

ISLAMIC CENTRE UPTON PARK

England & Wales · Charity number 1041977

Details

Other names MASJID AL-HIKMAH, Madrasah Al-Hikmah

Status Registered

Legal form Other

Registered 1994-11-07

Register [View on the Charity Commission register](#)

Contact

Address 72-74 Selwyn Road
London
E13 0PY

Phone 07960351696

Email info@masjidalhikmah.co.uk

Website www.masjidalhikmah.co.uk

Activities

Objects: 1. TO ADVANCE THE RELIGION OF ISLAM IN UPTON PARK AND THE SURROUNDING AREAS. 2. TO PROVIDE FINANCIAL HELP AND RELIEF TO MUSLIMS WHO ARE IN NEED.

Activities: The principal activities of the charity is to to advance education in Islamic and non-Islamic studies. It also aims to provide recreational facilities to the young and the elderly in the interest of social welfare with the object of improving the condition of life for such persons. The Charity is based in the London Borough of Newham.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Religious Activities, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** UPTON PARK AND SURROUNDING AREAS
- Newham

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-01-31 | £241,038 | £137,552 | - | - |
| 2024-01-31 | £209,422 | £144,652 | - | - |
| 2023-01-31 | £258,861 | £154,240 | - | - |
| 2022-01-31 | £428,030 | £145,506 | - | - |
| 2021-01-31 | £99,031 | £120,646 | - | - |

Trustees

| Name | Role | Appointed |
|----------------|------|------------|
| Idris Zinga | | 2023-01-01 |
| Iqbal Patel | | 2009-01-01 |
| Mohammed Idris | | 2026-01-01 |
| Rafiq Patel | | 2023-01-01 |
| Salim Mala | | 2019-04-07 |
| Tahir Patel | | 2023-05-15 |
| Yunus Patel | | 2026-01-01 |

ISLAMIC CENTRE UPTON PARK

England & Wales - Charity number 1041977

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 January 2025
for
Islamic Centre Upton Park**

**Contents of the Financial Statements
for the Year Ended 31 January 2025**

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Islamic Centre Upton Park

Report of the Trustees for the Year Ended 31 January 2025

The trustees present their report with the financial statements of the charity for the year ended 31 January 2025. 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).

History of the Centre

Although The Islamic Centre Upton Park was registered as a charity in 1994 the actual mosque was established over 46 years ago. The main purpose at the time was to provide a place for congregational prayer including Jummah (Friday) prayer and religious classes for Muslim children. It is recognised as one of the first Mosques in Newham. It commenced in 1974 from the property at number 72 Selwyn Road and was very popular, at that time it was attended from a wider geographical local area by attendees due to being one of the first mosques in the area. Over the years the site of the mosque has grown, with the neighbouring building at number 74 being added to the mosque and then the further addition of number 70 being secured in. The Centre is still popular today with our masjid Islamic education classes.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Centre are the enhancement of Islamic ideology in accordance with the Quran and the A-hadith in the locality that falls within the bounds of Mosque. It also aims to provide recreational facilities to the young and the elderly in the interest of social welfare with the object of improving the quality of life for such persons.

Islamic Centre Upton Park

Report of the Trustees for the Year Ended 31 January 2025

OBJECTIVES AND ACTIVITIES

Review of activities

The centre's income arises from fees and donations. The executive committee is responsible for the day to day management of financial and operational matters.

The Islamic centre Upton Park serves as a place of worship for local residents and visitors to the area. We provide daily congregational facilities and prayers five times a day, regular education classes for children and adult courses for male and female Muslim worshippers, which are focused on the Quran and an Islamic way of life. We employ two Imams who impart valuable Islamic knowledge to our congregation on society, values and keeping good relationships with your neighbours.

Our core purpose is to promote the religion of Islam. Along with the centre providing facilities for congregational prayers, education and performing marriage ceremonies (nikkah), the centre also provides a community resource for other religious, educational, social and cultural needs. We focus on the needs of the young, women, elderly and the local community in general.

The centre also works alongside other local communities for greater understanding, harmony and positive interaction to contribute to a harmonious and multicultural local neighbourhood environment.

Muslim parents who send their children to our daily evening classes are very appreciative of the religious education we provide. We have in the region of 360 students studying for two hours every weekday evening. We also provide weekend classes for adults, demand for places is high and we accommodate this as much as possible.

From the year commencing February 2025, with consultation with members, we have handed over the management and financial responsibilities of the Madrassah to IZA Academy. The logic behind this was to enhance the education provided to students. IZA have a track record of providing high level of education and we feel this decision will benefit the wider community.

The management committee meets on a regular basis to discuss and review the affairs and the business of the Centre. The board also has an Annual General Meeting in which members of the executive committee discuss all aspects of the centre with our members and the congregation in detail.

Construction Works

The Islamic centre Upton Park has been going through major Construction work which had initially commenced in December 2017. The plan also includes developing number 70 as well as number 72-74 Selwyn Road. The construction work began in December 2017. The work had been put on pause due to various factors which we have touched upon in the previous Trustees Report

Since 2023 onwards, progress has been made behind the scenes. There were many legacy matters to resolve in relation to plans, engineers, designs and contractors. There have been several redesigns required to meet regulations which required regulatory approval from an authorised body. These matters were all resolved in Q2 of 2025.

Management Committee have also appointed KL Contractors Limited to complete the works for Phase 1 which is completing the construction works at number 70 Selwyn Road. The work re commenced in Q2 2025 and has progressed at good pace and we anticipate completion of Phase 1 by Q1 2026. Management Committee have also obtained the support of an experienced project manager who is assisting with overseeing the project. The work is being reviewed at regular intervals to confirm completion against schedule of works agreed and to ensure works are being completed to a good standard. Once work has been reviewed at the various intervals, only then payments are released in line with monthly payment schedules. No significant expenditure had taken place throughout the financial year ending 31st January 2025. The majority of the expenditure has been incurred in the financial year ending 31st January 2026. More details on the total spend will be available in the 2026 Trustees report.

Islamic Centre Upton Park

Report of the Trustees for the Year Ended 31 January 2025

OBJECTIVES AND ACTIVITIES

In terms of financing the project, we started with circa £430k in our resources prior to the commencement of the project and in the first year (2018) we received significant donations from our local community and wider donors, however this has mainly all been used. In 2019 a smaller amount of donations was received in comparison to the first year. Since the project has been halted, regular donations have continued although at lower values which has allowed a build-up of further reserves. We anticipate the cash in hand at the moment is sufficient to allow continuation of the building project however, current reserves will only allow completion of part of the project therefore there will be a fundraising taking place, to help secure funding needed to complete construction of the site in line with our published plans. The project once it re commences will be phased in to different stages to manage cash flow.

