

REGISTERED COMPANY NUMBER: 4128000 (England and Wales)  
REGISTERED CHARITY NUMBER: 1091611

**MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 MARCH 2011**



**MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2011**

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	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Cash Flow Statement	8
Notes to the Cash Flow Statement	9
Notes to the Financial Statements	10 to 12
Detailed Statement of Financial Activities	13

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# **MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2011**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2011. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

4128000 (England and Wales)

#### **Registered Charity number**

1091611

#### **Registered office**

257 Victoria Road  
Aston  
Birmingham  
West Midlands  
B6 5HP

#### **Trustees**

Mr Q Latif  
Mr Khan  
Mr R Ali  
Mr M S Miah  
Mr R Khan - appointed 21/4/2011  
Mr M J Uddin  
Mr M A Ahad  
Mr M A Miah  
Mr A M Ismail  
Mr Q A Chohan  
Mr S Miah  
Mr S Ali  
Mr A R Khandokar

#### **Company Secretary**

Mr A M Ismail

#### **Independent Examiner**

Shareef & Co  
Chartered Accountants  
18 - 22 Stoney Lane  
Yardley  
Birmingham  
West Midlands  
B25 8YP

#### **Bankers**

Lloyds TSB  
Great Hampton Street  
Birmingham  
West Midlands  
B18 6AH

# **MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2011**

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### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Solicitors**

Coley & Tiley  
Neville House  
Waterloo Street  
Birmingham  
B2 5UF

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006

#### **Recruitment and appointment of new trustees**

New trustees are appointed by the Management committee

#### **Induction and training of new trustees**

New trustees are trained by current trustees

#### **Organisational structure**

The charity is controlled by a Management committee, which comprises five to thirteen members

#### **Wider network**

The charity has no connections with other charities

#### **Related parties**

The charity is not holding assets on behalf of another charity

#### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The company's main objectives are to promote the muslim faith in Birmingham

#### **Significant activities**

The company obtains most of its income from donations

#### **Volunteers**

The charity welcomes volunteers to assist in its work

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

The charity was incorporated in December 2000 and commenced its activities on 1 January 2003. It took over the assets and liabilities of Masjid - E- Noor Association that was operating from the same address. The charity's main activity was to provide services of a mosque to promote the muslim faith to all age groups and to provide an after school service for children to help them to learn about the teachings of Quran and the muslim faith.

There were no significant events since the year end

The charity's income from donations during the year was £38,254. The income is expected to increase during the current year.

**MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2011**

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**ACHIEVEMENT AND PERFORMANCE**

**Internal and external factors**

The charities activities are affected by general financial factors in the economy

The charity's financial performance in the year was affected by legal fees paid for a dispute between current and past trustees Total legal fees amounted to £16,217 (2010 £4,760)

**FINANCIAL REVIEW**

**Reserves policy**

The charity accumulates reserves for future investment in buildings etc

**Principal funding sources**

The charity receives most of it's income from public donations

**FUTURE DEVELOPMENTS**

The charity intends to continue to promote the muslim faith in Birmingham

**ON BEHALF OF THE BOARD**

QARI 

Mr Q Latif - Trustee

21 December 2011

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED**

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I report on the accounts for the year ended 31 March 2011 set out on pages five to twelve

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to

- examine the accounts under Section 43 of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act), and
- to state whether particular matters have come to my attention

**Basis of the independent examiner's report**

My examination was carried out in accordance with the 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 you as 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 statements 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

- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006, and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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



Shareef & Co  
Chartered Accountants  
18 - 22 Stoney Lane  
Yardley  
Birmingham  
West Midlands  
B25 8YP

21 December 2011

**MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2011**

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	Notes	2011 Unrestricted funds £	2010 Total funds £
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income		38,254	28,691
<b>RESOURCES EXPENDED</b>			
Governance costs		16,892	5,436
Other resources expended		31,888	20,490
<b>Total resources expended</b>		48,780	25,926
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		(10,526)	2,765
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		343,243	340,478
<b>TOTAL FUNDS CARRIED FORWARD</b>		332,717	343,243

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The notes form part of these financial statements

**MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED**

**BALANCE SHEET  
AT 31 MARCH 2011**

	Notes	2011 Unrestricted funds £	2010 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	418,142	418,292
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		11,972	12,069
<b>CREDITORS</b>			
Amounts falling due within one year	6	(97,397)	(87,118)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(85,425)</u>	<u>(75,049)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>332,717</b>	343,243
<b>NET ASSETS</b>		<u><b>332,717</b></u>	<u>343,243</u>
<b>FUNDS</b>	7		
Unrestricted funds			
General fund		<u>332,717</u>	<u>343,243</u>
<b>TOTAL FUNDS</b>		<u><b>332,717</b></u>	<u>343,243</u>

The notes form part of these financial statements

**MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED**

**BALANCE SHEET - CONTINUED  
AT 31 MARCH 2011**

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The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2011

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2011 in accordance with Section 476 of the Companies Act 2006

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved by the Board of Trustees on 21 December 2011 and were signed on its behalf by

*QAR: Abdul Latif*

Mr Q Latif -Trustee

The notes form part of these financial statements

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**MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2011**

