNT PLEASANT ISLAMIC TRUST
BALANCE SHEET
AS AT 30 SEPTEMBER 2023

Charity No. 517670

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
FIXED ASSETS:					
Tangible assets	16	1,486,005	-	1,486,005	1,620,399
CURRENT ASSETS:					
Stock		73,743	-	73,743	86,450
Debtors & Prepayments		329	40,414	40,743	23,169
Cash at bank and in hand	18	703,077	292,059	995,136	966,102
Total current assets		777,149	332,473	1,109,622	1,075,721
LIABILITIES:					
Creditors falling due within one year	19	5,714	53,046	58,760	45,974
Net current assets		771,435	279,427	1,050,862	1,029,747
NET ASSETS:		2,257,440	279,427	2,536,867	2,650,146
FUNDS OF THE CHARITY:					
General purposes fund	20	387,697	-	387,697	372,559
Property fund		1,486,005	-	1,486,005	1,620,399
Madina Masjid fund		383,738	-	383,738	339,303
Madrasah Fund		-	28,208	28,208	25,000
Darul-Arqum Fund		-	246,296	246,296	266,234
Kind Connections		-	897	897	897
Musalla Carpet Fund		-	4,026	4,026	4,026
Wudhu Khana (washrooms) Fund		-	-	-	21,728
		2,257,440	279,427	2,536,867	2,650,146

The notes on pages 10 to 17 form part of these accounts.

Approved by the trustees on 3rd January 2024 and signed on their behalf by:

Signed : Mohmad Farouk Dabhad
(Chair)

Signed : Mohammed Amin Karolia
(Treasurer)

MOUNT PLEASANT ISLAMIC TRUST
 STATEMENT OF CASH FLOWS
 AS AT 30 SEPTEMBER 2023

Charity No. 517670

	Notes	Total 2023 £	Total 2022 £
Cash flows from operating activities	22	29,034	47,389
Purchase of property, plant and equipment		-	
Change in cash and cash equivalents in the reporting period		<u>29,034</u>	<u>47,389</u>
Cash and cash equivalents at the beginning of the period		966,102	918,713
Cash and cash equivalents at the end of the period		<u>995,136</u>	<u>966,102</u>
Reconciliation of cash and cash equivalents			
Bank and cash in hand		995,136	966,102
Total cash and cash equivalents		<u>995,136</u>	<u>966,102</u>

1 Accounting Policies

The Charity is a public benefit entity as defined by FRS 102.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation of accounts

The accounts are prepared under the historical cost convention and include the results of the charity's operations which are described in the Trustees' Report and all of which are continuing.

The accounts have been prepared in accordance with the Statement of Recommended Practice: 'Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)', applicable regulations, and the Charities Act 2011. The financial statements are prepared in sterling, which is the functional currency of the charity and monetary amounts are rounded to the nearest £.

1.2 Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor, legator, grant provider, or trust deed.

Restricted funds are those relating to monies donated and fees collected in running and supporting the Madressa and Darul-Arqum, as well as appeals and donations for specific purposes explained in the notes below.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in the furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Designated funds are the Property Fund that represents the 'bricks-and-mortar' of assets that would have to be disposed of for these funds to be realised and the Madina Masjid fund which is the operating capital of the Masjid.

1.3 Income

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability and are stated before all expenses.

1.4 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Where expenditure has been allocated between activities this has been done on the basis of the utilization of facilities approximating to the amount of space occupied.

All expenditure is shown inclusive of VAT which the charity is not entitled to reclaim.

1.5 Allocation of overhead and support costs

Overhead and support costs have been allocated as included in note 12 below.

1.6 Tangible fixed assets for use by the charity and depreciation

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets less their estimated residual value over their expected useful lives on the following bases:

Land	NIL
Buildings	straight line over 25 years
Fixtures, Fittings & Equipment	straight line over 5 years

1.7 Stock

Stocks are stated at lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, other direct costs incurred in bringing the stocks to their present condition.

1.8 Debtors and prepayments

Trade and other debtors are recognised at the settlement amount due after any discount.

Prepayments are the amount of expenditure prepaid as at the period end after taking account of any discount.

1.9 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation as a result of a past transaction or event that will probably result in the transfer of funds and the amount due to settle the obligation can be measured or estimated reliably, these are recognised after any discount due.

1.10 Financial instruments

Financial instruments are recognised in the charity's balance sheets when the charity becomes party to the contractual provisions of the instrument.

The charity has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. Being a company limited by guarantee, the charity has no equity instruments. Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2 Donations and gifts

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
General donations	144,686	-	144,686	183,796
	<u>144,686</u>	<u>-</u>	<u>144,686</u>	<u>183,796</u>

3 Grants

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
KMC Grant	-	-	-	4,000
HMRC JRS Funding	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,000</u>

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Members fees	77,821	-	77,821	74,371
Madrasah fees	-	399,144	399,144	359,326
Bookshop (Kutub-Khana) income	-	8,965	8,965	10,753
Darul-Arqum funding	-	200,627	200,627	191,905
Darul-Arqum other income	-	2,297	2,297	2,392
Hall booking and equipment hire	28,630	-	28,630	17,536
Marriage fees	1,460	-	1,460	1,920
Income from solar panels & banner	1,298	-	1,298	-
Kafan Fee	80	-	80	965
	<u>109,289</u>	<u>611,033</u>	<u>720,322</u>	<u>659,168</u>

5 Income from charity trading activities

	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
	£	£	£	£
Islamiyah Series Publications	57,199	-	57,199	60,296
	<u>57,199</u>	<u>-</u>	<u>57,199</u>	<u>60,296</u>

6 Madina Masjid costs

	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
	£	£	£	£
Insurance	2,671	-	2,671	2,389
Heat and light	25,945	-	25,945	15,010
Repairs and renewals	(75)	-	(75)	44,769
Miscellaneous expenses	320	-	320	3,390
Printing, postage and stationery	460	-	460	-
Water rates	2,353	-	2,353	2,497
Support costs (note 12)	5,776	-	5,776	5,776
	<u>37,450</u>	<u>-</u>	<u>37,450</u>	<u>73,831</u>

7 Madrasah costs

	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
	£	£	£	£
Wages and national insurance	-	475,085	475,085	431,665
Insurance	-	3,888	3,888	3,584
Heat and light	-	24,363	24,363	21,745
Repairs and renewals	-	84,497	84,497	11,946
Madrasah Wudhu Khana expenses	-	21,728	21,728	19,512
Printing, postage and stationery	-	-	-	417
Business rates	-	14,030	14,030	13,418
Water rates	-	3,874	3,874	4,295
Telephone	-	673	673	796
Teaching materials	-	462	462	652
Bookshop purchases	-	8,869	8,869	7,307
Management software	-	2,400	2,400	2,400
Miscellaneous expenses	-	-	0	839
Madrasah Prizes	-	9,136	9,136	9,325
Support costs (note 12)	-	98,938	98,938	98,938
	<u>-</u>	<u>747,943</u>	<u>747,943</u>	<u>626,839</u>

8 Darul-Arqum costs

	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
	£	£	£	£
Wages, NI and pension costs	-	161,281	161,281	148,870
Staff training	-	1,548	1,548	701
Repairs and renewals	-	8,261	8,261	4,750
Printing, postage and stationery	-	1,682	1,682	652
Telephone	-	176	176	172
Teaching materials	-	4,006	4,006	11,111
Miscellaneous expenses	-	3,764	3,764	2,248
Professional fees	-	144	144	98
Support costs (note 12)	-	33,280	33,280	33,280
	<u>-</u>	<u>214,142</u>	<u>214,142</u>	<u>201,882</u>

9 Charitable donations

	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
	£	£	£	£
Macmillan Donation	98	-	98	-
Forget Me Not Childrens Hospice	-	-	-	1,000
	<u>98</u>	<u>-</u>	<u>98</u>	<u>1,000</u>

10 Expenditure on trading activities

	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
	£	£	£	£
Publishing costs	14,978	-	14,978	37,611
Bank charges	-	-	-	30
	<u>14,978</u>	<u>-</u>	<u>14,978</u>	<u>37,641</u>

11 Other activity costs

	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
	£	£	£	£
Repairs and renewals	18,122	-	18,122	17,086
Business rates	990	-	990	1,237
Printing, postage and stationery	332	-	332	150
Telephone	588	-	588	456
Miscellaneous expenses	3,806	-	3,806	3,967
Syllabus sundries	96	-	96	2,172
Kind Connections Expenses	-	-	-	-
	<u>23,934</u>	<u>-</u>	<u>23,934</u>	<u>25,068</u>

12 Support costs

	Property costs £	Admin & governance £	Total £
Masjid	4,876	900	5,776
Madrasah	97,138	1,800	98,938
Darul-Arqum	32,380	900	33,280
	<u>134,394</u>	<u>3,600</u>	<u>137,994</u>

Support costs - prior year

	Property costs £	Admin & governance £	Total £
Masjid costs	4,876	900	5,776
Madrasah costs	97,138	1,800	98,938
Darul-Arqum costs	32,380	900	33,280
	<u>134,394</u>	<u>3,600</u>	<u>137,994</u>

13 Net movements in funds for the year

This is stated after charging:	2023 Total £	2022 Total £
Depreciation	134,394	134,394
Independent Examiner for services of:		
- examination	1,710	1,710
- accountancy	1,890	1,890

14 Staff costs

The average monthly number of staff employed by the group during the reporting period and an estimate of the full-time equivalent (FTE) number of staff:

	Average no. 2023	FTE no. 2023	Average no. 2022	FTE no. 2022
Madrasah	72	32	76	33
Darul-Arqum	15	13	16	13
	<u>87</u>	<u>45</u>	<u>92</u>	<u>46</u>

	2023 £	2022 £
Wages and salaries		
Madrasah	470,239	429,218
Darul-Arqum	157,100	146,047
Pension contributions		
Madrasah	519	119
Darul-Arqum	-	-
Social security costs		
Madrasah	4,326	2,328
Darul-Arqum	4,181	2,823
	<u>636,365</u>	<u>580,535</u>

There are no employees with emoluments above £60,000 in the year or the previous year.

