

AL ATHARIYYAH

Trustees Report & Annual Financial Statements

Year Ended 30 June 2020

Registered Charity Number: 1116996

Contents	Page(s)
Charity information	2
Trustees' Report	3-4
Independent examiner's report	5
Statement of Financial Activities	6
Balance sheet	7
Notes to the financial statements	8-13

Charity Information

Trustees

The trustees who served during the year were:

Mr Wajid Riaz
Mr Saced Rehmat
Mr Ozan Cicek

Secretary

Mr Ozan Cicek

Accountants

Grace Accountancy Services (Lei)
313 East Park Road
Leicester
LE5 5HL

Principal Bankers

HSBC

Head office

PO Box: 48160
London
E6 9AJ

Registered charity number

1116996

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 30 June 2020.

Governing Document

The Charity is governed by a trust deed dated 16 October 2006
The document is described as the constitution.

Objects of the Charity

To Promote : The knowledge of Allah (God) as portrayed in the authentic sources of islam
and according to the way of Salaf - AS - Saalih (pious predecessors) .

Investment Powers

The trustees have broad investment powers.

Election and Appointment of Trustees

Elections to the management committee are carried in accordance with the procedures set out in Trust Deed.

Activities and Achievements

The trust has had a satisfactory year.

Other

Further policies of the trust are set out in note 10 to the accounts.

Year Ended 30 June 2020

Statement of trustees' responsibilities

Law applicable to Charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true & fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

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

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, Statement of Recommended Practice 2005 and the Trust Deed.

They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



.....
Approved on Behalf of the Trust
Mr Ozan Cicek

23 February 2021

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
AL ATHARIYYAH**

I report on the accounts of the Trust for the year ended 30 June 2020, which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is desired. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

It is my responsibility to:

- 1 examine the accounts under section 145 of the 2011 Act;
- 2 to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- 3 to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in, any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Sarfraz Khan FCCA
Grace Accountancy Services (Lei)
313 East Park Road
Leicester
LE5 5HL

23 February 2021

AL ATHARIYYAH

Year Ended 30 June 2020

AL ATHARIYYAH
Statement of Financial Activities
For the year ended 30 June 2020

	Notes	Unrestricted Funds £	<i>Total Funds 2020 £</i>	<i>Total Funds 2019 £</i>
Income and Expenditure				
Incoming Resources				
Donations, legacies and similar				
Income from activities in furtherance of objects		122,866	122,866	73,739
Income from activities for generating funds		-	-	
Total incoming resources		<u>122,866</u>	<u>122,866</u>	<u>73,739</u>
Resources Expended (see explanatory notes)				
Costs of activities for charitable objectives	2	20,648	20,648	32,356
Support Costs	2	36,394	36,394	33,847
Management and administration costs	2	600	600	600
Total resources expended		<u>57,642</u>	<u>57,642</u>	<u>66,803</u>
Net incoming resources before transfers		65,224	65,224	6,936
		<u>-</u>	<u>-</u>	<u>-</u>
Net incoming/(outgoing) resources after transfers		<u>65,224</u>	<u>65,224</u>	<u>6,936</u>
Net movement in funds	9	<u>65,224</u>	<u>65,224</u>	<u>6,936</u>

Year Ended 30 June 2020

AL ATHARIYYAH
Balance Sheet
As at 30 June 2020

	Notes	Unrestricted Funds £	Total funds 2020 £	Total funds 2019 £
Fixed assets				
Tangible assets	5	955,477	955,477	955,601
Total fixed assets:		<u>955,477</u>	<u>955,477</u>	<u>955,601</u>
Current assets				
Stock		-	-	-
Cash at bank and in hand		198,238	198,238	174,450
Debtors	6	-	-	-
Total current assets		<u>198,238</u>	<u>198,238</u>	<u>174,450</u>
Creditors: amounts falling due within one year	7	(600)	(600)	(600)
Net current assets/(liabilities)		<u>197,638</u>	<u>197,638</u>	<u>173,850</u>
Total assets less current liabilities		<u>1,153,115</u>	<u>1,153,115</u>	<u>1,129,451</u>
Creditors: amounts falling due after one year	8	(46,227)	(46,227)	(87,787)
Net Assets		<u>1,106,888</u>	<u>1,106,888</u>	<u>1,041,664</u>
Capital funds				
Permanent endowment	9	-	-	-
Income funds				
Unrestricted funds	9	1,106,888	1,106,888	1,041,664
Total funds		<u>1,106,888</u>	<u>1,106,888</u>	<u>1,041,664</u>



Approved on Behalf of the Trust
 Mr Ozan Cicek

23 February 2021

Notes to the financial statements

1 ACCOUNTING POLICIES

The accounts have been prepared under the historical cost convention and in accordance with the Charities Acts 2011 and the Statement of Recommended Practice 2005 (SORP).