Were all of the funding is secured, our expected completion date for the remaining build and refurbishment programme is 12 months from commencement of work, however due to the current shortfall in our required funds the timescale for completion is likely to slip further into the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Islamic Centre Upton Park was established in 1994 by a Constitution document which sets out the aims and objectives of the Centre.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1041977

Principal address

70-74 Selwyn Road
Upton Park
London
E13 0PY

Trustees

I Patel
I Zinga
R Patel

Independent Examiner

KALA ATKINSON
Chartered Certified Accountants
& Statutory Auditors
43 Upton Lane
London
E7 9PA

Management Committee Members:

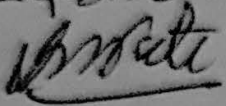
Mr Yakub Patel
Mr Yusuf Bhaiyah
Mr Arif Master
Mr Aziz Esa
Mr Siraj Patel
Mr Sameer Nawab
Mr Yashir Nawab
Mr Nasir Patel
Mr Ameen Zinga
Mr Sajid Nawab

Islamic Centre Upton Park

**Report of the Trustees
for the Year Ended 31 January 2025**

Approved by order of the board of trustees on 28 November 2025 and signed on its behalf by:

Trustee

IQBAL PATEL


**Independent Examiner's Report to the Trustees of
Islamic Centre Upton Park**

Independent examiner's report to the trustees of Islamic Centre Upton Park

I report to the charity trustees on my examination of the accounts of Islamic Centre Upton Park (the Trust) for the year ended 31 January 2025.

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.



Salim Kala

KALA ATKINSON
Chartered Certified Accountants
& Statutory Auditors
43 Upton Lane
London
E7 9PA

28 November 2025

Islamic Centre Upton Park

**Statement of Financial Activities
for the Year Ended 31 January 2025**

| | Notes | Unrestricted fund £ | Restricted fund £ | 31.1.25 Total funds £ | 31.1.24 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 126,377 | - | 126,377 | 111,894 |
| Other trading activities | 2 | 114,661 | - | 114,661 | 97,528 |
| Total | | <u>241,038</u> | <u>-</u> | <u>241,038</u> | <u>209,422</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | 3 | 137,552 | - | 137,552 | 144,652 |
| NET INCOME | | <u>103,486</u> | <u>-</u> | <u>103,486</u> | <u>64,770</u> |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 1,703,100 | 1,932 | 1,705,032 | 1,638,330 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>1,806,586</u></u> | <u><u>1,932</u></u> | <u><u>1,808,518</u></u> | <u><u>1,703,100</u></u> |

The notes form part of these financial statements

Islamic Centre Upton Park**Balance Sheet
31 January 2025**

| | Notes | 31.1.25 £ | 31.1.24 £ |
|--|-------|------------------|------------------|
| FIXED ASSETS | | | |
| Tangible assets | 5 | 1,261,497 | 1,254,507 |
| CURRENT ASSETS | | | |
| Debtors | 6 | 821 | 129 |
| Cash at bank and in hand | | 679,248 | 601,251 |
| | | <u>680,069</u> | <u>601,380</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 7 | (6,048) | (10,855) |
| NET CURRENT ASSETS | | <u>674,021</u> | <u>590,525</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 1,935,518 | 1,845,032 |
| CREDITORS | | | |
| Amounts falling due after more than one year | 8 | (127,000) | (140,000) |
| NET ASSETS | | <u>1,808,518</u> | <u>1,705,032</u> |
| FUNDS | 11 | | |
| Unrestricted funds | | 1,806,586 | 1,703,100 |
| Restricted funds | | 1,932 | 1,932 |
| TOTAL FUNDS | | <u>1,808,518</u> | <u>1,705,032</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 28 November 2025 and were signed on its behalf by:

Trustee

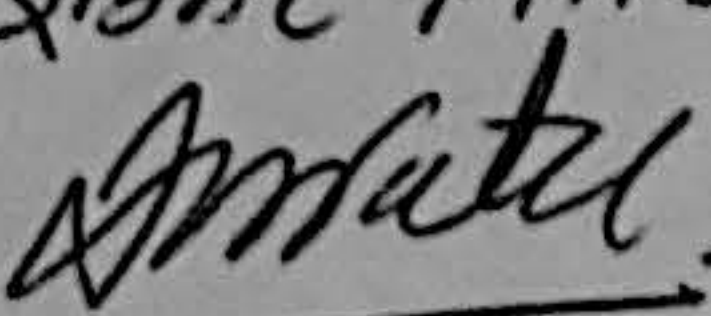
Islamic Centre Upton Park

**Balance Sheet
31 January 2025**

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The financial statements were approved by the Board of Trustees and authorised for issue on 28 November 2025 and were signed on its behalf by:

Trustee

IQBAL PATEL


The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 January 2025**

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.

Tangible fixed assets

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

Plant and Machinery - 10% straight line method
Fixture and Fittings - 33.33 % straight line method

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 January 2025

2. OTHER TRADING ACTIVITIES

| | 31.1.25 | 31.1.24 |
|--------------|----------------|---------------|
| | £ | £ |
| Tuition Fees | 107,561 | 91,328 |
| Membership | <u>7,100</u> | <u>6,200</u> |
| | <u>114,661</u> | <u>97,528</u> |

3. RAISING FUNDS

Raising donations and legacies

| | 31.1.25 | 31.1.24 |
|--------------------------|----------------|----------------|
| | £ | £ |
| Staff costs | 120,369 | 123,679 |
| Insurance | 4,107 | 2,236 |
| Light and heat | 3,992 | 4,346 |
| Sundries | 427 | - |
| Event Costs | 519 | - |
| Books and receiver | 1,138 | 3,000 |
| Water Rates | 1,251 | 1,503 |
| Repairs and Maintenance | - | 3,458 |
| Student prizes | 388 | 1,735 |
| Computer and IT expenses | 150 | 579 |
| Cleaning expenses | - | 62 |
| Staff training | - | 105 |
| Depreciation | - | 101 |
| Support costs | <u>5,211</u> | <u>3,848</u> |
| | <u>137,552</u> | <u>144,652</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2025 nor for the year ended 31 January 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2025 nor for the year ended 31 January 2024.

Notes to the Financial Statements - continued
for the Year Ended 31 January 2025

5. TANGIBLE FIXED ASSETS

| | Freehold property £ | Improvements to property £ | Plant and machinery £ | Fixtures and fittings £ | Totals £ |
|-----------------------|---------------------------|-------------------------------------|-----------------------------|----------------------------------|-------------|
| COST | | | | | |
| At 1 February 2024 | 164,000 | 1,090,507 | 19,311 | 39,193 | 1,313,011 |
| Additions | - | 6,990 | - | - | 6,990 |
| At 31 January 2025 | 164,000 | 1,097,497 | 19,311 | 39,193 | 1,320,001 |
| DEPRECIATION | | | | | |
| At 1 February 2024 | - | - | 19,311 | 39,193 | 58,504 |
| Charge for year | - | - | - | - | - |
| At 31 January 2025 | - | - | 19,311 | 39,193 | 58,504 |
| NET BOOK VALUE | | | | | |
| At 31 January 2025 | 164,000 | 1,097,497 | - | - | 1,261,497 |
| At 31 January 2024 | 164,000 | 1,090,507 | - | - | 1,254,507 |

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|---------------|---------|---------|
| | 31.1.25 | 31.1.24 |
| | £ | £ |
| Other debtors | 821 | 129 |

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|---------------------------------|---------|---------|
| | 31.1.25 | 31.1.24 |
| | £ | £ |
| Trade creditors | - | 1 |
| Social security and other taxes | 2,158 | 1,868 |
| Accountancy | 800 | 600 |
| Accruals and deferred income | 3,090 | 8,386 |
| | 6,048 | 10,855 |