15 Remuneration and expenses to trustees

No remuneration or expenses were paid to any trustee in the year.

16 Tangible Fixed Assets

	Freehold Land and Buildings £	Fixtures and Fittings £	Total £
Cost			
At 1 October 2022	3,659,832	101,147	3,760,979
Additions	-	-	-
Disposals	-	-	-
At 30 September 2023	<u>3,659,832</u>	<u>101,147</u>	<u>3,760,979</u>
Depreciation			
At 1 October 2022	2,039,433	101,147	2,140,580
Charge for the year	134,394	-	134,394
On disposals	-	-	-
At 30 September 2023	<u>2,173,827</u>	<u>101,147</u>	<u>2,274,974</u>
Net book value			
At 30 September 2023	<u>1,486,005</u>	<u>-</u>	<u>1,486,005</u>
At 30 September 2022	<u>1,620,399</u>	<u>-</u>	<u>1,620,399</u>

17 Stock

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total as restated £
Stock of syllabus books	73,743	-	73,743	86,450

18 Cash at bank and in hand

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Cash at bank	693,915	290,497	984,412	956,294
Cash in hand	9,162	1,562	10,724	9,808
	<u>703,077</u>	<u>292,059</u>	<u>995,136</u>	<u>966,102</u>

19 Liabilities

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Creditors and accruals	5,714	30,201	35,915	39,180
Prepaid income	-	22,473	22,473	14,112
Taxes and social security costs	-	372	372	(7,318)
	<u>5,714</u>	<u>53,046</u>	<u>58,760</u>	<u>45,974</u>

20 Analysis of charitable funds - current year

	Balance at 1 Oct 2022 £	Incoming resources £	Resources expended £	Transfers £	Total funds 30 Sept 2023 £
Unrestricted Funds:					
General purposes fund	372,559	238,124	(39,010)	(183,976)	387,697
Property fund	1,620,399	-	-	(134,394)	1,486,005
Madina Masjid fund	339,303	76,109	(37,450)	5,776	383,738
	<u>2,332,261</u>	<u>314,233</u>	<u>(76,460)</u>	<u>(312,594)</u>	<u>2,257,440</u>
Restricted Funds:					
Madrasah Fund	25,000	408,109	(726,215)	321,314	28,208
Darul-Arqum Fund	266,234	202,924	(214,142)	(8,720)	246,296
Kind Connections	897	-	-	-	897
Musalla Carpet Fund	4,026	-	-	-	4,026
Wudhu Khana (washrooms) Fund	21,728	-	(21,728)	-	-
	<u>317,885</u>	<u>611,033</u>	<u>(962,085)</u>	<u>312,594</u>	<u>279,427</u>
	<u>2,650,146</u>	<u>925,266</u>	<u>(1,038,545)</u>	<u>-</u>	<u>2,536,867</u>

Analysis of charitable funds - previous year

	Balance at 1 Oct 2021 £	Incoming resources £	Resources expended £	Transfers £	Total funds 30 Sept 2022 £
Unrestricted Funds:					
General purposes fund	336,325	241,853	(63,709)	(141,910)	372,559
Property fund	1,754,793	-	-	(134,394)	1,620,399
Madina Masjid fund	306,233	101,125	(73,831)	5,776	339,303
	<u>2,397,351</u>	<u>342,978</u>	<u>(137,540)</u>	<u>(270,528)</u>	<u>2,332,261</u>
Restricted Funds:					
Madrasah Fund	25,000	370,079	(607,327)	237,248	25,000
Darul-Arqum Fund	240,539	194,297	(201,882)	33,280	266,234
Kind Connections	897	-	-	-	897
Musalla Carpet Fund	4,026	-	-	-	4,026
Wudhu Khana (washrooms) Fund	41,240	-	(19,512)	-	21,728
	<u>311,702</u>	<u>564,376</u>	<u>(828,721)</u>	<u>270,528</u>	<u>317,885</u>
	<u>2,709,053</u>	<u>907,354</u>	<u>(966,261)</u>	<u>-</u>	<u>2,650,146</u>

Unrestricted funds:

General purposes fund

This is the principle fund of the charity and income produced from this fund is used to support the work of the charity.

Unrestricted designated funds:

Property fund

This fund represents the bricks and mortar included at the balance sheet value.

Madina Masjid fund

This fund provides the operating capital of the Madina Masjid.

Restricted funds:

Madrasah Fund

This fund relates to monies donated and fees collected in running and supporting the Madrasah.

Darul-Arqum Fund

This fund relates to monies donated and fees collected in running and supporting the nursery.

Musalla & Madrasah (carpet) Fund

This fund relates to monies collected for the replacement of the carpet in Madrasah.

Wudhu Khana (washrooms) Fund

This fund relates to monies collected for the replacement of eight washrooms in the Madrasah.

Kind Connections Fund

This fund relates to monies donated to assist the community during the Covid-19 pandemic.

21 Analysis of net assets between funds

	Unrestricted General Funds £	Unrestricted Property Fund £	Unrestricted Other Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	1,486,005	-	-	1,486,005
Current assets	393,411	-	383,738	332,473	1,109,622
Creditors falling due within one year	(5,714)	-	-	(53,046)	(58,760)
	<u>387,697</u>	<u>1,486,005</u>	<u>383,738</u>	<u>279,427</u>	<u>2,536,867</u>

Analysis of net assets between funds - previous year 2022

	Unrestricted General Funds £	Unrestricted Property Fund £	Unrestricted Other Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	1,620,399	-	-	1,620,399
Current assets	344,404	-	372,373	358,944	1,075,721
Creditors falling due within one year	(4,915)	-	-	(41,059)	(45,974)
	<u>339,489</u>	<u>1,620,399</u>	<u>372,373</u>	<u>317,884</u>	<u>2,650,146</u>

22 Reconciliation of net movements in funds to net cash flow from operating activities

	<u>Total 2023 £</u>	<u>Total 2022 £</u>
Net movement in funds	(113,279)	(58,907)
Add back depreciation charge	134,394	134,394
Decrease (increase) in stock	12,707	(10,161)
Decrease (increase) in debtors	(17,574)	(6,504)
Increase (decrease) in creditors	12,787	(11,433)
Net cash used in operating activities	<u>29,035</u>	<u>47,389</u>

23 Related Party Transactions

The trustees of Mount Pleasant Islamic Trust recognise the importance of transparency. The funds of the charity are expended solely for the advancement and objectives of Mount Pleasant Islamic Trust. Appropriate systems and processes are in place to ensure related parties are identified from the onset. Appropriate guidelines, normal practices and procedures are followed in all transactions with related parties, and the process is regularly reviewed. The charity, on a regular basis, continues to review its systems and processes to ensure compliance within the SORP guidelines.

MOUNT PLEASANT ISLAMIC TRUST

England & Wales - Charity number 517670

Accounts

MOUNT PLEASANT ISLAMIC TRUST
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Registered Charity No. 517670

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The trustees present their annual report and financial statements for the year ended 30 September 2022
The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Administrative details

Charity Name: Mount Pleasant Islamic Trust
Also known as: MPIT

Charity Number: 517670
Charity Office: Madina Masjid,
Purlwell Lane
Batley, WF17 7NQ

Custodian Trustees:

Ebrahim H. Laher,
Esuf M. Karolia
Gulam A Maniyar
Abdul A Patel
Yusuf S. Patel
Yusuf Aswat

Trustees / Office Bearers:

Mohmad Faruk A. Dabhad	Chair
Mohammed Nadim Y. Karolia	Vice Chair
Yusuf I. Lunat	General Secretary
Muhammad H. Mayat	Assistant Joint Secretary
Ebrahim A Laher	Assistant Joint Secretary
Yusuf H Pandor	Madrasah Secretary
Ahmed S Soni	Treasurer
Vashiullah S Bodiyat	Assistant Joint Treasurer
Nazir S Lorgat	Assistant Joint Treasurer
Yousuf C. Mulla	Office Bearer
Mohsin A Pandoor	Office Bearer
Suleman MS. Motala	Office Bearer

Other executive members:

Hafez Khalid A. Daji	Rashid E. Soni	Gulam Y. Laher
Ebrahim G. Karolia	Zakir Soni	Abdul Rehman Y Mayet
Suhail Mayat	Yahya Y Akudi	Zunaid A. Katharada
Ebrahim G. Laher	Mohammed Ali Karolia	Ismail H. Mamaniat
Anish I. Mayet	Hanif Vallimulla	Fazal Ahmed Ali Novsarka
Imran Seedat	Zakir Ahmed I. Lunat	Moosa Ravat
Hafez Mohamed Ali Rawat	Ismail Lunat	

Key Staff: Madrasah Head Teacher: Z. Akudi

Advisers: Bankers: Virgin Money (Yorkshire Bank Plc), Lloyds Bank Plc, HSBC Bank Plc
Accountants: Forrest Burlinson 20 Owl Lane, Dewsbury, WF12 7RQ
Solicitors: Disken & Co 20 Bond Street, Dewsbury, WF13 1AT

Independent Examiner: Ebrahim Suleman ACA

Purpose and activities

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future objectives, and have complied with the Charities Act.

The purposes of the charity are:

- The advancement of the Islamic faith primarily in Mount Pleasant, Batley and its surrounding areas by all means consistent with the teachings of the Quran and Hadith as interpreted by the Deobandi school of thought, and in particular by the provision and maintenance of Masjid (place of worship) and Madrasah (place of learning).

Our aims are:

- Carrying out religious, educational, social, civic, charitable, literary, research and visits from other faiths to the trust.
- Strengthening unity and relations amongst Muslim communities and Non-Muslim communities promoting harmony and a cohesive society through interfaith work.
- To support agencies and individuals and other charitable organisations involved in charitable work and the relief of poverty or other social needs.