Incoming Resources:

Donations, legacies and similar incoming resources	These are included in the Statement of Financial Activities (SOFA) when: - the charity becomes entitled to the donation, legacy or similar income and any conditions for receipt are met. - the trustees are reasonably certain they will receive it; and - the trustees are reasonably certain that the value can be reliably measured.
Tax reclaims on donations and gifts	Incoming resources from tax claims are included on the SOFA at the same time as the gift to which they relate, to the extent that tax recoverability is certain.
Incoming resources from fund raising	These are reported gross in the SOFA.
Gifts in kind for sale or distribution	These are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
Gifts in kind for use by the charity	These are included in the SOFA as incoming resources when receivable.
Intangible income (e.g. donated facilities)	This is only included in the accounts when the benefit received is actually quantifiable, receivable and material, and the cost is being borne by a third party. When included it is valued at the lower of the cost borne by the third party, and the reasonable estimate of the value to the charity.
Investment income	This and any associated tax credits are included in the accounts when receivable.

Expenditure & Liabilities:

Liability recognition	Generally liabilities are recognised as soon as there is a legal obligation or constructive obligation committing the charity to expenditure.
-----------------------	---

Assets:

Tangible fixed assets for use by the charity	These are only capitalised when they can be used for more than a year and cost more than £250. They are valued at cost or a reasonable value on receipt. The charity does not have a policy of revaluation. Depreciation is charged on a straight line basis over the estimated useful life of the underlying asset. The following rates apply:
--	---

Plant & Equipment	25%
-------------------	-----

Value Added Tax	Expenditure is shown inclusive of VAT.
-----------------	--

Funds

Restricted	Restricted funds are subject to specific conditions imposed by the donors
Permanent Endowment	The capital of such funds will be held until the objectives of the Trust are satisfied.

Notes to the financial statements (continued)

2 EXPENDITURE

The Charity has analysed its resources expended on the functional basis provided by the SORP.

	2020	2019
	£	£
Costs of activities in furtherance of the charity's objects		
<i>Unrestricted</i>		
Professional fees	3,064	10,051
office, Stationery & Postage	11,664	8,950
Donations	5,920	13,355
Total	20,648	32,356

	2020	2019
	£	£
Support Costs		
<i>Unrestricted</i>		
Heat & Light	2,569	1,288
Insurance	448	3,277
Water	-	492
Travel Expenses	2,724	-
Repairs	2,412	-
Security & Safety	600	753
IT	1,619	1,433
Wages	24,949	24,195
Accommodation	949	2,243
Depreciation	124	166
Total	36,394	33,847

	2020	2019
	£	£
Management and administration costs		
<i>Unrestricted</i>		
Accountancy fees	600	600
Total	600	600

Notes to the financial statements (continued)

3 SALARIES AND WAGES

Detailed information covering all the employees of the charity:

	2020 £	2019 £
Gross wages and salaries	24,949	24,195
Total staff costs	<u>24,949</u>	<u>24,195</u>
Average number of employees for the year	<u>6</u>	

4 TRUSTEES AND OTHER RELATED PARTIES

Related party transactions:

There were no related party transactions of the charity in the period.

5 TANGIBLE FIXED ASSETS

	Land & Building £	Safety £	Computer Equipment £	Total £
Cost				
at 1 July 2019	955,105	1,022	400	956,527
Additions				
Disposal	-			
at 30 June 2020	<u>955,105</u>	<u>1,022</u>	<u>400</u>	<u>956,527</u>
Depreciation				
at 1 July 2019		591	335	926
Charged in year		108	16	124
Disposal				
at 30 June 2020	<u>-</u>	<u>699</u>	<u>351</u>	<u>1,050</u>
Net book value				
at 30 June 2020	955,105	323	49	955,477
at 1 July 2019	955,105	431	65	955,601

Year Ended 30 June 2020

Notes to the financial statements (continued)

6 DEBTORS

AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
<i>Unrestricted</i>		
Trade debtors & prepayments		
Total	-	-

7 CREDITORS

AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
<i>Unrestricted</i>		
Trade Creditors & Accruals	600	600
Total	600	600

8 CREDITORS

AMOUNTS FALLING DUE AFTER ONE YEAR

	2020 £	2019 £
<i>Unrestricted</i>		
Loan	46,227	87,787
Total	46,227	87,787

The loan is unsecured, non-interest bearing and not repayable on demand.