Notes to the Financial Statements - continued
for the Year Ended 31 January 2025

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | | |
|--------------------------|----------------|----------------|
| | 31.1.25 | 31.1.24 |
| | £ | £ |
| Other loans (see note 9) | 127,000 | 140,000 |
| | <u>127,000</u> | <u>140,000</u> |

9. LOANS

An analysis of the maturity of loans is given below:

| | | |
|--|----------------|----------------|
| | 31.1.25 | 31.1.24 |
| | £ | £ |
| Amounts falling due in more than five years: | | |
| Repayable otherwise than by instalments: | | |
| Interest Free Loan - QEH | 127,000 | 140,000 |
| | <u>127,000</u> | <u>140,000</u> |

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | | | | |
|-----------------------|------------------|--------------|------------------|------------------|
| | Unrestricted | Restricted | 31.1.25 | 31.1.24 |
| | fund | fund | Total | Total |
| | £ | £ | funds | funds |
| Fixed assets | 1,261,497 | - | 1,261,497 | 1,254,507 |
| Current assets | 678,137 | 1,932 | 680,069 | 601,380 |
| Current liabilities | (6,048) | - | (6,048) | (10,855) |
| Long term liabilities | (127,000) | - | (127,000) | (140,000) |
| | <u>1,806,586</u> | <u>1,932</u> | <u>1,808,518</u> | <u>1,640,262</u> |

11. MOVEMENT IN FUNDS

| | | | |
|---------------------------|------------------|----------------|------------------|
| | At 1.2.24 | Net | At |
| | £ | movement | 31.1.25 |
| | | in funds | £ |
| | | £ | |
| Unrestricted funds | | | |
| General fund | 1,703,100 | 103,486 | 1,806,586 |
| Restricted funds | | | |
| Restricted Fund | 1,932 | - | 1,932 |
| | <u>1,705,032</u> | <u>103,486</u> | <u>1,808,518</u> |
| TOTAL FUNDS | | | |

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

| | | | |
|---------------------------|----------------|------------------|----------------|
| | Incoming | Resources | Movement |
| | resources | expended | in funds |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 241,038 | (137,552) | 103,486 |
| | <u>241,038</u> | <u>(137,552)</u> | <u>103,486</u> |
| TOTAL FUNDS | | | |

Notes to the Financial Statements - continued
for the Year Ended 31 January 2025

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.2.23 £ | Net movement in funds £ | At 31.1.24 £ |
|---------------------------|------------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 1,638,330 | 64,770 | 1,703,100 |
| Restricted funds | | | |
| Restricted Fund | 1,932 | - | 1,932 |
| TOTAL FUNDS | <u>1,640,262</u> | <u>64,770</u> | <u>1,705,032</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 209,422 | (144,652) | 64,770 |
| TOTAL FUNDS | <u>209,422</u> | <u>(144,652)</u> | <u>64,770</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.2.23 £ | Net movement in funds £ | At 31.1.25 £ |
|---------------------------|------------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 1,638,330 | 168,256 | 1,806,586 |
| Restricted funds | | | |
| Restricted Fund | 1,932 | - | 1,932 |
| TOTAL FUNDS | <u>1,640,262</u> | <u>168,256</u> | <u>1,808,518</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 450,460 | (282,204) | 168,256 |
| TOTAL FUNDS | <u>450,460</u> | <u>(282,204)</u> | <u>168,256</u> |

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2025.

Islamic Centre Upton Park**Detailed Statement of Financial Activities
for the Year Ended 31 January 2025**

| | 31.1.25 £ | 31.1.24 £ |
|---------------------------------------|--------------|--------------|
| INCOME AND ENDOWMENTS | | |
| Donations | 126,377 | 111,894 |
| | <hr/> | <hr/> |
| | 126,377 | 111,894 |
| Other trading activities | | |
| Tuition Fees | 107,561 | 91,328 |
| Membership | 7,100 | 6,200 |
| | <hr/> | <hr/> |
| | 114,661 | 97,528 |
| Total incoming resources | <hr/> | <hr/> |
| | 241,038 | 209,422 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Wages | 119,555 | 123,124 |
| Pensions | 814 | 555 |
| Insurance | 4,107 | 2,236 |
| Light and heat | 3,992 | 4,346 |
| Sundries | 427 | - |
| Event Costs | 519 | - |
| Books and receiver | 1,138 | 3,000 |
| Water Rates | 1,251 | 1,503 |
| Repairs and Maintenance | - | 3,458 |
| Student prizes | 388 | 1,735 |
| Computer and IT expenses | 150 | 579 |
| Cleaning expenses | - | 62 |
| Staff training | - | 105 |
| Fixtures and fittings | - | 101 |
| | <hr/> | <hr/> |
| | 132,341 | 140,804 |
| Support costs | | |
| Management | | |
| Telephone | 840 | 900 |
| Stationery | 985 | 985 |
| | <hr/> | <hr/> |
| | 1,825 | 1,885 |
| Finance | | |
| Bank charges | 2,374 | 1,663 |
| Governance costs | | |
| Accountancy | 500 | 300 |
| DBS Checks | 512 | - |

This page does not form part of the statutory financial statements

Islamic Centre Upton Park

**Detailed Statement of Financial Activities
for the Year Ended 31 January 2025**

| | | |
|--------------------------|-----------------------|----------------------|
| Total resources expended | <u>137,552</u> | <u>144,652</u> |
| Net income | <u><u>103,486</u></u> | <u><u>64,770</u></u> |

This page does not form part of the statutory financial statements

ISLAMIC CENTRE UPTON PARK

England & Wales - Charity number 1041977

Accounts

REGISTERED CHARITY NUMBER: 1041977

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 January 2024
for
Islamic Centre Upton Park**

Islamic Centre Upton Park

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for the Year Ended 31 January 2024**

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Islamic Centre Upton Park

Report of the Trustees for the Year Ended 31 January 2024

The trustees present their report with the financial statements of the charity for the year ended 31 January 2024. 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).

History of the Centre

Although The Islamic Centre Upton Park was registered as a charity in 1994 the actual mosque was established over 46 years ago. The main purpose at the time was to provide a place for congregational prayer including Jummah (Friday) prayer and religious classes for Muslim children. It is recognised as one of the first Mosques in Newham. It commenced in 1974 from the property at number 72 Selwyn Road and was very popular, at that time it was attended from a wider geographical local area by attendees due to being one of the first mosques in the area. Over the years the site of the mosque has grown, with the neighbouring building at number 74 being added to the mosque and then the further addition of number 70 being secured in. The Centre is still popular today with our masjid Islamic education classes.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Centre are the enhancement of Islamic ideology in accordance with the Quran and the A-hadith in the locality that falls within the bounds of Mosque. It also aims to provide recreational facilities to the young and the elderly in the interest of social welfare with the object of improving the quality of life for such persons.

Islamic Centre Upton Park

Report of the Trustees for the Year Ended 31 January 2024

OBJECTIVES AND ACTIVITIES

Review of activities

The centre's income arises from fees and donations. The executive committee is responsible for the day to day management of financial and operational matters.

The Islamic centre Upton Park serves as a place of worship for local residents and visitors to the area. We provide daily congregational facilities and prayers five times a day, regular education classes for children and adult courses for male and female Muslim worshippers, which are focused on the Quran and an Islamic way of life. We employ two full-time Imams who impart valuable Islamic knowledge to our congregation on society, values and keeping good relationships with your neighbours.