Public Benefit Statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit in exercising their powers and duties and in planning future objectives.

Structure, governance and management

The Charitable Trust is constituted by way of a Constitution adopted 3 March 1985, as last amended on 23 November 2014.

The trustees named above have served throughout the year except where indicated.

Appointment of trustees is governed by the Constitution of the charity. The Trustees are authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

The charity is run by the 'Executive Committee' and ordinarily consists of not less than 20 and not more than 35 individuals. Members of the Executive Committee are elected at the Annual General Meeting.

Trustees are required to disclose all relevant interests and register them with the Executive Committee and in accordance with the Trust's policy they must withdraw from decisions where a conflict of interest arises.

Policies and procedures adopted for the induction and training of trustees

Trustees are elected on their past record of charitable work with the Trust. To ensure that new trustees fulfil their duties and responsibilities the Trust will provide guidance and assistance in accordance with the Charity Commission's guidelines. The Trust will also nominate one person to attend training courses and that person will be responsible for training new trustees.

Key management personnel and pay policy for senior staff

The trustees consider the Executive Committee as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give their time freely and no trustee remuneration was paid during the year. The pay of senior staff is reviewed regularly in accordance with what is considered to be good practice.

Achievements and performance

Updating the list of members was a priority due to decrease in membership.

The local authority registered our premises as the covid Mortuary where local Muslims had access to burial services. The volunteers were trained in all aspects of washing and shrouding of bodies with PPE gear. All volunteers in each section of the Muslim community were coordinated by Mount Pleasant Islamic Trust.

Mount Pleasant Islamic Trust set up a Covid Burial Committee for the whole community with both men and women volunteers coordinating all the Muslim community in Batley.

Covid rules and regulations have been adhered to with guidance from Health and government guidelines in worship and in our private school. Covid was and still is a difficult challenge. Risk assessments have been created and followed in accordance with government guidelines and maintained throughout.

In line with Covid rules volunteers ensured hand sanitising, mask wearing and temperature checking monitored at all pray times and we supported the wider community providing advice, information and accommodating for different sections of the Muslim community to use our facilities due to the number of buildings we have in the Trust to ensure that facilities were available at various times of prayers, funerals and wedding ceremonies.

- Access to burial services 24hr is available to members and non members.
- Allowing interfaith meetings and arranging visits to the Masjid and Madrasah with Schools, churches, voluntary organisations.
- Safeguarding training workshops for all Ustaads (teachers), volunteers, Trustees and caretakers.
- Fundraising through receiver system and payments made online or via bank transfer for greater flexibility
- Criminal Record Bureau checks for staff and volunteers are in place and renewed.
- Providing Access to marriage ceremonies
- Access to membership applications online.
- Continue to build good community relations with, local schools, education authority, local councillors, central government and having partnership working with the local authority and Police.
- Ensuring young people have access to education material through speeches, literature and lectures online.
- During the year pupils from the trust entered major competitions, reaching the finals in each competition.
- Raising funds from the community for Local Food Banks and providing food parcels to the vulnerable.
- The MPIT website on-line including Facebook account.
- On Line Payments in place for Membership fees.
- Madrasah Fees paid via on line payment system (Raazil-Parents having ability to pay 10 monthly or 12 month instalments).
- Completion of Islamiya Syllabus.
- Other Madrasah Schools/Subscribing to Syllabus, copy rights in place
- Fund raising for local and international charities including emergency appeals for disasters like Pakistan floods.
- Children activities and programmes introduced during school holidays.
- Creation of revival group to cater for the spiritual needs of the community.
- Programmes and activities held for women and girls

Mount Pleasant Islamic Trust continues to provide formal and non formal education to students by trained teachers and supports the teachers with internal and external training initiatives such as child protection; first aid; health and safety; and safeguarding training, these training days are built into the teacher's year planner

Sisters of Mount Pleasant Islamic Trust are still actively involved in raising awareness of Mount Pleasant Islamic Trust activities by recruiting volunteers to assist the trust towards progression.

- CCTV systems have assisted the police in crime prevention at both sites including assisting management committee to monitor at prayer times in the covid environment.
- Effective systems are in place for communication between the trustees, members and staff of the trust.
- Everyone is encouraged to provide feedback and input to the Executive Committee via email, phone or in writing.
- Regular executive meetings are held to identify deficits and the minutes of each meeting can be accessed on request by members.

Financial review and reserves

The Trustees are pleased to report that in the year donations were received enabling the charity to continue the achievement of its objectives. During the year the funds generated by the Trust activities have enabled the Trust to cover the bills of the Charity. The Trust also successfully secured HMRC JRS funding and a Covid Grant.

The charity's expenditure on charitable activities exceeded its overall income for the year by £58,907 (2021: £34,372). As ever the charity's principal cost is wages and salaries for staff, these costs which account for 60% of total expenditure, have risen by £27,123 in the year.

Islamiyah Publications which is the publishing of the Madrasah syllabus has made sales in the year of £60,296 (2021: £43,578). and income from hiring of premises and utensils was £17,536 (2021: £3,745). The later obviously affected by the Covid pandemic in the previous year.

General reserves were £372,559 as at 30 September 2021 (2021: £336,325).

The Property Fund was £1,620,399 this is the book value (at cost) of the buildings and so cannot be considered as readily available reserves.

Mount Pleasant Islamic Trust has a policy of maintaining a Madrasah Fund with a minimum of working capital of £25,000, which is topped up from the General reserves. This effectively represents the annual cost of supporting the Madrasah above the fees that are received, the top-up for this last year was £237,248 (2021: £244,169).

Reserves policy

It is the policy of the Trust to maintain unrestricted funds such that the normal activities of the charity can be maintained at a satisfactory level, our obligations met and the services provided by MPIT are enhanced. The Trust does not hold excess funds and does not have investments to support its activities, the levels detailed above are needed to achieve these aims.

Investment Powers

The Constitution authorises the trustees to make and hold investments in accordance with the objects and professional advice using the general funds of the charity, but no such investments are presently held other than bank accounts held on deposit.

Risk management

The trustees actively assess the major risks to which the charity is exposed through regular meetings and are satisfied that systems are in place to mitigate their exposure to any major risks. Risk assessments were implemented and adhered to via guidelines set out by Local and Central Government, making our facilities a Covid secure environment.

These include:

- Safeguarding training workshops for all Ustaads (teachers), volunteers, Trustees and caretakers.
- Criminal Record Bureau checks for staff and volunteers are in place and renewed.
- CCTV systems which have assisted the police in crime prevention at both sites.
- In the course of the year the trustees have reviewed the need to maintain adequate resources for both working capital and future resource needs.
- Effective systems are in place for communication between Trustees, members and staff of the trust.
- Regular executive meetings are held to identify deficits and the minutes of each meeting can be accessed on request by members.
- Everyone is encouraged to provide feedback and input to the Executive Committee via email, phone or in writing.

Plans for future periods

The following proposed future key objectives are to help ensure the smooth and effective running of the Trust.

- Ongoing discussions with members for raising member fees, works to upgrade the Masjid and Hall next door to the annex.
- Future executive members to be guided on upgrade of the prayer hall/masjid facilities.
- Future Executive members to maintain all the properties of Mount Pleasant Islamic Trust.
- Update constitution for future office bearers.

1 - Strong organisation and leadership

The Trust needs to continue looking to:

- 1.1 Strengthening the organisational structure.
- 1.2 Taking steps to be an effective, dynamic, strong and trusted charity.
- 1.3 Working in partnership with local organisations; the community; healthcare and police to strengthen community safety.

2 - Secure financial resources

- 2.1 Strengthen our independence of attracting donors by identifying funding sources via local businesses.
- 2.2 Secure and strengthen partnerships with parents of the young children attending the Madrasah
- 2.3 Develop a strong volunteer base for the Mount Pleasant Islamic Trust and youth development initiatives.

3 - Nurturing friendships and establishing new networks

- 3.1 Building a stronger relationship with mainstream and community organisations and engaging with them.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- 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 a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that 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 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, such legislation may differ from legislation in other jurisdictions.

Thanks

The trustees take this opportunity to thank the local community, in particular our generous donors and beneficiaries for their support and having faith in the Trust for its ability to deliver services to the local Islamic community. The executive committee, volunteers, staff and friends remain committed to the work of Mount Pleasant Islamic Trust.

Approval

This report was approved by the trustees on 20th December 2022 and signed on their behalf.

.....
Signed Mohamad Faruk A. Dabhad
(Chair)

.....
Signed Mohammed Nadim Y. Karolia
(Vice Chair)

I report on my examination of the accounts of Mount Pleasant Islamic Trust (the Trust) for the year ended 30 September 2022, which are set out on pages 6 to 16.

This report is made solely to the charity's trustees, as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, for the statements I have made, or for the opinions I have stated.

I am qualified to report in accordance with section 145(3) of the Charities Act 2011 (the 2011 Act) by being a member of the Institute of Chartered Accountants in England and Wales.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the 2011 Act.

As trustees you consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

I report in respect of my examination of the Trust's accounts 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

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 Trust as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts 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.

Use of our report

This report is made solely to the charity's trustees, as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, for the statements I have made, or for the opinions I have stated.

