

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 2009

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MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

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FOR THE YEAR ENDED 31 MARCH 2009**

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MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2009

The trustees who are also directors of the charity for the purposes of the Companies Act 1985, present their report with the financial statements of the charity for the year ended 31 March 2009. 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 Qari Abdul Latif
Mr Mohammed Jalal Uddin
Mr Islam Khan
Mr Mohammed Shamsu Miah
Mr Moulana Abdul Ahad
Mr Haji Rahmat Ali
Mr Mohammed Afruz Miah
Mr Abdullah Mohammed Ismail
Mr Mohammed Akhtar
Mr Qurban Ali Chohan
Mr Ataur Rahman Khandokar
Mr Muhammad Mahbub Uddin
Mr Muhammad Yousaf

Company Secretary

Mr A M Ismail

Bankers

Lloyds TSB
Great Hampton Street
Birmingham
West Midlands
B18 6AH

Independent Examiner

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

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2009

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 1985.

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 £42,807. The income is expected to increase during the current year.

Internal and external factors

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

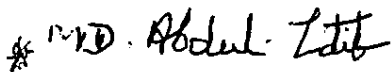
MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2009**

FUTURE DEVELOPMENTS

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

ON BEHALF OF THE BOARD:

A handwritten signature in black ink, appearing to read 'Mr Q Latif', with a small asterisk-like mark to the left.

Mr Q Latif - Trustee

25 January 2010

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

I report on the accounts for the year ended 31 March 2009 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 221 of the Companies Act 1985; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 226 of the Companies Act 1985 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

25 January 2010

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2009**

		2009	2008
		Unrestricted	Total
		funds	funds
	Notes	£	£
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		45,210	57,320
Investment income	2	248	150
Total incoming resources		45,458	57,470
RESOURCES EXPENDED			
Governance costs		1,664	2,709
Other resources expended		19,764	24,516
Total resources expended		21,428	27,225
NET INCOMING RESOURCES		24,030	30,245
RECONCILIATION OF FUNDS			
Total funds brought forward		316,448	286,203
TOTAL FUNDS CARRIED FORWARD		<u>340,478</u>	<u>316,448</u>

The notes form part of these financial statements

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

**BALANCE SHEET
AT 31 MARCH 2009**

		2009 Unrestricted funds £	2008 Total funds £
FIXED ASSETS	Notes		
Tangible assets	6	418,493	377,601
CURRENT ASSETS			
Cash at bank		10,891	30,113
CREDITORS			
Amounts falling due within one year	7	(88,906)	(91,266)
NET CURRENT ASSETS/(LIABILITIES)		<u>(78,015)</u>	<u>(61,153)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		340,478	316,448
NET ASSETS		<u>340,478</u>	<u>316,448</u>
FUNDS	8		
Unrestricted funds:			
General fund		<u>340,478</u>	<u>316,448</u>
TOTAL FUNDS		<u>340,478</u>	<u>316,448</u>

The notes form part of these financial statements

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

**BALANCE SHEET - CONTINUED
AT 31 MARCH 2009**

The charitable company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2009.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2009 in accordance with Section 249B(2) of the Companies Act 1985.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Section 221 of the Companies Act 1985 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 income and expenditure for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 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 VII of the Companies Act 1985 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2007).

The financial statements were approved by the Board of Trustees on 25 January 2010 and were signed on its behalf by:

* *MD Abdul Latif*

Mr Q Latif -Trustee

The notes form part of these financial statements

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2009**

		2009	2008
	Notes	£	£
Net cash inflow from operating activities	1	23,938	30,456
Capital expenditure and financial investment	2	(41,160)	-
		(17,222)	30,456
Financing	2	(2,000)	-
(Decrease)/increase in cash in the period		<u>(19,222)</u>	<u>30,456</u>
Reconciliation of net cash flow to movement in net debt			
	3		
(Decrease)/increase in cash in the period		(19,222)	30,456
Cash outflow from decrease in debt and lease financing		<u>2,000</u>	-
Change in net debt resulting from cash flows		<u>(17,222)</u>	<u>30,456</u>
Movement in net debt in the period		(17,222)	30,456
Net debt at 1 April		<u>(57,387)</u>	<u>(87,843)</u>
Net debt at 31 March		<u>(74,609)</u>	<u>(57,387)</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 2009**