Our core purpose is to promote the religion of Islam. Along with the centre providing facilities for congregational prayers, education and performing marriage ceremonies (nikkah), the centre also provides a community resource for other religious, educational, social and cultural needs. We focus on the needs of the young, women, elderly and the local community in general.

The centre also works alongside other local communities for greater understanding, harmony and positive interaction to contribute to a harmonious and multicultural local neighbourhood environment.

Muslim parents who send their children to our daily evening classes are very appreciative of the religious education we provide. We have in the region of 400 students studying for two hours every weekday evening. We also provide weekend classes for adults and overflow classes for children who cannot be admitted to the weekday classes, demand for places is high and we accommodate this as much as possible.

The management committee meets on a regular basis to discuss and review the affairs and the business of the Centre. The board also has an Annual General Meeting in which members of the executive committee discuss all aspects of the centre with our members and the congregation in detail.

Rear Extension and Refurbishment

The Islamic centre Upton Park has been going through a major extension at the rear of the building and a significant refurbishment programme which covers the entire site. The plan also includes connecting developing number 70 as well as number 72-74 Selwyn Road. The construction work began in December 2017 and has continued during this accounting period.

The initial construction works estimate was in the region of £1.3 million, after the work commenced a further estimate projected that costs would increase by 20% more than the initial estimate. We had previously assigned Gems Construction to carry out the works and paid circa £160k to them but unfortunately our relationship with Gems had to cease due to the project not progressing satisfactorily.

In December 2018 we appointed UKPF construction to restart the project and make adjustments and alterations to the work which had been carried out by the previous contractors, this was to adhere to the original plans and building regulation requirements.

The agreed cost of the project with UKPF is circa £1.8 million with an estimated time of 18 months from commencement in order to complete the entire build and refurbishment, subject to all of the funding being in place. The delays in the project, which included securing all of the funding and having to change contractor, along with the increasing costs of materials since the Covid pandemic, have unfortunately led to the estimated cost of the project increasing since December 2017.

More recently since 2023 onwards, although the process may seem slow, progress has been made behind the scenes. There were many legacy matters to resolve in relation to plans, engineers, designs and contractors. Several meetings were held with UKPF to discuss the future of the project after which the Management Committee decided to cease its dealings with UKPF following request for additional funds whilst the project was halted. UKPF have since removed all signage from the site and are no longer in regular communication with the Management Committee.

Management Committee are currently liaising with a new set of contractors as well as finalising final details with architects, engineers and design teams to continue progress of the build. There have been several redesigns required to meet regulations which required regulatory approval from an authorised body. The project is now at a stage where fairly soon the detailed plans can be sent off to building control for approval and the project to be re priced and agreed before work can commence

Voluntary donations and interest free loans provided by the local community and from further afield have played and will play a key part towards financing the project.

Islamic Centre Upton Park

Report of the Trustees for the Year Ended 31 January 2024

OBJECTIVES AND ACTIVITIES

In terms of financing the project, we started with circa £430k in our resources prior to the commencement of the project and in the first year (2018) we received significant donations from our local community and wider donors, however this has mainly all been used. In 2019 a smaller amount of donations was received in comparison to the first year. Since the project has been halted, regular donations have continued although at lower values which has allowed a build-up of further reserves. We anticipate the cash in hand at the moment is sufficient to allow continuation of the building project however, current reserves will only allow completion of part of the project therefore there will be a fundraising taking place, to help secure funding needed to complete construction of the site in line with our published plans. The project once it re commences will be phased in to different stages to manage cash flow.

Were all of the funding is secured, our expected completion date for the remaining build and refurbishment programme is 12 months from commencement of work, however due to the current shortfall in our required funds the timescale for completion is likely to slip further into the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Islamic Centre Upton Park was established in 1994 by a Constitution document which sets out the aims and objectives of the Centre.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1041977

Principal address

70-74 Selwyn Road
Upton Park
London
E13 0PY

Trustees

I Patel
I Zinga
R Patel
S Mala

Independent Examiner

KALA ATKINSON
Chartered Certified Accountants
& Statutory Auditors
43 Upton Lane
London
E7 9PA

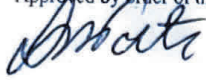
Management Committee Members:

Mr Yakub Patel
Mr Yusuf Bhaiyah
Mr Yunus Patel
Mr Arif Master
Mr Aziz Esa
Mr Siraj Patel
Mr Sameer Nawab
Mr Yashir Nawab
Mr Nasir Patel
Mr Ameen Zinga
Mr Sajid Nawab
Mr Tahir Patel

Islamic Centre Upton Park

**Report of the Trustees
for the Year Ended 31 January 2024**

Approved by order of the board of trustees on 29 November 2024 and signed on its behalf by:



IQBAL PATEL

Trustee

**Independent Examiner's Report to the Trustees of
Islamic Centre Upton Park**

Independent examiner's report to the trustees of Islamic Centre Upton Park

I report to the charity trustees on my examination of the accounts of Islamic Centre Upton Park (the Trust) for the year ended 31 January 2024.

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.

Salim



KALA ATKINSON
Chartered Certified Accountants
& Statutory Auditors
43 Upton Lane
London
E7 9PA

29 November 2024

Islamic Centre Upton Park

**Statement of Financial Activities
for the Year Ended 31 January 2024**

| | Notes | Unrestricted fund £ | Restricted fund £ | 31.1.24 Total funds £ | 31.1.23 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 111,894 | - | 111,894 | 138,447 |
| Other trading activities | 2 | 97,528 | - | 97,528 | 120,414 |
| Total | | <u>209,422</u> | <u>-</u> | <u>209,422</u> | <u>258,861</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | 3 | 144,652 | - | 144,652 | 154,240 |
| NET INCOME | | <u>64,770</u> | <u>-</u> | <u>64,770</u> | <u>104,621</u> |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 1,638,330 | 1,932 | 1,640,262 | 1,535,641 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>1,703,100</u></u> | <u><u>1,932</u></u> | <u><u>1,705,032</u></u> | <u><u>1,640,262</u></u> |


The notes form part of these financial statements

Islamic Centre Upton Park

Balance Sheet
31 January 2024

| | Notes | 31.1.24 £ | 31.1.23 £ |
|--|-------|------------------|------------------|
| FIXED ASSETS | | | |
| Tangible assets | 5 | 1,254,507 | 1,212,748 |
| CURRENT ASSETS | | | |
| Debtors | 6 | 129 | - |
| Cash at bank and in hand | | 601,251 | 602,094 |
| | | <u>601,380</u> | <u>602,094</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 7 | (10,855) | (1,080) |
| NET CURRENT ASSETS | | <u>590,525</u> | <u>601,014</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 1,845,032 | 1,813,762 |
| CREDITORS | | | |
| Amounts falling due after more than one year | 8 | (140,000) | (173,500) |
| NET ASSETS | | <u>1,705,032</u> | <u>1,640,262</u> |
| FUNDS | 11 | | |
| Unrestricted funds | | 1,703,100 | 1,638,330 |
| Restricted funds | | 1,932 | 1,932 |
| TOTAL FUNDS | | <u>1,705,032</u> | <u>1,640,262</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 29 November 2024 and were signed on its behalf by:



Trustee **IQBAL PATEL**

The notes form part of these financial statements

Islamic Centre Upton Park

Notes to the Financial Statements for the Year Ended 31 January 2024

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.