..... dated : 20th December 2022

Ebrahim Suleman ACA

Member of the Institute of Chartered Accountants in England and Wales

for and on behalf of **Forrest Burlinson Chartered Accountants**

20 Owl Lane, Shaw Cross, Dewsbury, WF12 7RQ

MOUNT PLEASANT ISLAMIC TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Charity No. 517670

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
<i>Donations</i>	2	183,796	-	183,796	98,452
<i>Grants</i>	3	4,000	0	4,000	81,325
<i>Charitable activities</i>	4	94,792	564,376	659,168	591,674
<i>Trading activities</i>	5	60,296	-	60,296	43,578
<i>Investment: bank interest</i>		94	-	94	71
Total income		342,978	564,376	907,354	815,100
Expenditure on:					
Charitable activities					
Masjid	6	73,831	-	73,831	22,565
Madrasah	7	-	626,839	626,839	607,944
Darul-Arqum	8	-	201,882	201,882	189,847
Charitable donations	9	1,000	-	1,000	830
Trading activities	10	37,641	-	37,641	13,120
Other activity costs	11	25,068	-	25,068	15,166
Total expenditure		137,540	828,721	966,261	849,472
Net income/(expenditure)	12	205,438	(264,345)	(58,907)	(34,372)
Transfers	20	(270,528)	270,528	-	-
Net movement in funds	13,20	(65,090)	6,183	(58,907)	(34,372)
Reconciliation of funds:					
Total funds brought forward		2,397,351	311,702	2,709,053	2,743,424
Fund funds carried forward		2,332,261	317,885	2,650,146	2,709,052

MOUNT PLEASANT ISLAMIC TRUST
BALANCE SHEET
AS AT 30 SEPTEMBER 2022

Charity No. 517670

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<u>FIXED ASSETS:</u>					
Tangible assets	16	1,620,399	-	1,620,399	1,754,793
<u>CURRENT ASSETS:</u>					
Stock		86,450	-	86,450	76,289
Debtors & Prepayments		291	22,878	23,169	16,665
Cash at bank and in hand	18	630,036	336,066	966,102	918,713
Total current assets		716,777	358,944	1,075,721	1,011,667
<u>LIABILITIES:</u>					
Creditors falling due within one year	19	4,915	41,059	45,974	57,407
Net current assets		711,862	317,885	1,029,747	954,260
NET ASSETS:		2,332,261	317,885	2,650,146	2,709,053
<u>FUNDS OF THE CHARITY:</u>					
	20				
General purposes fund		372,559	-	372,559	336,325
Property fund		1,620,399	-	1,620,399	1,754,793
Madina Masjid fund		339,303	-	339,303	306,233
Madrasah Fund		-	25,000	25,000	25,000
Darul-Arqum Fund		-	266,234	266,234	240,539
Kind Connections		-	897	897	897
Musalla Carpet Fund		-	4,026	4,026	4,026
Wudhu Khana (washrooms) Fund		-	21,728	21,728	41,240
		2,332,261	317,885	2,650,146	2,709,053

The notes on pages 9 to 16 form part of these accounts.

Approved by the trustees on 20th December 2022 and signed on their behalf by:

Signed : MohamadFaruk A. Dabhad
(Chair)

Signed : Ahmed S Soni
(Treasurer)

MOUNT PLEASANT ISLAMIC TRUST
STATEMENT OF CASH FLOWS
AS AT 30 SEPTEMBER 2022

Charity No. 517670

	Notes	Total 2022 £	Total 2021 £
Cash flows from operating activities	22	47,389	94,227
Purchase of property, plant and equipment		-	
Change in cash and cash equivalents in the reporting period		<u>47,389</u>	<u>94,227</u>
Cash and cash equivalents at the beginning of the period		918,713	824,486
Cash and cash equivalents at the end of the period		<u>966,102</u>	<u>918,713</u>
Reconciliation of cash and cash equivalents			
Bank and cash in hand		966,102	918,713
Total cash and cash equivalents		<u>966,102</u>	<u>918,713</u>

1 Accounting Policies

The Charity is a public benefit entity as defined by FRS 102.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation of accounts

The accounts are prepared under the historical cost convention and include the results of the charity's operations which are described in the Trustees' Report and all of which are continuing.

The accounts have been prepared in accordance with the Statement of Recommended Practice: 'Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)', applicable regulations, and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the charity and monetary amounts are rounded to the nearest £.

1.2 Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor, legator, grant provider, or trust deed.

Restricted funds are those relating to monies donated and fees collected in running and supporting the Madressa and Darul-Arqum, as well as appeals and donations for specific purposes explained in the notes below.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in the furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Designated funds are the Property Fund that represents the 'bricks-and-mortar' of assets that would have to be disposed of for these funds to be realised and the Madina Masjid fund which is the operating capital of the Masjid.

1.3 Income

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability and are stated before all expenses.

1.4 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Where expenditure has been allocated between activities this has been done on the basis of the utilization of facilities approximating to the amount of space occupied.

All expenditure is shown inclusive of VAT which the charity is not entitled to reclaim.

1.5 Allocation of overhead and support costs

Overhead and support costs have been allocated as included in note 12 below.

1.6 Tangible fixed assets for use by the charity and depreciation

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets less their estimated residual value over their expected useful lives on the following bases:

Land	NIL
Buildings	straight line over 25 years
Fixtures, Fittings & Equipment	straight line over 5 years

1.7 Stock

Stocks are stated at lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, other direct costs incurred in bringing the stocks to their present condition.

1.8 Debtors and prepayments

Trade and other debtors are recognised at the settlement amount due after any discount.

Prepayments are the amount of expenditure prepaid as at the period end after taking account of any discount.

1.9 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation as a result of a past transaction or event that will probably result in the transfer of funds and the amount due to settle the obligation can be measured or estimated reliably, these are recognised after any discount due.

1.10 Financial instruments

Financial instruments are recognised in the charity's balance sheets when the charity becomes party to the contractual provisions of the instrument.

The charity has financial assets and liabilities of a kind that qualify as basic financial instruments.

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. Being a company limited by guarantee, the charity has no equity instruments.

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2 Donations and gifts

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
General donations	183,796	-	183,796	98,452
	<u>183,796</u>	<u>-</u>	<u>183,796</u>	<u>98,452</u>

3 Grants

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
KMC Grant	4,000	-	4,000	33,943
HMRC JRS Funding	-	0	0	47,382
	<u>4,000</u>	<u>0</u>	<u>4,000</u>	<u>81,325</u>

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Members fees	74,371	-	74,371	71,501
Madrasah fees	-	359,326	359,326	317,771
Bookshop (Kutub-Khana) income	-	10,753	10,753	9,770
Darul-Arqum funding	-	191,905	191,905	179,071
Darul-Arqum other income	-	2,392	2,392	2,097
Hall booking and equipment hire	17,536	-	17,536	3,745
Marriage fees	1,920	-	1,920	2,945
Income from solar panels	-	-	-	3,064
Kafan Fee	965	-	965	1,710
	<u>94,792</u>	<u>564,376</u>	<u>659,168</u>	<u>591,674</u>

5 Income from charity trading activities

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Islamiyah Series Publications	60,296	-	60,296	43,578
	<u>60,296</u>	<u>-</u>	<u>60,296</u>	<u>43,578</u>

6 Madina Masjid costs

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Insurance	2,389	-	2,389	2,802
Heat and light	15,010	-	15,010	11,261
Repairs and renewals	44,769	-	44,769	1,731
Miscellaneous expenses	3,390	-	3,390	330
Printing, postage and stationery	-	-	0	66
Water rates	2,497	-	2,497	599
Support costs (note 12)	5,776	-	5,776	5,776
	<u>73,831</u>	<u>-</u>	<u>73,831</u>	<u>22,565</u>

7 Madrasah costs

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Wages and national insurance	-	431,665	431,665	423,210
Insurance	-	3,584	3,584	4,202
Heat and light	-	21,745	21,745	22,674
Repairs and renewals	-	11,946	11,946	17,639
Madrasah Wudhu Khana expenses	-	19,512	19,512	-
Printing, postage and stationery	-	417	417	-
Business rates	-	13,418	13,418	20,121
Water rates	-	4,295	4,295	2,019
Telephone	-	796	796	729
Teaching materials	-	652	652	-
Bookshop purchases	-	7,307	7,307	8,127
Management software	-	2,400	2,400	2,400
Miscellaneous expenses	-	839	839	-
Madrasah Prizes	-	9,325	9,325	7,885
Support costs (note 12)	-	98,938	98,938	98,938
	<u>-</u>	<u>626,839</u>	<u>626,839</u>	<u>607,944</u>

8 Darul-Arquum costs

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Wages, NI and pension costs	-	148,870	148,870	130,202
Staff training	-	701	701	1,309
Repairs and renewals	-	4,750	4,750	14,608
Printing, postage and stationery	-	652	652	231
Telephone	-	172	172	162
Teaching materials	-	11,111	11,111	7,680
Miscellaneous expenses	-	2,248	2,248	1,961
Professional fees	-	98	98	414
Support costs (note 12)	-	33,280	33,280	33,280
	<u>-</u>	<u>201,882</u>	<u>201,882</u>	<u>189,847</u>

9 Charitable donations

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Forget Me Not Childrens Hospice	1,000	-	1,000	700
One Nation	-	-	-	130
	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>830</u>

10 Expenditure on trading activities

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Publishing costs	37,611	-	37,611	13,007
Bank charges	30	-	30	113
	<u>37,641</u>	<u>-</u>	<u>37,641</u>	<u>13,120</u>

11 Other activity costs

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Repairs and renewals	17,086	-	17,086	12,363
Business rates	1,237	-	1,237	614
Printing, postage and stationery	150	-	150	-
Telephone	456	-	456	697
Miscellaneous expenses	3,967	-	3,967	315
Syllabus sundries	2,172	-	2,172	-
Kind Connections Expenses	-	-	-	1,177
	<u>25,068</u>	<u>-</u>	<u>25,068</u>	<u>15,166</u>

12 Support costs

	Property costs £	Admin & governance £	Total £
Masjid	4,876	900	5,776
Madrasah	97,138	1,800	98,938
Darul-Arqum	32,380	900	33,280
	<u>134,394</u>	<u>3,600</u>	<u>137,994</u>

Support costs - prior year

	Property costs £	Admin & governance £	Total £
Masjid costs	4,876	900	5,776
Madrasah costs	97,138	1,800	98,938
Darul-Arqum costs	32,380	900	33,280
	<u>134,394</u>	<u>3,600</u>	<u>137,994</u>

13 Net movements in funds for the year

This is stated after charging:	2022 Total £	2021 Total £
Depreciation	134,394	134,394
Independent Examiner for services of:		
- examination	1,710	1,710
- accountancy	1,890	1,890

14 Staff costs

The average monthly number of staff employed by the group during the reporting period and an estimate of the full-time equivalent (FTE) number of staff:

	Average no. 2022	FTE no. 2022	Average no. 2021	FTE no. 2021
Madrasah	76	33	81	33
Darul-Arqum	16	13	18	13
	<u>92</u>	<u>46</u>	<u>99</u>	<u>46</u>

	2022 £	2021 £
Wages and salaries		
Madrasah	429,218	422,920
Darul-Arqum	146,047	130,011
Pension contributions		
Madrasah	119	-
Darul-Arqum	-	-
Social security costs		
Madrasah	2,328	290
Darul-Arqum	2,823	191
	<u>580,535</u>	<u>553,412</u>

There are no employees with emoluments above £60,000 in the year or the previous year.