		<b>2011</b>	<b>2010</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>Net cash (outflow)/inflow from operating activities</b>	<b>1</b>	<b>(10,797)</b>	<b>2,878</b>
		<u><b>(10,797)</b></u>	<u><b>2,878</b></u>
<b>Financing</b>	<b>2</b>	<b>10,700</b>	<b>(1,700)</b>
		<u><b>10,700</b></u>	<u><b>(1,700)</b></u>
<b>(Decrease)/increase in cash in the period</b>		<u><b>(97)</b></u>	<u><b>1,178</b></u>
<hr/>			
<b>Reconciliation of net cash flow to movement in net debt</b>	<b>3</b>		
(Decrease)/increase in cash in the period		<b>(97)</b>	<b>1,178</b>
Cash inflow/(outflow) from increase/(decrease) in debt and lease financing		<b>(10,700)</b>	<b>1,700</b>
		<u><b>(10,700)</b></u>	<u><b>1,700</b></u>
Change in net debt resulting from cash flows		<b>(10,797)</b>	<b>2,878</b>
		<u><b>(10,797)</b></u>	<u><b>2,878</b></u>
<b>Movement in net debt in the period</b>		<b>(10,797)</b>	<b>2,878</b>
<b>Net debt at 1 April</b>		<b>(71,731)</b>	<b>(74,609)</b>
		<u><b>(71,731)</b></u>	<u><b>(74,609)</b></u>
<b>Net debt at 31 March</b>		<u><b>(82,528)</b></u>	<u><b>(71,731)</b></u>

The notes form part of these financial statements

**MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2011**

**1. RECONCILIATION OF NET (OUTGOING)\INCOMING RESOURCES TO NET CASH (OUTFLOW)\INFLOW FROM OPERATING ACTIVITIES**

	2011 £	2010 £
Net (outgoing)\incoming resources	(10,526)	2,765
Depreciation charges	150	201
Decrease in creditors	(421)	(88)
<b>Net cash (outflow)\inflow from operating activities</b>	<b>(10,797)</b>	<b>2,878</b>

**2. ANALYSIS OF CASH FLOWS FOR HEADINGS NETTED IN THE CASH FLOW STATEMENT**

	2011 £	2010 £
<b>Financing</b>		
New loans in year	10,700	-
Loan repayments in year	-	(1,700)
<b>Net cash inflow/(outflow) from financing</b>	<b>10,700</b>	<b>(1,700)</b>

**3. ANALYSIS OF CHANGES IN NET DEBT**

	At 1.4.10 £	Cash flow £	At 31.3.11 £
Net cash			
Cash at bank and in hand	12,069	(97)	11,972
Debt			
Debts falling due within one year	(83,800)	(10,700)	(94,500)
<b>Total</b>	<b>(71,731)</b>	<b>(10,797)</b>	<b>(82,528)</b>

# MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2011

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### 1. ACCOUNTING POLICIES

#### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities

#### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

#### Resources expended

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

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Fixtures and fittings - 20% on reducing balance

#### Taxation

The charity is exempt from corporation 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

#### Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease

### 2. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting)

	2011	2010
	£	£
Depreciation - owned assets	150	201
Hire of plant and machinery	<u>9,621</u>	<u>3,428</u>

### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2011 nor for the year ended 31 March 2010

#### Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2011 nor for the year ended 31 March 2010

**MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2011**

**4. STAFF COSTS**

	2011 £	2010 £
Wages and salaries	<u>10,400</u>	<u>10,400</u>

**5. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2010 and 31 March 2011	<u>417,690</u>	<u>5,913</u>	<u>423,603</u>
<b>DEPRECIATION</b>			
At 1 April 2010	-	5,311	5,311
Charge for year	-	150	150
At 31 March 2011	<u>-</u>	<u>5,461</u>	<u>5,461</u>
<b>NET BOOK VALUE</b>			
At 31 March 2011	<u>417,690</u>	<u>452</u>	<u>418,142</u>
At 31 March 2010	<u>417,690</u>	<u>602</u>	<u>418,292</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2011 £	2010 £
Other loans	94,500	83,800
Social security and other taxes	106	106
Accruals and deferred income	2,791	3,212
	<u>97,397</u>	<u>87,118</u>

**7. MOVEMENT IN FUNDS**

	At 1.4.10 £	Net movement in funds £	At 31.3.11 £
<b>Unrestricted funds</b>			
General fund	343,243	(10,526)	332,717
<b>TOTAL FUNDS</b>	<u>343,243</u>	<u>(10,526)</u>	<u>332,717</u>

**MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2011**

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**7. MOVEMENT IN FUNDS - continued**

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	38,254	(48,780)	(10,526)
<b>TOTAL FUNDS</b>	<u>38,254</u>	<u>(48,780)</u>	<u>(10,526)</u>

**MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2011**

	2011 £	2010 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	32,045	25,046
Tuition fees	6,209	3,645
	<u>38,254</u>	<u>28,691</u>
<b>Total incoming resources</b>	<b>38,254</b>	<b>28,691</b>
<b>RESOURCES EXPENDED</b>		
<b>Governance costs</b>		
Legal fees	16,217	4,760
Accountancy fees	675	676
	<u>16,892</u>	<u>5,436</u>
<b>Support costs</b>		
<b>Management</b>		
Wages	10,400	10,400
Repairs and maintenance	9,621	3,428
Light and heat	10,438	5,286
Telephone	189	208
Postage and stationery	150	130
Cleaning	391	182
Donations	500	500
Fixtures and fittings	150	201
	<u>31,839</u>	<u>20,335</u>
<b>Finance</b>		
Bank charges	49	155
	<u>48,780</u>	<u>25,926</u>
<b>Total resources expended</b>	<b>48,780</b>	<b>25,926</b>
<b>Net (expenditure)/income</b>	<b><u>(10,526)</u></b>	<b><u>2,765</u></b>

This page does not form part of the statutory financial statements