Year Ended 30 June 2020

Notes to the financial statements (continued)

9 MOVEMENT OF THE MAJOR FUNDS

Fund Name			
	<i>Permanent Endowment</i>	<i>Unrestricted Income Fund</i>	<i>Total</i>
Incoming Resources		122,866	122,866
Expenditure		(57,642)	(57,642)
Transfers			
Gains and losses			
Net movement			
	-	65,224	65,224
Opening Balance		1,041,664	1,041,664
Closing Balance	-	1,106,888	1,106,888

ENDOWMENT & RESTRICTED FUNDS

<i>Fund Name</i>	<i>Type PE, EE or RF</i>	<i>Purpose and Restrictions</i>

10 OTHER INFORMATION

1 *Capital Commitments*

There were no capital commitments at the year end.

2 The charity has not given any guarantees to third parties that could be called on at the year end.

3 The charity has not granted any loans that are outstanding at the year end to any institution associated with the charity.

4 The charity did not make any ex-gratia payments during the year .

5 The charity has not received any restricted funds since its inception

Notes to the financial statements (continued)

11 DECLARATIONS BY TRUSTEES

Adequacy of assets to meet fund restrictions	Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.
Change in year end	The trustees have not changed the year end date nor the length of the charity's financial year
Designated Funds	The charity does not have any designated funds.
Discontinued, continuing and acquired operations	All the charity's operations are continuing and there are no operations that were discontinued or acquired during the year.
Funds in deficit	No funds (unrestricted, designated, restricted or endowment) are in cash deficit at the balance sheet date.
Inalienable or historic assets	The charity had no assets at the balance sheet classed as inalienable or historic.
Inter-fund loans	There were no inter-fund loans outstanding at the balance sheet date.
Revaluations	None of the charity's functional fixed assets have been revalued during the year and the charity does not have a policy of revaluation of these assets.
Subsidiaries	The charity has no subsidiary companies.
Uncapitalised fixed assets	The charity has no material fixed assets which have not been capitalised and included on the balance sheet.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01 July 2019 Period start date to 30 June 2020 Period end date

Charity name: AL ATHARIYYAH

Charity registration number: 1116996

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To promote the knowledge of Allah (God) as portrayed in the authentic sources of Islam and according to the way of the Salaf-as-Saalih (Pious Predecessors).
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Religious activities to the general public/mankind through advocacy/advice/information and establishment of a place of worship/community centre.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	When planning our activities for the year, the trustees have considered the Commission's guidance on the public benefit and in particular, the specific guidance on charities for the advancement of religion. In particular we try to enable ordinary people to live out their faith as part of our community through worship and prayer, learning about Quran; and developing their knowledge and trust in God. To facilitate this work it is important that we maintain the fabric of the Mosque.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by	Para 1.38	

volunteers		
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The charity is raising funds from the general public for the maintenance of Mosque and community centre. The trustees are keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. Daily prayers provide a quiet, intimate and reflective environment for worship. In addition to this a great deal of time and thought was spent during the year on arranging events and inviting speakers for speeches and discussion on religious affairs.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity was able to raise funds from the community for the continuation of its activities during the year. Total receipts were £73,739 and the net result for the year was an excess of receipts over payments of £6,936.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	It is trustees policy to maintain a balance of funds which equates to at least three months of payments, equivalent to £10,000 to cover emergency situations that may arise from time to time.
Amount of reserves held	Para 1.22	£10,000
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Donations received from the general public.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		It's a registered charity.
Type of governing document (trust deed , royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g. unincorporated association , CIO)	Para 1.25	Trust registered with Charity Commission
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed in accordance to procedure set out within the trust deed.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Al Athariyyah
Other name the charity uses	
Registered charity number	1116996
Charity's principal address	PO Box: 48160, London E6 9AJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ozan Cicek	Nominated Contact Person		
2	Saeed Rehmat			
3	Wajid Riaz			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

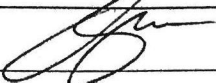
Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Ozan Cicek	
Position (eg Secretary, Chair, etc)	Nominated Contact Person	
Date	23/02/2020	