Tangible fixed assets

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

Plant and Machinery - 10% straight line method

Fixture and Fittings - 33.33 % straight line method

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Islamic Centre Upton Park

Notes to the Financial Statements - continued
for the Year Ended 31 January 2024

2. OTHER TRADING ACTIVITIES

| | 31.1.24 | 31.1.23 |
|---------------------|---------------|----------------|
| | £ | £ |
| Tuition Fees | 91,328 | 106,844 |
| Book and other Sale | - | 3,701 |
| Membership | 6,200 | 6,300 |
| Other income | - | 3,569 |
| | <u>97,528</u> | <u>120,414</u> |

3. RAISING FUNDS

Raising donations and legacies

| | 31.1.24 | 31.1.23 |
|--------------------------|----------------|----------------|
| | £ | £ |
| Staff costs | 123,679 | 118,432 |
| Insurance | 2,236 | 1,910 |
| Light and heat | 4,346 | 500 |
| Sundries | - | 300 |
| Books and receiver | 3,000 | 3,085 |
| Water Rates | 1,503 | 295 |
| Repairs and Maintenance | 3,458 | 3,537 |
| Student prizes | 1,735 | 4,128 |
| Computer and IT expenses | 579 | 1,208 |
| Cleaning expenses | 62 | - |
| Staff training | 105 | - |
| Depreciation | 101 | 367 |
| Support costs | 3,848 | 20,478 |
| | <u>144,652</u> | <u>154,240</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2024 nor for the year ended 31 January 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2024 nor for the year ended 31 January 2023.

Islamic Centre Upton Park

Notes to the Financial Statements - continued
for the Year Ended 31 January 2024

5. TANGIBLE FIXED ASSETS

| | Freehold property £ | Improvements to property £ | Plant and machinery £ | Fixtures and fittings £ | Totals £ |
|-----------------------|---------------------------|-------------------------------------|-----------------------------|----------------------------------|-------------|
| COST | | | | | |
| At 1 February 2023 | 164,000 | 1,048,647 | 19,311 | 39,193 | 1,271,151 |
| Additions | - | 41,860 | - | - | 41,860 |
| At 31 January 2024 | 164,000 | 1,090,507 | 19,311 | 39,193 | 1,313,011 |
| DEPRECIATION | | | | | |
| At 1 February 2023 | - | - | 19,311 | 39,092 | 58,403 |
| Charge for year | - | - | - | 101 | 101 |
| At 31 January 2024 | - | - | 19,311 | 39,193 | 58,504 |
| NET BOOK VALUE | | | | | |
| At 31 January 2024 | 164,000 | 1,090,507 | - | - | 1,254,507 |
| At 31 January 2023 | 164,000 | 1,048,647 | - | 101 | 1,212,748 |

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|---------------|---------|---------|
| | 31.1.24 | 31.1.23 |
| | £ | £ |
| Other debtors | 129 | - |

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|---------------------------------|---------|---------|
| | 31.1.24 | 31.1.23 |
| | £ | £ |
| Trade creditors | 1 | - |
| Social security and other taxes | 1,868 | 780 |
| Accountancy | 600 | 300 |
| Accruals and deferred income | 8,386 | - |
| | 10,855 | 1,080 |

Islamic Centre Upton Park

Notes to the Financial Statements - continued
for the Year Ended 31 January 2024

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | | |
|--------------------------|----------------|----------------|
| | 31.1.24 | 31.1.23 |
| | £ | £ |
| Other loans (see note 9) | <u>140,000</u> | <u>173,500</u> |

9. LOANS

An analysis of the maturity of loans is given below:

| | | |
|--|----------------|----------------|
| | 31.1.24 | 31.1.23 |
| | £ | £ |
| Amounts falling due in more than five years: | | |
| Repayable otherwise than by instalments: | | |
| Interest Free Loan - QEH | <u>140,000</u> | <u>173,500</u> |

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | | | | |
|-----------------------|----------------------|--------------------|---------------------------|---------------------------|
| | Unrestricted fund | Restricted fund | 31.1.24 Total funds | 31.1.23 Total funds |
| | £ | £ | £ | £ |
| Fixed assets | 1,254,507 | - | 1,254,507 | 1,212,748 |
| Current assets | 599,448 | 1,932 | 601,380 | 602,094 |
| Current liabilities | (10,855) | - | (10,855) | (1,080) |
| Long term liabilities | <u>(140,000)</u> | <u>-</u> | <u>(140,000)</u> | <u>(173,500)</u> |
| | <u>1,703,100</u> | <u>1,932</u> | <u>1,705,032</u> | <u>1,640,262</u> |

11. MOVEMENT IN FUNDS

| | | | |
|---------------------------|------------------|-----------------------------|------------------|
| | At 1.2.23 | Net movement in funds | At 31.1.24 |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 1,638,330 | 64,770 | 1,703,100 |
| Restricted funds | | | |
| Restricted Fund | <u>1,932</u> | <u>-</u> | <u>1,932</u> |
| TOTAL FUNDS | <u>1,640,262</u> | <u>64,770</u> | <u>1,705,032</u> |

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

| | | | |
|---------------------------|-----------------------|-----------------------|----------------------|
| | Incoming resources | Resources expended | Movement in funds |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | <u>209,422</u> | <u>(144,652)</u> | <u>64,770</u> |
| TOTAL FUNDS | <u>209,422</u> | <u>(144,652)</u> | <u>64,770</u> |

Islamic Centre Upton Park

Notes to the Financial Statements - continued
for the Year Ended 31 January 2024

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.2.22 £ | Net movement in funds £ | At 31.1.23 £ |
|---------------------------|------------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 1,533,709 | 104,621 | 1,638,330 |
| Restricted funds | | | |
| Restricted Fund | 1,932 | - | 1,932 |
| TOTAL FUNDS | <u>1,535,641</u> | <u>104,621</u> | <u>1,640,262</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 258,861 | (154,240) | 104,621 |
| TOTAL FUNDS | <u>258,861</u> | <u>(154,240)</u> | <u>104,621</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.2.22 £ | Net movement in funds £ | At 31.1.24 £ |
|---------------------------|------------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 1,533,709 | 169,391 | 1,703,100 |
| Restricted funds | | | |
| Restricted Fund | 1,932 | - | 1,932 |
| TOTAL FUNDS | <u>1,535,641</u> | <u>169,391</u> | <u>1,705,032</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 468,283 | (298,892) | 169,391 |
| TOTAL FUNDS | <u>468,283</u> | <u>(298,892)</u> | <u>169,391</u> |

Islamic Centre Upton Park

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2024**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2024.