15 Remuneration and expenses to trustees

No remuneration or expenses were paid to any trustee in the year.

16 Tangible Fixed Assets

	Freehold Land and Buildings £	Fixtures and Fittings £	Total £
Cost			
At 1 October 2021	3,659,832	101,147	3,760,979
Additions	-	-	-
Disposals	-	-	-
At 30 September 2022	<u>3,659,832</u>	<u>101,147</u>	<u>3,760,979</u>
Depreciation			
At 1 October 2021	1,905,039	101,147	2,006,186
Charge for the year	134,394	-	134,394
On disposals	-	-	-
At 30 September 2022	<u>2,039,433</u>	<u>101,147</u>	<u>2,140,580</u>
Net book value			
At 30 September 2022	<u>1,620,399</u>	<u>-</u>	<u>1,620,399</u>
At 30 September 2021	<u>1,754,793</u>	<u>-</u>	<u>1,754,793</u>

17 Stock

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total as restated £
Stock of syllabus books	86,450	-	86,450	<u>76,289</u>

18 Cash at bank and in hand

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Cash at bank	622,301	333,993	956,294	912,460
Cash in hand	7,735	2,073	9,808	6,253
	<u>630,036</u>	<u>336,066</u>	<u>966,102</u>	<u>918,713</u>

19 Liabilities

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Creditors and accruals	4,915	34,265	39,180	42,090
Prepaid income	-	14,112	14,112	12,931
Taxes and social security costs	-	(7,318)	(7,318)	2,386
	<u>4,915</u>	<u>41,059</u>	<u>45,974</u>	<u>57,407</u>

20 Analysis of charitable funds - current year

	Balance at 1 Oct 2021 £	Incoming resources £	Resources expended £	Transfers £	Total funds 30 Sept 2022 £
Unrestricted Funds:					
General purposes fund	336,325	241,853	(63,709)	(141,910)	372,559
Property fund	1,754,793	-	-	(134,394)	1,620,399
Madina Masjid fund	306,233	101,125	(73,831)	5,776	339,303
	<u>2,397,351</u>	<u>342,978</u>	<u>(137,540)</u>	<u>(270,528)</u>	<u>2,332,261</u>
Restricted Funds:					
Madrasah Fund	25,000	370,079	(607,327)	237,248	25,000
Darul-Arqum Fund	240,539	194,297	(201,882)	33,280	266,234
Kind Connections	897	-	-	-	897
Musalla Carpet Fund	4,026	-	-	-	4,026
Wudhu Khana (washrooms) Fund	41,240	-	(19,512)	-	21,728
	<u>311,702</u>	<u>564,376</u>	<u>(828,721)</u>	<u>270,528</u>	<u>317,885</u>
	<u>2,709,053</u>	<u>907,354</u>	<u>(966,261)</u>	<u>-</u>	<u>2,650,146</u>

Analysis of charitable funds - previous year

	Balance at 1 Oct 2020 £	Incoming resources £	Resources expended £	Transfers £	Total funds 30 Sept 2021 £
Unrestricted Funds:					
General purposes fund	301,320	211,644	(27,809)	(148,830)	336,325
Property fund	1,889,187	-	-	(134,394)	1,754,793
Madina Masjid fund	275,657	47,365	(22,565)	5,776	306,233
	<u>2,466,164</u>	<u>259,009</u>	<u>(50,374)</u>	<u>(277,448)</u>	<u>2,397,351</u>
Restricted Funds:					
Madrasah Fund	25,000	363,775	(607,944)	244,169	25,000
Darul-Arqum Fund	204,921	192,316	(189,977)	33,279	240,539
Kind Connections	2,074	-	(1,177)	-	897
Musalla Carpet Fund	4,026	-	-	-	4,026
Wudhu Khana (washrooms) Fund	41,240	-	-	-	41,240
	<u>277,261</u>	<u>556,091</u>	<u>(799,098)</u>	<u>277,448</u>	<u>311,702</u>
	<u>2,743,425</u>	<u>815,100</u>	<u>(849,472)</u>	<u>-</u>	<u>2,709,053</u>

Unrestricted funds:

General purposes fund

This is the principle fund of the charity and income produced from this fund is used to support the work of the charity.

Unrestricted designated funds:

Property fund

This fund represents the bricks and mortar included at the balance sheet value.

Madina Masjid fund

This fund provides the operating capital of the Madina Masjid.

Restricted funds:

Madrasah Fund

This fund relates to monies donated and fees collected in running and supporting the Madrasah.

Darul-Arqum Fund

This fund relates to monies donated and fees collected in running and supporting the nursery.

Musalla & Madrasah (carpet) Fund

This fund relates to monies collected for the replacement of the carpet in Madrasah.

Wudhu Khana (washrooms) Fund

This fund relates to monies collected for the replacement of eight washrooms in the Madrasah.

Kind Connections Fund

This fund relates to monies donated to assist the community during the Covid-19 pandemic.

21 Analysis of net assets between funds

	Unrestricted General Funds £	Unrestricted Property Fund £	Unrestricted Other Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	1,620,399	-	-	1,620,399
Current assets	377,474	-	339,303	358,944	1,075,721
Creditors falling due within one year	(4,915)	-	-	(41,059)	(45,974)
	<u>372,559</u>	<u>1,620,399</u>	<u>339,303</u>	<u>317,885</u>	<u>2,650,146</u>

Analysis of net assets between funds - previous year

	Unrestricted General Funds £	Unrestricted Property Fund £	Unrestricted Other Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	1,754,793	-	-	1,754,793
Current assets	340,887	-	306,233	264,547	911,667
Creditors falling due within one year	(4,562)	-	-	(52,845)	(57,407)
	<u>336,325</u>	<u>1,754,793</u>	<u>306,233</u>	<u>211,702</u>	<u>2,609,053</u>

22 Reconciliation of net movements in funds to net cash flow from operating activities

	<u>Total 2022 £</u>	<u>Total 2021 £</u>
Net movement in funds	(58,907)	(34,372)
Add back depreciation charge	134,394	134,394
Decrease (increase) in stock	(10,161)	(13,289)
Decrease (increase) in debtors	(6,504)	(3,555)
Increase (decrease) in creditors	(11,433)	11,049
Net cash used in operating activities	<u>47,389</u>	<u>94,227</u>

23 Related Party Transactions

The trustees of Mount Pleasant Islamic Trust recognise the importance of transparency. The funds of the charity are expended solely for the advancement and objectives of Mount Pleasant Islamic Trust. Appropriate systems and processes are in place to ensure related parties are identified from the onset. Appropriate guidelines, normal practices and procedures are followed in all transactions with related parties, and the process is regularly reviewed. The charity, on a regular basis, continues to review its systems and processes to ensure compliance within the SORP guidelines.

MOUNT PLEASANT ISLAMIC TRUST

England & Wales - Charity number 517670

Accounts

MOUNT PLEASANT ISLAMIC TRUST
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

Registered Charity No. 517670

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The trustees present their annual report and financial statements for the year ended 30 September 2021
The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Administrative details

Charity Name: Mount Pleasant Islamic Trust
Also known as: MPIT

Charity Number: 517670
Charity Office: Madina Masjid,
Purlwell Lane
Batley, WF17 7NQ

Custodian Trustees:

Ebrahim H. Laher,
Esuf M. Karolia
Gulam A Maniyar
Abdul A Patel
Yusuf S. Patel
Yusuf Aswat

Trustees / Office Bearers:

Suleman D Nana	Chair
Shahid M Mayet	Vice Chair
Nazir S Lorgat	General Secretary
Muhammad H. Mayat	Assistant Joint Secretary
Yusuf I. Lunat	Assistant Joint Secretary
Mohmad Faruk A. Dabhad	Madrasah Secretary
Ahmed S Soni	Treasurer
Vashiullah S Bodiya	Assistant Joint Treasurer
Mohammed Nadim Y. Karolia	Assistant Joint Treasurer
Ebrahim A Laher	Office Bearer
Yusuf H Pandor	Office Bearer
Ahmed G Maniyar	Office Bearer

Other executive members:

Hafez Khalid A. Daji	Rashid E. Soni	Gulam Y. Laher
Ebrahim G. Karolia	Zakir Soni	Suleman MS. Motala
M. Hanif A. Mayet	Yahya Y Akudi	Mohsin A Pandoor
Ebrahim G. Laher	Mohammed Ali Karolia	Abdulhai F. Rajah
Anishahmed I. Mayet	Hanif Vallimulla	Ahmed Navsarkar
Yusuf M. Kayat (Retired)	Zakir Ahmed I. Lunat	
Hafez Mohamed Ali Rawat	Imran Seedat	

Key Staff: Madrasah Head Teacher: Z. Akudi

Advisers: Bankers: Virgin Money (Yorkshire Bank Plc), Lloyds Bank Plc, HSBC Bank Plc
Accountants: Forrest Burlinson 20 Owl Lane, Dewsbury, WF12 7RQ
Solicitors: Disken & Co 20 Bond Street, Dewsbury, WF13 1AT

Independent Examiner: Ebrahim Suleman ACA

Purpose and activities

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future objectives, and have complied with the Charities Act.

