

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

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

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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**

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**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**

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**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**

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

The notes on page 0 form part of these financial statements

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

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

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

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#### 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 £
<b>Unrestricted funds</b>		
General fund	25,778	25,778
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	56,438	(30,660)	25,778
<b>TOTAL FUNDS</b>	<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**

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	£
<b>INCOME AND ENDOWMENTS</b>	
<b>Donations and legacies</b>	
Donations	<b>56,438</b>
	<hr/>
<b>Total incoming resources</b>	<b>56,438</b>
 <b>EXPENDITURE</b>	
<b>Charitable activities</b>	
Wages	<b>18,825</b>
Rates and water	<b>1,610</b>
Insurance	<b>686</b>
Light and heat	<b>2,193</b>
Accountancy fees	<b>510</b>
Repairs and maintenance	<b>1,595</b>
Legal and consultancy fees	<b>3,075</b>
Cleaning and materials	<b>2,166</b>
	<hr/>
	<b>30,660</b>
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Total resources expended	<b>30,660</b>
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<b>Net income</b>	<b>25,778</b>
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This page does not form part of the statutory financial statements