Islamic Centre Upton Park

Detailed Statement of Financial Activities
for the Year Ended 31 January 2024

| | 31.1.24 £ | 31.1.23 £ |
|---------------------------------------|----------------|----------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Gifts | - | 1 |
| Donations | 111,894 | 138,446 |
| | <u>111,894</u> | <u>138,447</u> |
| Other trading activities | | |
| Tuition Fees | 91,328 | 106,844 |
| Book and other Sale | - | 3,701 |
| Membership | 6,200 | 6,300 |
| Other income | - | 3,569 |
| | <u>97,528</u> | <u>120,414</u> |
| Total incoming resources | 209,422 | 258,861 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Wages | 123,124 | 118,432 |
| Pensions | 555 | - |
| Insurance | 2,236 | 1,910 |
| Light and heat | 4,346 | 500 |
| Sundries | - | 300 |
| Books and receiver | 3,000 | 3,085 |
| Water Rates | 1,503 | 295 |
| Repairs and Maintenance | 3,458 | 3,537 |
| Student prizes | 1,735 | 4,128 |
| Computer and IT expenses | 579 | 1,208 |
| Cleaning expenses | 62 | - |
| Staff training | 105 | - |
| Fixtures and fittings | 101 | 367 |
| | <u>140,804</u> | <u>133,762</u> |
| Support costs | | |
| Management | | |
| Telephone | 900 | 601 |
| Stationery | 985 | 1,076 |
| | <u>1,885</u> | <u>1,677</u> |
| Finance | | |
| Bank charges | 1,663 | 1,124 |
| Governance costs | | |
| Accountancy | 300 | 300 |
| Carried forward | 300 | 300 |

This page does not form part of the statutory financial statements

Islamic Centre Upton Park

Detailed Statement of Financial Activities
for the Year Ended 31 January 2024

| | 31.1.24 | 31.1.23 |
|--------------------------|----------------|----------------|
| | £ | £ |
| Governance costs | | |
| Brought forward | 300 | 300 |
| DBS | - | 44 |
| Designer Engineer Fees | - | 17,153 |
| Motor Expense | - | 180 |
| | <u>300</u> | <u>17,677</u> |
| Total resources expended | <u>144,652</u> | <u>154,240</u> |
| Net income | <u>64,770</u> | <u>104,621</u> |

ISLAMIC CENTRE UPTON PARK

England & Wales - Charity number 1041977

Accounts

REGISTERED CHARITY NUMBER: 1041977

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 January 2023
for
Islamic Centre Upton Park**

Islamic Centre Upton Park

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for the Year Ended 31 January 2023**

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Islamic Centre Upton Park

Report of the Trustees for the Year Ended 31 January 2023

The trustees present their report with the financial statements of the charity for the year ended 31 January 2023. 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).

History of the Centre

Although the The Islamic Centre Upton Park was registered as a charity in 1994 the actual mosque was established over 45 years ago. The main purpose at the time was to provide a place for congregational prayer including Jummah (Friday) prayer and religious classes for Muslim children. It is recognised as one of the first Mosques in Newham. It commenced in 1974 from the property at number 72 Selwyn Road and was very popular, at that time it was attended from a wider geographical local area by attendees due to being one of the first mosques in the area. Over the years the site of the mosque has grown, with the neighbouring building at number 74 being added to the mosque in and then the further addition of number 70 being secured. The Centre is still popular today and our masjid (Islamic education classes) are still oversubscribed today.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Centre are the enhancement of Islamic ideology in accordance with the Quran and the A-hadith in the locality that falls within the bounds of Mosque. It also aims to provide recreational facilities to the young and the elderly in the interest of social welfare with the object of improving the quality of life for such persons.

Islamic Centre Upton Park

Report of the Trustees for the Year Ended 31 January 2023

OBJECTIVES AND ACTIVITIES

Review of activities

The centre's income arises from fees and donations. The executive committee is responsible for the day to day management of financial and operational matters.

The Islamic centre Upton Park serves as a place of worship for local residents and visitors to the area. We provide daily congregational facilities and prayers five times a day, regular education classes for children and adult courses for male and female Muslim worshippers, which are focused on the Quran and an Islamic way of life. We employ two full-time Imams who impart valuable Islamic knowledge to our congregation on society, values and keeping good relationships with your neighbours.

Our core purpose is to promote the religion of Islam. Along with the centre providing facilities for congregational prayers, education and performing marriage ceremonies (nikkah), the centre also provides a community resource for other religious, educational, social and cultural needs. We focus on the needs of the young, women, elderly and the local community in general.

The centre also works alongside other local communities for greater understanding, harmony and positive interaction to contribute to a harmonious and multicultural local neighbourhood environment.

Muslim parents who send their children to our daily evening classes are very appreciative of the religious education we provide. We have in the region of 300 students studying for two hours every weekday evening. We also provide weekend classes for adults and overflow classes for children who cannot be admitted to the weekday classes, demand for places is high and we accommodate this as much as possible.

The management committee meets on a regular basis to discuss and review the affairs and the business of the Centre. The board also has an Annual General Meeting in which members of the executive committee discuss all aspects of the centre with our members and the congregation in detail.

Rear Extension and Refurbishment

The Islamic centre Upton Park is going through a major extension at the rear of the building and a significant refurbishment programme which covers the entire site. The plan also includes connecting the property at number 70 to the detached property which includes number 72-74 Selwyn Road to build one complete site which can be accessed internally. The construction work began in December 2017 and has continued during the accounting period.

The initial construction works estimate was in the region of £1.3 million, after the work commenced a further estimate projected that costs would increase by 20% more than the initial estimate. We had previously assigned Gems Construction to carry out the works and paid circa £160k to them but unfortunately our relationship with Gems had to cease due to the project not progressing satisfactorily.

In December 2018 we appointed UKPF construction to restart the project, and make adjustments and alterations to the work which had been carried out by the previous contractors, this was to adhere to the original plans and building regulation requirements.

The agreed cost of the project with UKPF is circa £1.8 million with an estimated time of 18 months from commencement in order to complete the entire build and refurbishment, subject to all of the funding being in place. The delays in the project, which included securing all of the funding and having to change contractor, along with the increasing costs of materials since the Covid pandemic, have unfortunately led to the estimated cost of the project increasing since December 2017. More recently from January 2023 further discussions have taken place taking into account raising the funding and other necessary changes to the construction which needed review before the project could re-commence. A revised Mechanical and Electrical and a Fire and Safety Risk assessment are in the process of being completed, after which a revised quote taking into account the changes will be requested from UKPF.

Islamic Centre Upton Park

Report of the Trustees for the Year Ended 31 January 2023

OBJECTIVES AND ACTIVITIES

Voluntary donations and interest free loans provided by the local community and from further afield have played and will play a key part towards financing the project.

In terms of financing the project, we started with circa £430k in our resources prior to the commencement of the project and in the first year (2018) we received significant donations from our local community and wider donors, however this has mainly all been used. In 2019 a smaller amount of donations were received in comparison to the first year, however we are still focused on securing a substantial amount of the project fund to complete construction of the site in line with our published plans. Based on the trend of donations in more recent years, it will take 3 to 4 years for the funds still required to be raised.

Were all of the funding to be secured, our expected completion date for the remaining build and refurbishment programme is 12 months, however due to the current shortfall in our required funds the timescale for completion is likely to slip further into the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Islamic Centre Upton Park was established in 1994 by a Constitution document which sets out the aims and objectives of the Centre.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1041977

Principal address

70-74 Selwyn Road
Upton Park
London
E13 0PY

Trustees

I Patel
I Zinga
M I Patel
R Patel
M Khojje

Independent Examiner

KALA ATKINSON
Chartered Certified Accountants
& Statutory Auditors
43 Upton Lane
London
E7 9PA

Islamic Centre Upton Park

**Report of the Trustees
for the Year Ended 31 January 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Management Committee Members:

Mr Mohammed Naeem
Mr Ismail Patel
Mr Yakub Patel
Mr Salim Mala
Mr Yusuf Bhaiyah
Mr Yunus Patel
Mr Arif Master
Mr Anasur Rahman
Mr Aziz Esa
Mr Siraj Patel

4 seats remain vacant

Approved by order of the board of trustees on 29 November 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'A. Siraj', written over a horizontal line.