The purposes of the charity are:

- The advancement of the Islamic faith primarily in Mount Pleasant, Batley and its surrounding areas by all means consistent with the teachings of the Quran and Hadith as interpreted by the Deobandi school of thought, and in particular by the provision and maintenance of Masjid (place of worship) and Madrasah (place of learning).

Our aims are:

- Carrying out religious, educational, social, civic, charitable, literary, research and visits from other faiths to the trust.
- Strengthening unity and relations amongst Muslim communities and Non-Muslim communities promoting harmony and a cohesive society through interfaith work.
- To support agencies and individuals and other charitable organisations involved in charitable work and the relief of poverty or other social needs.

Public Benefit Statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit in exercising their powers and duties and in planning future objectives.

Structure, governance and management

The Charitable Trust is constituted by way of a Constitution adopted 3 March 1985, as last amended on 23 November 2014. The trustees named above have served throughout the year except where indicated.

Appointment of trustees is governed by the Constitution of the charity. The Trustees are authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

The charity is run by the 'Executive Committee' and ordinarily consists of not less than 20 and not more than 35 individuals. Members of the Executive Committee are elected at the Annual General Meeting.

Trustees are required to disclose all relevant interests and register them with the Executive Committee and in accordance with the Trust's policy they must withdraw from decisions where a conflict of interest arises.

Policies and procedures adopted for the induction and training of trustees

Trustees are elected on their past record of charitable work with the Trust. To ensure that new trustees fulfil their duties and responsibilities the Trust will provide guidance and assistance in accordance with the Charity Commission's guidelines. The Trust will also nominate one person to attend training courses and that person will be responsible for training new trustees.

Key management personnel and pay policy for senior staff

The trustees consider the Executive Committee as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give their time freely and no trustee remuneration was paid during the year. The pay of senior staff is reviewed regularly in accordance with what is considered to be good practice.

Achievements and performance

Mount Pleasant Islamic Trust took the lead in the Covid-19 lockdown and during the easing of lockdown to all sections of the Muslim community. The local authority registered our premises as the covid Mortuary where local Muslims had access to burial services. The volunteers were trained in all aspects of washing and shrouding of bodies with PPE gear. All volunteers in each section of the Muslim community were coordinated by Mount Pleasant Islamic Trust.

Mount Pleasant Islamic Trust set up a Covid Burial Committee for the whole community with both men and women volunteers coordinating all the Muslim community in Batley.

Covid rules and regulations have been adhered to with guidance from Health and government guidelines in worship and in our private school. Covid was and still is a difficult challenge. Risk assessments have been created and followed in accordance with government guidelines and maintained throughout.

In line with Covid rules volunteers ensured hand sanitising, mask wearing and temperature checking monitored at all pray times and we supported the wider community providing advice, information and accommodating for different sections of the Muslim community to use our facilities due to the number of buildings we have in the Trust to ensure that facilities were available at various times of prayers, funerals and wedding ceremonies.

- Access to burial services 24hr is available to members and non members.
- Food parcels were supplied to the needy by volunteers and food donated to the local food bank.
- Continuous broadcasts of the rules and regulations to support and provide updates of the Covid regulations via the receiver system.
- Allowing interfaith meetings and arranging visits to the Masjid and Madrasah with Schools, churches, voluntary organisations.
- Safeguarding training workshops for all Ustaads (teachers), volunteers, Trustees and caretakers.
- Updating the list of members was a priority due to increase in membership, payments achieved mainly by on-line payments from members.
- Fundraising through receiver system and payments made online or via bank transfer during covid, after easing of covid restrictions cash was collected in the office.
- Criminal Record Bureau checks for staff and volunteers are in place and renewed.
- Access to marriage ceremonies within covid guidelines and after easing of restrictions in line with local and central government guidance.
- Access to membership applications online.
- Teaching of children during covid via online teaching systems.
- Collaborating with online pupil admissions for members and non-members' children for the madrasah school during covid.
- Continue to build good community relations with, local schools, education authority, local councillors, central government and having partnership working with the local authority and Police.
- Ensuring young people have access to education material through speeches, literature and lectures online.
- During the year pupils from the trust entered major competitions, reaching the finals in each competition.
- Raising funds from the community for Local Food Banks and providing food parcels to the vulnerable.
- Sisters of Mount Pleasant Islamic Trust arranging food donations in a safe environment within covid guidelines.
- Assist new Muslims (Reverts) to access teaching and praying facilities.
- Youth Facilities are now up and running, including a newsletter for the madrasah.
- The MPIT website on-line including Facebook account.
- On Line Payments in place for Membership fees.
- Madrasah Fees paid via on line payment system (Raazil-Parents having ability to pay 10 monthly or 12 month instalments).
- Implementation of Razil software, enabling teachers to make use of tablets, which updates pupil register, parents feedback and Teacher feedback can be carried out.
- The Razil project incorporates funds.
- Syllabus printing in its latter stages.

- Other Madrasah Schools/Subscribing to Syllabus, copy rights in place
- Ensuring safety for all in covid times and adhering to the health laws implemented by Central and Local government.
- Ensuring skeleton services of volunteers provided guidance during covid times.
- Slowly building and working towards normal services to run smoothly but with caution as covid is still around.

Mount Pleasant Islamic Trust continues to provide formal and non formal education to students by trained teachers and supports the teachers with internal and external training initiatives such as child protection; first aid; health and safety; and safeguarding training, these training days are built into the teacher's year planner

Sisters of Mount Pleasant Islamic Trust are still actively involved in raising awareness of Mount Pleasant Islamic Trust activities by recruiting volunteers to assist the trust towards progression.

- CCTV systems have assisted the police in crime prevention at both sites including assisting management committee to monitor at prayer times in the covid environment.
- Effective systems are in place for communication between the trustees, members and staff of the trust.
- Everyone is encouraged to provide feedback and input to the Executive Committee via email, phone or in writing.
- Regular executive meetings are held to identify deficits and the minutes of each meeting can be accessed on request by members.

Financial review and reserves

The Trustees are pleased to report that in the year donations were received enabling the charity to continue the achievement of its objectives. During the year the funds generated by the Trust activities have enabled the Trust to cover the bills of the Charity. The Trust also successfully secured HMRC JRS funding and a Covid Grant.

The charity's expenditure on charitable activities exceeded its overall income for the year by £34,373 (2020: £40,524). As ever the charity's principal cost is wages and salaries for staff, these costs which account for 65% of total expenditure, have risen by £3,662 in the year.

Islamiyah Publications which is the publishing of the Madrasah syllabus has made sales in the year of £43,578 (2020: £28,067). and income from hiring of premises and utensils was £3,745 (2020: £5,489). The later obviously affected by the Covid pandemic.

General reserves were £336,324 as at 30 September 2021 (2020: £301,320).

The Property Fund was £1,754,793 this is the book value (at cost) of the buildings and so cannot be considered as readily available reserves.

Mount Pleasant Islamic Trust has a policy of maintaining a Madrasah Fund with a minimum of working capital of £25,000, which is topped up from the General reserves. This effectively represents the annual cost of supporting the Madrasah above the fees that are received, the top-up for this last year was £244,169 (2020: £197,776).

Reserves policy

It is the policy of the Trust to maintain unrestricted funds such that the normal activities of the charity can be maintained at a satisfactory level, our obligations met and the services provided by MPIT are enhanced. The Trust does not hold excess funds and does not have investments to support its activities, the levels detailed above are needed to achieve these aims.

Investment Powers

The Constitution authorises the trustees to make and hold investments in accordance with the objects and professional advice using the general funds of the charity, but no such investments are presently held other than bank accounts held on deposit.

Risk management

The trustees actively assess the major risks to which the charity is exposed through regular meetings and are satisfied that systems are in place to mitigate their exposure to any major risks. Risk assessments were implemented and adhered to via guidelines set out by Local and Central Government, making our facilities a Covid secure environment.

These include:

- Safeguarding training workshops for all Ustaads (teachers), volunteers, Trustees and caretakers.
- Criminal Record Bureau checks for staff and volunteers are in place and renewed.
- CCTV systems which have assisted the police in crime prevention at both sites.
- In the course of the year the trustees have reviewed the need to maintain adequate resources for both working capital and future resource needs.
- Effective systems are in place for communication between Trustees, members and staff of the trust.
- Regular executive meetings are held to identify deficits and the minutes of each meeting can be accessed on request by members.
- Everyone is encouraged to provide feedback and input to the Executive Committee via email, phone or in writing.

Plans for future periods

The following proposed future key objectives are to help ensure the smooth and effective running of the Trust.

- Ongoing discussions with members for raising member fees, works to upgrade the Masjid and Hall next door to the annex.
- Future executive members to be guided on upgrade of the prayer hall/masjid facilities.
- Future Executive members to maintain all the properties of Mount Pleasant Islamic Trust.
- Update constitution for future office bearers.

1 - Strong organisation and leadership

The Trust needs to continue looking to:

- 1.1 Strengthening the organisational structure.
- 1.2 Taking steps to be an effective, dynamic, strong and trusted charity.
- 1.3 Working in partnership with local organisations; the community; healthcare and police to strengthen community safety.

2 - Secure financial resources

- 2.1 Strengthen our independence of attracting donors by identifying funding sources via local businesses.
- 2.2 Secure and strengthen partnerships with parents of the young children attending the Madrasah
- 2.3 Develop a strong volunteer base for the Mount Pleasant Islamic Trust and youth development initiatives.

3 - Nurturing friendships and establishing new networks

- 3.1 Building a stronger relationship with mainstream and community organisations and engaging with them.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- 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 a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that 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 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, such legislation may differ from legislation in other jurisdictions.

Thanks

The trustees take this opportunity to thank the local community, in particular our generous donors and beneficiaries for their support and having faith in the Trust for its ability to deliver services to the local Islamic community. The executive committee, volunteers, staff and friends remain committed to the work of Mount Pleasant Islamic Trust.

Approval

This report was approved by the trustees on 12th December 2021 and signed on their behalf.

