

REGISTERED CHARITY NUMBER: 1184868

**MASJID AL-NOOR CIO
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE PERIOD
12TH AUGUST 2019 TO 31ST DECEMBER 2020**

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

MASJID AL-NOOR CIO
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 12TH AUGUST 2019 TO 31ST DECEMBER 2020

	Page
Trustees' Report	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 7
Detailed Statement of Financial Activities	8

MASJID AL-NOOR CIO
TRUSTEES' REPORT
FOR THE PERIOD 12TH AUGUST 2019 TO 31ST DECEMBER 2020

The trustees present their report with the financial statements of the charity as a charitable incorporated organisation (CIO) for the period 12th August 2019 to 31st December 2020. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The principal objectives and activities of Masjid Al-Noor, as set out in its Constitution, is:

To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam, provision of facilities for Islamic worship and Islamic education in accordance with the teachings of the Quran and Sunnah of the Prophet Muhammad (Peace and Blessings Be Upon Him) and the Sahabah-e-Keraam (Companions).

Public benefit

The mosque carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, as summarised below, provide benefit both to those who worship at our Mosque and the wider community of Boston.

ACHIEVEMENT AND PERFORMANCE

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious and community services and activities including:

Prayers: The Mosque is open all day for daily and Friday prayers. During the week we have over 15 people who regularly attend daily prayers and over 60 who regularly attend Friday prayers.

Festivals: The Mosque arranges other programmes during the year such as Taraveeh prayers in the month of Ramadhan, Khatmul Quran, Qayam for Lailatul Qadr and Eid-e-Meelad-un-Nabi programme.

Funeral facilities: The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials.

Zakat: It is a part of our faith that all who are able should offer Zakat. Zakat is collected in proportion to a person's means, in accordance with the teaching of Islam, and is giving of money for a number of specific purposes, including to help others, and to further the teachings of Islam. A Muslim need not give Zakat through the Mosque but we do provide the opportunity for those attending the Mosque to give Zakat and we arrange its distribution for approved purposes.

The Zakat money is used by the trust to sponsor needy students with their educational expenses, support families requiring maintenance and support other charitable organisations in natural disasters, eye and other health issues etc. None of the Zakat money is used to fund the Mosque. The Mosque makes no charge for the collection and distribution of Zakat.

FINANCIAL REVIEW

The result for Masjid Al-Noor shows Net Surplus of £25,778 during the year. This is primarily as a result of transfer of funds held for Masjid Al-Noor in the sum of £17,833 from non registered Masjid Al Noor organisation.

FUTURE PLANS

The charity plans to continue providing various activities in future in support of its objectives as detailed above.

MASJID AL-NOOR CIO
TRUSTEES' REPORT
FOR THE PERIOD 12TH AUGUST 2019 TO 31ST DECEMBER 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Masjid Al-Noor CIO was established on 12 August 2019, becoming operational from the same date with funds transferred from the previous unregistered charity with effect from that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1184868

Principal address

28 Trinity Street
Boston
PE21 8RJ

Trustees

Dr A A Dhedhi (appointed 12/8/2019)
Dr A B A Dhedhi (appointed 12/8/2019)
Mr A Rehman (appointed 12/8/2019)
Mr J A Dahar (appointed 12/8/2019)

Independent Examiner

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

Approved by order of the board of trustees on 28th October 2021 and signed on its behalf by:

Dr A A Dhedhi - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MASJID AL-NOOR CIO**

Independent examiner's report to the trustees of Masjid Al-Noor CIO

I report to the charity trustees on my examination of the accounts of Masjid Al-Noor CIO (the Trust) for the period 12th August 2019 to 31st December 2020.

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 Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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.

Nazir Malida FCCA
Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

28th October 2021

MASJID AL-NOOR CIO
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 12TH AUGUST 2019 TO 31ST DECEMBER 2020

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		56,438
EXPENDITURE ON		
Charitable activities		
Mosque running costs		30,660
NET INCOME		25,778
TOTAL FUNDS CARRIED FORWARD		25,778

The notes on page 0 form part of these financial statements

MASJID AL-NOOR CIO
STATEMENT OF FINANCIAL POSITION
31ST DECEMBER 2020

	Notes	Unrestricted fund £
CURRENT ASSETS		
Cash at bank and in hand		25,778
NET CURRENT ASSETS		25,778
TOTAL ASSETS LESS CURRENT LIABILITIES		25,778
NET ASSETS		25,778
FUNDS	3	
Unrestricted funds		25,778
TOTAL FUNDS		25,778

The financial statements were approved by the Board of Trustees and authorised for issue on 28th October 2021 and were signed on its behalf by:

Dr A A Dhedhi - Trustee

The notes on page 0 form part of these financial statements

MASJID AL-NOOR CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 12TH AUGUST 2019 TO 31ST DECEMBER 2020**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31st December 2020.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the period ended 31st December 2020.

MASJID AL-NOOR CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 12TH AUGUST 2019 TO 31ST DECEMBER 2020

3. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.12.20 £
Unrestricted funds		
General fund	25,778	25,778
TOTAL FUNDS	<u>25,778</u>	<u>25,778</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,438	(30,660)	25,778
TOTAL FUNDS	<u>56,438</u>	<u>(30,660)</u>	<u>25,778</u>

4. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31st December 2020.

MASJID AL-NOOR CIO
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 12TH AUGUST 2019 TO 31ST DECEMBER 2020

	£
INCOME AND ENDOWMENTS	
Donations and legacies	
Donations	56,438
Total incoming resources	<u>56,438</u>
EXPENDITURE	
Charitable activities	
Wages	18,825
Rates and water	1,610
Insurance	686
Light and heat	2,193
Accountancy fees	510
Repairs and maintenance	1,595
Legal and consultancy fees	3,075
Cleaning and materials	2,166
	<u>30,660</u>
Total resources expended	<u>30,660</u>
Net income	<u><u>25,778</u></u>

This page does not form part of the statutory financial statements