Trustee

**Independent Examiner's Report to the Trustees of
Islamic Centre Upton Park**

Independent examiner's report to the trustees of Islamic Centre Upton Park

I report to the charity trustees on my examination of the accounts of Islamic Centre Upton Park (the Trust) for the year ended 31 January 2023.

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

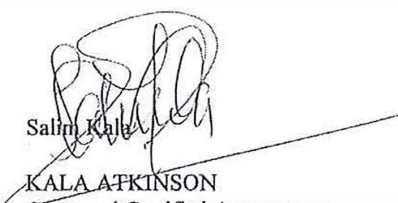
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the ****ERROR - relevant professional body must be completed****, which is one of the listed bodies.

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.

Salim Kale


KALA ATKINSON
Chartered Certified Accountants
& Statutory Auditors
43 Upton Lane
London
E7 9PA

Date:29/11/2023.....

Islamic Centre Upton Park

Statement of Financial Activities
for the Year Ended 31 January 2023

| | Notes | Unrestricted fund £ | Restricted fund £ | 31.1.23 Total funds £ | 31.1.22 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 138,447 | - | 138,447 | 293,194 |
| Other trading activities | 2 | 120,414 | - | 120,414 | 134,836 |
| Total | | <u>258,861</u> | <u>-</u> | <u>258,861</u> | <u>428,030</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | 3 | 154,240 | - | 154,240 | 145,506 |
| NET INCOME | | <u>104,621</u> | <u>-</u> | <u>104,621</u> | <u>282,524</u> |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 1,533,709 | 1,932 | 1,535,641 | 1,253,117 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>1,638,330</u></u> | <u><u>1,932</u></u> | <u><u>1,640,262</u></u> | <u><u>1,535,641</u></u> |

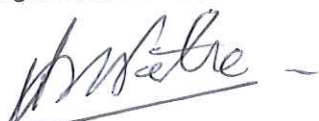
The notes form part of these financial statements

Islamic Centre Upton Park

Balance Sheet
31 January 2023

| | Notes | 31.1.23 £ | 31.1.22 £ |
|--|-------|------------------|------------------|
| FIXED ASSETS | | | |
| Tangible assets | 5 | 1,212,748 | 1,213,115 |
| CURRENT ASSETS | | | |
| Cash at bank and in hand | | 602,094 | 527,889 |
| CREDITORS | | | |
| Amounts falling due within one year | 6 | (1,080) | (863) |
| NET CURRENT ASSETS | | <u>601,014</u> | <u>527,026</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 1,813,762 | 1,740,141 |
| CREDITORS | | | |
| Amounts falling due after more than one year | 7 | (173,500) | (204,500) |
| NET ASSETS | | <u>1,640,262</u> | <u>1,535,641</u> |
| FUNDS | 10 | | |
| Unrestricted funds | | 1,638,330 | 1,533,709 |
| Restricted funds | | <u>1,932</u> | <u>1,932</u> |
| TOTAL FUNDS | | <u>1,640,262</u> | <u>1,535,641</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 29 November 2023 and were signed on its behalf by:



Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 January 2023

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.

Tangible fixed assets

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

Plant and Machinery - 10% straight line method
Fixture and Fittings - 33.33 % straight line method

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. OTHER TRADING ACTIVITIES

| | 31.1.23 | 31.1.22 |
|---------------------|----------------|----------------|
| | £ | £ |
| Tuition Fees | 106,844 | 109,506 |
| Book and other Sale | 3,701 | 9,800 |
| Membership | 6,300 | 5,600 |
| Other income | 3,569 | 9,930 |
| | <u>120,414</u> | <u>134,836</u> |

Islamic Centre Upton Park

Notes to the Financial Statements - continued
for the Year Ended 31 January 2023

3. RAISING FUNDS

| Raising donations and legacies | 31.1.23 | 31.1.22 |
|--------------------------------|----------------|----------------|
| | £ | £ |
| Staff costs | 118,432 | 100,516 |
| Insurance | 1,910 | 2,267 |
| Light and heat | 500 | 5,554 |
| Sundries | 300 | - |
| Books and receiver | 3,085 | 6,888 |
| Water Rates | 295 | 199 |
| Repairs and Maintenance | 3,537 | 8,126 |
| Student prizes | 4,128 | 2,750 |
| Computer and IT expenses | 1,208 | - |
| Cleaning expenses | - | 1,830 |
| Advertisement | - | 4,300 |
| Depreciation | 367 | 156 |
| Support costs | 20,478 | 12,920 |
| | <u>154,240</u> | <u>145,506</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2023 nor for the year ended 31 January 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2023 nor for the year ended 31 January 2022.

5. TANGIBLE FIXED ASSETS

| | Freehold property £ | Improvements to property £ | Plant and machinery £ | Fixtures and fittings £ | Totals £ |
|---|---------------------------|-------------------------------------|-----------------------------|----------------------------------|------------------|
| COST | | | | | |
| At 1 February 2022 and 31 January 2023 | <u>164,000</u> | <u>1,048,647</u> | <u>19,311</u> | <u>39,193</u> | <u>1,271,151</u> |
| DEPRECIATION | | | | | |
| At 1 February 2022 | - | - | 19,311 | 38,725 | 58,036 |
| Charge for year | - | - | - | 367 | 367 |
| At 31 January 2023 | <u>-</u> | <u>-</u> | <u>19,311</u> | <u>39,092</u> | <u>58,403</u> |
| NET BOOK VALUE | | | | | |
| At 31 January 2023 | <u>164,000</u> | <u>1,048,647</u> | <u>-</u> | <u>101</u> | <u>1,212,748</u> |
| At 31 January 2022 | <u>164,000</u> | <u>1,048,647</u> | <u>-</u> | <u>468</u> | <u>1,213,115</u> |

Islamic Centre Upton Park

Notes to the Financial Statements - continued
for the Year Ended 31 January 2023

| | | | | |
|----|--|-----------------|------------------|------------------|
| 6. | CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | 31.1.23 | 31.1.22 |
| | | | £ | £ |
| | Social security and other taxes | | 780 | 563 |
| | Accountancy | | 300 | 300 |
| | | | <u>1,080</u> | <u>863</u> |
| 7. | CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR | | 31.1.23 | 31.1.22 |
| | | | £ | £ |
| | Other loans (see note 8) | | <u>173,500</u> | <u>204,500</u> |
| 8. | LOANS | | | |
| | An analysis of the maturity of loans is given below: | | | |
| | | | 31.1.23 | 31.1.22 |
| | | | £ | £ |
| | Amounts falling due in more than five years: | | | |
| | Repayable otherwise than by instalments: | | | |
| | Interest Free Loan - QEH | | <u>173,500</u> | <u>204,500</u> |
| 9. | ANALYSIS OF NET ASSETS BETWEEN FUNDS | | 31.1.23 | 31.1.22 |
| | Unrestricted fund | Restricted fund | Total funds | Total funds |
| | £ | £ | £ | £ |
| | Fixed assets | - | 1,212,748 | 1,213,115 |
| | Current assets | 1,932 | 602,094 | 527,889 |
| | Current liabilities | - | (1,080) | (863) |
| | Long term liabilities | - | (173,500) | (204,500) |
| | <u>1,638,330</u> | <u>1,932</u> | <u>1,640,262</u> | <u>1,535,641</u> |