.....
Signed Suleman D. Nana
(Chair)

.....
Signed Shahid M Mayet
(Vice Chair)

I report on my examination of the accounts of Mount Pleasant Islamic Trust (the Trust) for the year ended 30 September 2021, which are set out on pages 6 to 16.

This report is made solely to the charity's trustees, as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, for the statements I have made, or for the opinions I have stated.

I am qualified to report in accordance with section 145(3) of the Charities Act 2011 (the 2011 Act) by being a member of the Institute of Chartered Accountants in England and Wales.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the 2011 Act.

As trustees you consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

I report in respect of my examination of the Trust's accounts 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

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 Trust as required by section 130 of the Act;
or
- 2) the accounts do not accord with those records; or
- 3) the accounts 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.

Use of our report

This report is made solely to the charity's trustees, as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, for the statements I have made, or for the opinions I have stated.

dated : 12th December 2021

.....
Ebrahim Suleman ACA

Member of the Institute of Chartered Accountants in England and Wales
for and on behalf of **Forrest Burlinson Chartered Accountants**
20 Owl Lane, Shaw Cross, Dewsbury, WF12 7RQ

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
<i>Donations</i>	2	98,452	-	98,452	114,388
<i>Grants</i>	3	33,943	47,382	81,325	125,497
<i>Charitable activities</i>	4	82,965	508,709	591,674	565,200
<i>Trading activities</i>	5	43,578	-	43,578	28,067
<i>Investment: bank interest</i>		71	-	71	257
Total income		<u>259,009</u>	<u>556,091</u>	<u>815,100</u>	<u>833,409</u>
Expenditure on:					
Charitable activities					
Masjid	6	22,565	-	22,565	36,839
Madrasah	7	-	607,944	607,944	626,794
Darul-Arqum	8	-	189,847	189,847	172,272
Charitable donations	9	700	130	830	2,000
Trading activities	10	13,120	-	13,120	25,419
Other activity costs	11	13,989	1,177	15,166	10,609
Total expenditure		<u>50,374</u>	<u>799,098</u>	<u>849,472</u>	<u>873,933</u>
Net income/(expenditure)	12	208,635	(243,007)	(34,372)	(40,524)
Transfers	20	(277,449)	277,448	(1)	-
Net movement in funds	13,20	(68,814)	34,441	(34,373)	(40,524)
Reconciliation of funds:					
Total funds brought forward		2,466,164	277,261	2,743,425	2,783,949
Fund funds carried forward		<u>2,397,350</u>	<u>311,702</u>	<u>2,709,052</u>	<u>2,743,425</u>

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<u>FIXED ASSETS:</u>					
Tangible assets	16	1,754,793	-	1,754,793	1,889,187
<u>CURRENT ASSETS:</u>					
Stock		76,289	-	76,289	63,000
Debtors & Prepayments		349	16,316	16,665	13,109
Cash at bank and in hand	18	570,482	348,231	918,713	824,486
Total current assets		647,120	364,547	1,011,667	900,595
<u>LIABILITIES:</u>					
Creditors falling due within one year	19	4,562	52,845	57,407	46,357
Net current assets		642,558	311,702	954,260	854,238
NET ASSETS:		2,397,351	311,702	2,709,053	2,743,425
<u>FUNDS OF THE CHARITY:</u>					
General purposes fund	20	336,325	-	336,325	301,320
Property fund		1,754,793	-	1,754,793	1,889,187
Madina Masjid fund		306,233	-	306,233	275,657
Madrasah Fund		-	25,000	25,000	25,000
Darul-Arqum Fund		-	240,539	240,539	204,921
Kind Connections		-	897	897	2,074
Musalla Fund		-	4,026	4,026	4,026
Masjid Roof Fund		-	-	-	-
Madrasah Carpet Fund		-	-	-	-
Wudhu Khana (washrooms) Fund		-	41,240	41,240	41,240
		2,397,351	311,702	2,709,053	2,743,425

The notes on pages 9 to 16 form part of these accounts.

Approved by the trustees on 12th December 2021 and signed on their behalf by:

Signed : Suleman D Nana
(Chair)

Signed : Ahmed S Soni
(Treasurer)

MOUNT PLEASANT ISLAMIC TRUST
 STATEMENT OF CASH FLOWS
 AS AT 30 SEPTEMBER 2021

Charity No. 517670

	Notes	Total 2021 £	Total 2020 £
Cash flows from operating activities	22	94,227	84,727
Purchase of property, plant and equipment		-	
Change in cash and cash equivalents in the reporting period		<u>94,227</u>	<u>84,727</u>
Cash and cash equivalents at the beginning of the period		824,486	739,759
Cash and cash equivalents at the end of the period		<u>918,713</u>	<u>824,486</u>
Reconciliation of cash and cash equivalents			
Bank and cash in hand		918,713	824,486
Total cash and cash equivalents		<u>918,713</u>	<u>824,486</u>

1 Accounting Policies

The Charity is a public benefit entity as defined by FRS 102.
The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation of accounts

The accounts are prepared under the historical cost convention and include the results of the charity's operations which are described in the Trustees' Report and all of which are continuing.
The accounts have been prepared in accordance with the Statement of Recommended Practice: 'Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)', applicable regulations, and the Charities Act 2011.
The financial statements are prepared in sterling, which is the functional currency of the charity and monetary amounts are rounded to the nearest £.

1.2 Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor, legator, grant provider, or trust deed.
Restricted funds are those relating to monies donated and fees collected in running and supporting the Madressa and Darul-Arqum, as well as appeals and donations for specific purposes explained in the notes below.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in the furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.
Designated funds are the Property Fund that represents the 'bricks-and-mortar' of assets that would have to be disposed of for these funds to be realised and the Madina Masjid fund which is the operating capital of the Masjid.

1.3 Income

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability and are stated before all expenses.

1.4 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.
Where expenditure has been allocated between activities this has been done on the basis of the utilization of facilities approximating to the amount of space occupied.
All expenditure is shown inclusive of VAT which the charity is not entitled to reclaim.

1.5 Allocation of overhead and support costs

Overhead and support costs have been allocated as included in note 12 below.

1.6 Tangible fixed assets for use by the charity and depreciation

Tangible fixed assets for use by the charity are stated at cost less depreciation.
Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets less their estimated residual value over their expected useful lives on the following bases:

Land	NIL
Buildings	straight line over 25 years
Fixtures, Fittings & Equipment	straight line over 5 years

1.7 Stock

Stocks are stated at lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, other direct costs incurred in bringing the stocks to their present condition.

1.8 Debtors and prepayments

Trade and other debtors are recognised at the settlement amount due after any discount.
Prepayments are the amount of expenditure prepaid as at the period end after taking account of any discount.

1.9 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation as a result of a past transaction or event that will probably result in the transfer of funds and the amount due to settle the obligation can be measured or estimated reliably, these are recognised after any discount due.

1.10 Financial instruments

Financial instruments are recognised in the charity's balance sheets when the charity becomes party to the contractual provisions of the instrument.

The charity has financial assets and liabilities of a kind that qualify as basic financial instruments.

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. Being a company limited by guarantee, the charity has no equity instruments. Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2 Donations and gifts

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
General donations	98,452	-	98,452	109,793
Kind Connections		-	-	4,595
Madrasah Carpet fund	-	-	-	-
Masjid Roof fund		-	-	-
	98,452	-	98,452	114,388

3 Grants

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
KMC - Covid-19 Grant	33,943	-	33,943	25,000
HMRC JRS Funding	-	47,382	47,382	100,497
	33,943	47,382	81,325	125,497

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Members fees	71,501	-	71,501	74,456
Madrasah fees	-	317,771	317,771	303,449
Bookshop (Kutub-Khana) income		9,770	9,770	8,429
Darul-Arqum funding	-	179,071	179,071	169,159
Darul-Arqum other income	-	2,097	2,097	1,512
Hall booking and equipment hire	3,745	-	3,745	5,489
Marriage fees	2,945	-	2,945	955
Income from solar panels	3,064	-	3,064	-
Kafan Fee	1,710	-	1,710	1,751
Insurance Claim	-	-	-	-
Madrasah other income	-	-	-	-
	82,965	508,709	591,674	565,200

5 Income from charity trading activities

	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
	£	£	£	£
Islamiyah Series Publications	43,578	-	43,578	28,067
	<u>43,578</u>	<u>-</u>	<u>43,578</u>	<u>28,067</u>

6 Madina Masjid costs

	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
	£	£	£	£
Insurance	2,802	-	2,802	2,853
Heat and light	11,261	-	11,261	10,741
Repairs and renewals	1,731	-	1,731	13,402
Miscellaneous expenses	330	-	330	1,060
Printing, postage and stationery	66	-	66	165
Water rates	599	-	599	2,842
Support costs (note 12)	5,776	-	5,776	5,776
	<u>22,565</u>	<u>-</u>	<u>22,565</u>	<u>36,839</u>

7 Madrasah costs

	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
	£	£	£	£
Wages and national insurance	-	423,210	423,210	433,951
Insurance	-	4,202	4,202	4,280
Heat and light	-	22,674	22,674	17,044
Repairs and renewals	-	17,639	17,639	20,714
Madrasah (carpet) expenses	-	-	-	29,660
Madrasah Wudhu Khana expenses	-	-	-	-
Printing, postage and stationery	-	-	-	1,505
Business rates	-	20,121	20,121	6,801
Water rates	-	2,019	2,019	3,713
Telephone	-	729	729	1,158
Teaching materials	-	-	0	-
Bookshop purchases	-	8,127	8,127	5,895
Management software	-	2,400	2,400	3,000
Miscellaneous expenses	-	-	0	135
Professional fees	-	-	-	-
Madrasah Prizes	-	7,885	7,885	-
Support costs (note 12)	-	98,938	98,938	98,938
	<u>-</u>	<u>607,944</u>	<u>607,944</u>	<u>626,794</u>