1. RECONCILIATION OF NET INCOMING RESOURCES TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	2009 £	2008 £
Net incoming resources	24,030	30,245
Depreciation charges	268	536
Decrease in creditors	<u>(360)</u>	<u>(325)</u>
Net cash inflow from operating activities	<u>23,938</u>	<u>30,456</u>

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

	2009 £	2008 £
Capital expenditure and financial investment		
Purchase of tangible fixed assets	<u>(41,160)</u>	-
Net cash outflow for capital expenditure and financial investment	<u>(41,160)</u>	<u>-</u>
Financing		
Loan repayments in year	<u>(2,000)</u>	-
Net cash outflow from financing	<u>(2,000)</u>	<u>-</u>

3. ANALYSIS OF CHANGES IN NET DEBT

	At 1.4.08 £	Cash flow £	At 31.3.09 £
Net cash:			
Cash at bank	30,113	(19,222)	10,891
Debt:			
Debts falling due within one year	<u>(87,500)</u>	2,000	<u>(85,500)</u>
Total	<u>(57,387)</u>	<u>(17,222)</u>	<u>(74,609)</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007), the Companies Act 1985 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. INVESTMENT INCOME

	2009	2008
	£	£
Interest received	<u>248</u>	<u>150</u>

3. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2009	2008
	£	£
Depreciation - owned assets	268	536
Hire of plant and machinery	<u>-</u>	<u>3,000</u>

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2009**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2009 nor for the year ended 31 March 2008.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2009 nor for the year ended 31 March 2008.

5. STAFF COSTS

	2009 £	2008 £
Wages and salaries	<u>10,400</u>	<u>10,400</u>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2008	376,530	5,913	382,443
Additions	<u>41,160</u>	<u>-</u>	<u>41,160</u>
At 31 March 2009	<u>417,690</u>	<u>5,913</u>	<u>423,603</u>
 DEPRECIATION			
At 1 April 2008	-	4,842	4,842
Charge for year	<u>-</u>	<u>268</u>	<u>268</u>
At 31 March 2009	<u>-</u>	<u>5,110</u>	<u>5,110</u>
 NET BOOK VALUE			
At 31 March 2009	<u>417,690</u>	<u>803</u>	<u>418,493</u>
At 31 March 2008	<u>376,530</u>	<u>1,071</u>	<u>377,601</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2009 £	2008 £
Other loans	85,500	87,500
Social security and other taxes	106	106
Accruals and deferred income	<u>3,300</u>	<u>3,660</u>
	<u>88,906</u>	<u>91,266</u>

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2009

8. MOVEMENT IN FUNDS

	At 1.4.08	Net movement in funds	At 31.3.09
	£	£	£
Unrestricted funds			
General fund	316,448	24,030	340,478
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>316,448</u>	<u>24,030</u>	<u>340,478</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,458	(21,428)	24,030
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>45,458</u>	<u>(21,428)</u>	<u>24,030</u>

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2009**

	2009	2008
	£	£
INCOMING RESOURCES		
Voluntary income		
Donations	42,807	51,656
Tuition fees	<u>2,403</u>	<u>5,664</u>
	45,210	57,320
Investment income		
Interest received	<u>248</u>	<u>150</u>
Total incoming resources	45,458	57,470
RESOURCES EXPENDED		
Governance costs		
Legal fees	900	1,945
Accountancy fees	<u>764</u>	<u>764</u>
	1,664	2,709
Support costs		
Management		
Wages	10,400	10,400
Repairs and maintenance	-	3,000
Light and heat	1,416	1,750
Telephone	111	153
Postage and stationery	235	315
Advertising	6,000	7,800
Sundries	1,199	562
Cleaning	135	-
Fixtures and fittings	<u>268</u>	<u>536</u>
	<u>19,764</u>	<u>24,516</u>
Total resources expended	21,428	27,225
Net income	<u>24,030</u>	<u>30,245</u>

This page does not form part of the statutory financial statements