8 Darul-Arqum costs

	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
	£	£	£	£
Wages and national insurance	-	130,202	130,202	115,800
Staff training	-	1,309	1,309	779
Repairs and renewals	-	14,608	14,608	13,224
Printing, postage and stationery	-	231	231	912
Business rates	-	-	-	-
Telephone	-	162	162	238
Teaching materials	-	7,680	7,680	4,683
Miscellaneous expenses	-	1,961	1,961	1,215
Professional fees	-	414	414	452
Support costs (note 12)	-	33,280	33,280	33,280
Depreciation - fixtures & fittings	-	-	-	1,689
	<u>-</u>	<u>189,847</u>	<u>189,847</u>	<u>172,272</u>

9 Charitable donations

	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
	£	£	£	£
Mid Yorkshire NHS	-	-	-	2,000
Kirkwood Hospice	700	-	700	-
One Nation	-	130	130	-
	<u>700</u>	<u>130</u>	<u>830</u>	<u>2,000</u>

10 Expenditure on trading activities

	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
	£	£	£	£
Publishing costs	13,007	-	13,007	25,404
Bank charges	113	-	113	15
	<u>13,120</u>	<u>-</u>	<u>13,120</u>	<u>25,419</u>

11 Other activity costs

	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
	£	£	£	£
Repairs and renewals	12,363	-	12,363	5,838
Business rates	614	-	614	745
Printing, postage and stationery	-	-	-	-
Telephone	697	-	697	-
Miscellaneous expenses	315	-	315	1,505
Kind Connections Expenses	-	1,177	1,177	2,521
	<u>13,989</u>	<u>1,177</u>	<u>15,166</u>	<u>10,609</u>

12 Support costs

	Property costs £	Admin & governance £	Total £
Masjid	4,876	900	5,776
Madrasah	97,138	1,800	98,938
Darul-Arqum	32,380	900	33,280
	<u>134,394</u>	<u>3,600</u>	<u>137,994</u>

Support costs - prior year

	Property costs £	Admin & governance £	Total £
Masjid costs	4,876	900	5,776
Madrasah costs	97,138	1,800	98,938
Darul-Arqum costs	32,380	900	33,280
	<u>134,394</u>	<u>3,600</u>	<u>137,994</u>

13 Net movements in funds for the year

	2021 Total £	2020 Total £
This is stated after charging:		
Depreciation	134,394	136,083
Independent Examiner for services of:		
- examination	1,710	1,710
- accountancy	1,890	1,890

14 Staff costs

The average monthly number of staff employed by the group during the reporting period and an estimate of the full-time equivalent (FTE) number of staff:

	Average no. 2021	FTE no. 2021	Average no. 2020	FTE no. 2020
Madrasah	81	33	73	30
Darul-Arqum	18	13	18	13
	<u>99</u>	<u>46</u>	<u>91</u>	<u>43</u>
	2021		2020	
	£		£	
Wages and salaries				
Madrasah	422,920		428,873	
Darul-Arqum	130,011		113,644	
Pension contributions				
Madrasah	-		-	
Darul-Arqum	-		-	
Social security costs				
Madrasah	290		5,077	
Darul-Arqum	191		2,156	
	<u>553,412</u>		<u>549,750</u>	

There are no employees with emoluments above £60,000 in the year or the previous year.

15 Remuneration and expenses to trustees

No remuneration or expenses were paid to any trustee in the year.

16 Tangible Fixed Assets

	Freehold Land and Buildings £	Fixtures and Fittings £	Total £
Cost			
At 1 October 2020	3,659,832	101,147	3,760,979
Additions	-	-	-
Disposals	-	-	-
At 30 September 2021	<u>3,659,832</u>	<u>101,147</u>	<u>3,760,979</u>
Depreciation			
At 1 October 2020	1,770,645	101,147	1,871,792
Charge for the year	134,394	-	134,394
On disposals	-	-	-
At 30 September 2021	<u>1,905,039</u>	<u>101,147</u>	<u>2,006,186</u>
Net book value			
At 30 September 2021	<u>1,754,793</u>	<u>-</u>	<u>1,754,793</u>
At 30 September 2020	<u>1,889,187</u>	<u>-</u>	<u>1,889,187</u>

17 Stock

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total as restated £
Stock of syllabus books	76,289	-	76,289	63,000

18 Cash at bank and in hand

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Cash at bank	569,072	343,388	912,460	816,867
Cash in hand	1,410	4,843	6,253	7,619
	<u>570,482</u>	<u>348,231</u>	<u>918,713</u>	<u>824,486</u>

19 Liabilities

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Creditors and accruals	4,562	37,528	42,090	30,369
Prepaid income	-	12,931	12,931	15,385
Taxes and social security costs	-	2,386	2,386	603
	<u>4,562</u>	<u>52,845</u>	<u>57,407</u>	<u>46,357</u>

20 Analysis of charitable funds - current year

	Balance at 1 Oct 2020 £	Incoming resources £	Resources expended £	Transfers £	Total funds 30 Sept 2021 £
Unrestricted Funds:					
General purposes fund	301,320	211,644	(27,809)	(148,830)	336,325
Property fund	1,889,187	-	-	(134,394)	1,754,793
Madina Masjid fund	275,657	47,365	(22,565)	5,776	306,233
	<u>2,466,164</u>	<u>259,009</u>	<u>(50,374)</u>	<u>(277,448)</u>	<u>2,397,351</u>
Restricted Funds:					
Madrasah Fund	25,000	363,775	(607,944)	244,169	25,000
Darul-Arqum Fund	204,921	192,316	(189,977)	33,280	240,539
Kind Connections	2,074	-	(1,177)	-	897
Musalla Carpet Fund	4,026	-	-	-	4,026
Madrasah Carpet Fund	-	-	-	-	-
Wudhu Khana (washrooms) Fund	41,240	-	-	-	41,240
	<u>277,261</u>	<u>556,091</u>	<u>(799,098)</u>	<u>277,448</u>	<u>311,702</u>
	<u>2,743,425</u>	<u>815,100</u>	<u>(849,472)</u>	<u>1</u>	<u>2,709,054</u>

Analysis of charitable funds - previous year

	Balance at 1 Oct 2019 £	Incoming resources £	Resources expended £	Transfers £	Total funds 30 Sept 2020 £
Unrestricted Funds:					
General purposes fund	262,981	168,708	(35,507)	(94,862)	301,320
Property fund	2,023,581	-	-	(134,394)	1,889,187
Madina Masjid fund	229,660	77,060	(36,839)	5,776	275,657
	<u>2,516,222</u>	<u>245,768</u>	<u>(72,346)</u>	<u>(223,480)</u>	<u>2,466,164</u>
Restricted Funds:					
Madrasah Fund	33,152	391,206	(597,134)	197,776	25,000
Darul-Arqum Fund	185,353	191,840	(172,272)	-	204,921
Kind Connections	-	4,595	(2,521)	-	2,074
Musalla Carpet Fund	4,026	-	-	-	4,026
Madrasah Carpet Fund	3,956	-	(29,660)	25,704	-
Wudhu Khana (washrooms) Fund	41,240	-	-	-	41,240
	<u>267,727</u>	<u>587,641</u>	<u>(801,587)</u>	<u>223,480</u>	<u>277,261</u>
	<u>2,783,949</u>	<u>833,409</u>	<u>(873,933)</u>	<u>-</u>	<u>2,743,425</u>

Unrestricted funds:

General purposes fund

This is the principle fund of the charity and income produced from this fund is used to support the work of the charity.

Unrestricted designated funds:

Property fund

This fund represents the bricks and mortar included at the balance sheet value.

Madina Masjid fund

This fund provides the operating capital of the Madina Masjid.

Restricted funds:

Madrasah Fund

This fund relates to monies donated and fees collected in running and supporting the Madrasah.

Darul-Arqum Fund

This fund relates to monies donated and fees collected in running and supporting the nursery.

Musalla & Madrasah (carpet) Fund

This fund relates to monies collected for the replacement of the carpet in Madrasah.

Wudhu Khana (washrooms) Fund

This fund relates to monies collected for the replacement of eight washrooms in the Madrasah.

Kind Connections Fund

This fund relates to monies donated to assist the community during the Covid-19 pandemic.

21 Analysis of net assets between funds

	Unrestricted General Funds £	Unrestricted Property Fund £	Unrestricted Other Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	1,754,793	-	-	1,754,793
Current assets	340,887	-	306,233	364,547	1,011,667
Creditors falling due within one year	(4,562)	-	-	(52,845)	(57,407)
	<u>336,325</u>	<u>1,754,793</u>	<u>306,233</u>	<u>311,702</u>	<u>2,709,053</u>

Analysis of net assets between funds - previous year

	Unrestricted General Funds £	Unrestricted Property Fund £	Unrestricted Other Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	1,889,187	-	-	1,889,187
Current assets	306,989	-	275,657	317,949	900,595
Creditors falling due within one year	(5,669)	-	-	(40,688)	(46,357)
	<u>301,320</u>	<u>1,889,187</u>	<u>275,657</u>	<u>277,261</u>	<u>2,743,425</u>

22 Reconciliation of net movements in funds to net cash flow from operating activities

	<u>Total 2021 £</u>	<u>Total 2020 £</u>
Net movement in funds	(34,372)	(40,524)
Add back depreciation charge	134,394	136,083
Decrease (increase) in stock	(13,289)	(11,481)
Decrease (increase) in debtors	(3,555)	7,654
Increase (decrease) in creditors	11,049	(7,005)
Net cash used in operating activities	<u>94,227</u>	<u>84,727</u>

23 Related Party Transactions

The trustees of Mount Pleasant Islamic Trust recognise the importance of transparency. The funds of the charity are expended solely for the advancement and objectives of Mount Pleasant Islamic Trust. Appropriate systems and processes are in place to ensure related parties are identified from the onset. Appropriate guidelines, normal practices and procedures are followed in all transactions with related parties, and the process is regularly reviewed. The charity, on a regular basis, continues to review its systems and processes to ensure compliance within the SORP guidelines.