Islamic Centre Upton Park

Notes to the Financial Statements - continued
for the Year Ended 31 January 2023

10. MOVEMENT IN FUNDS

| | At 1.2.22 £ | Net movement in funds £ | At 31.1.23 £ |
|---------------------------|------------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 1,533,709 | 104,621 | 1,638,330 |
| Restricted funds | | | |
| Restricted Fund | 1,932 | - | 1,932 |
| TOTAL FUNDS | <u>1,535,641</u> | <u>104,621</u> | <u>1,640,262</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 258,861 | (154,240) | 104,621 |
| TOTAL FUNDS | <u>258,861</u> | <u>(154,240)</u> | <u>104,621</u> |

Comparatives for movement in funds

| | At 1.2.21 £ | Net movement in funds £ | At 31.1.22 £ |
|---------------------------|------------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 1,251,185 | 282,524 | 1,533,709 |
| Restricted funds | | | |
| Restricted Fund | 1,932 | - | 1,932 |
| TOTAL FUNDS | <u>1,253,117</u> | <u>282,524</u> | <u>1,535,641</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 January 2023

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|--------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 428,030 | (145,506) | 282,524 |
| TOTAL FUNDS | <u>428,030</u> | <u>(145,506)</u> | <u>282,524</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.2.21 £ | Net movement in funds £ | At 31.1.23 £ |
|--------------------|------------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 1,251,185 | 387,145 | 1,638,330 |
| Restricted funds | | | |
| Restricted Fund | 1,932 | - | 1,932 |
| TOTAL FUNDS | <u>1,253,117</u> | <u>387,145</u> | <u>1,640,262</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|--------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 686,891 | (299,746) | 387,145 |
| TOTAL FUNDS | <u>686,891</u> | <u>(299,746)</u> | <u>387,145</u> |

Islamic Centre Upton Park

Notes to the Financial Statements - continued
for the Year Ended 31 January 2023

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2023.

Islamic Centre Upton Park

Detailed Statement of Financial Activities
for the Year Ended 31 January 2023

| | 31.1.23 | 31.1.22 |
|---------------------------------------|----------------|----------------|
| | £ | £ |
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Gifts | 1 | - |
| Donations | 138,446 | 293,194 |
| | <u>138,447</u> | <u>293,194</u> |
| Other trading activities | | |
| Tuition Fees | 106,844 | 109,506 |
| Book and other Sale | 3,701 | 9,800 |
| Membership | 6,300 | 5,600 |
| Other income | 3,569 | 9,930 |
| | <u>120,414</u> | <u>134,836</u> |
| Total incoming resources | 258,861 | 428,030 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Wages | 118,432 | 100,516 |
| Insurance | 1,910 | 2,267 |
| Light and heat | 500 | 5,554 |
| Sundries | 300 | - |
| Books and receiver | 3,085 | 6,888 |
| Water Rates | 295 | 199 |
| Repairs and Maintenance | 3,537 | 8,126 |
| Student prizes | 4,128 | 2,750 |
| Computer and IT expenses | 1,208 | - |
| Cleaning expenses | - | 1,830 |
| Advertisement | - | 4,300 |
| Fixtures and fittings | 367 | 156 |
| | <u>133,762</u> | <u>132,586</u> |
| Support costs | | |
| Management | | |
| Telephone | 601 | 556 |
| Stationery | 1,076 | 3,765 |
| | <u>1,677</u> | <u>4,321</u> |
| Finance | | |
| Bank charges | 1,124 | 1,798 |

This page does not form part of the statutory financial statements

Islamic Centre Upton Park

Detailed Statement of Financial Activities
for the Year Ended 31 January 2023

| | 31.1.23 | 31.1.22 |
|--------------------------|----------------|----------------|
| | £ | £ |
| Finance | | |
| Governance costs | | |
| Accountancy | 300 | 300 |
| DBS | 44 | 92 |
| Designer Engineer Fees | 17,153 | 5,600 |
| Business Permits | - | 300 |
| Money Box | - | 509 |
| Motor Expense | 180 | - |
| | <u>17,677</u> | <u>6,801</u> |
| Total resources expended | <u>154,240</u> | <u>145,506</u> |
| Net income | <u>104,621</u> | <u>282,524</u> |

This page does not form part of the statutory financial statements

ISLAMIC CENTRE UPTON PARK

England & Wales - Charity number 1041977

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 January 2022
for
Islamic Centre Upton Park**

Islamic Centre Upton Park

**Contents of the Financial Statements
for the Year Ended 31 January 2022**

| | Page |
|---|-------------|
| Report of the Trustees | 1 to 4 |
| Independent Examiner's Report | 5 |
| Statement of Financial Activities | 6 |
| Balance Sheet | 7 |
| Notes to the Financial Statements | 8 to 13 |
| Detailed Statement of Financial Activities | 14 to 15 |

Islamic Centre Upton Park

Report of the Trustees for the Year Ended 31 January 2022

The trustees present their report with the financial statements of the charity for the year ended 31 January 2022. 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

Objectives and aims

The objectives of Centre are the enhancement of Islamic ideology in accordance with Quran and Ahadith in the locality within the bounds of Mosque.

Islamic Centre Upton Park

Report of the Trustees for the Year Ended 31 January 2022

OBJECTIVES AND ACTIVITIES

Review of activities

The centre's income arises from fees and donations. The executive committee is responsible for the day to day management of the financial and operational matters.

The Islamic centre Upton Park serves as a place of worship for the local residents. We provide daily congregational facilities five times a day, regular educational classes for children and adult courses for both males and females, which are focused on the Quran and the way of life. We employ two full time Imams who impart valuable knowledge on society, values and how to interact with thy neighbour on a daily basis.

Our core purpose is to promote the religion of Islam. Along with the centre providing facilities for congregational prayers, education, performing of marriages and a resource centre for other religious, educational, social and cultural needs, we focus on the needs of the young, women and elderly.

The centre has been established to be used as a mosque and as a religious school and other religious, cultural and social needs of the community it serves. It also works along with other communities for greater understanding, harmony and community interactions for a better, multicultural neighbourhood and environment.

The local Muslim parents are very appreciative of the religious education we provide in our evening setting. We have in the region of 400 students studying for a couple of hours. We also provide weekend classes for adults and overflow classes for children who cannot be admitted to the weekday classes.

The management committee meets on a regular basis to discuss and review the affairs of Centre. The board also has an Annual General Meeting in which members of the executive committee discuss the affairs of the centre.

Rear Extension and Refurbishment

Islamic centre Upton Park is going through a major extension at rear of building and massive refurbishment of the whole building that also requires connection property no 70 to the two attached buildings. The construction work began in December 2017.

The construction works costing will be in the region of £1.3 million and we may expect costs to increase 20% more on top of the projected amount.

We had assigned Gems Construction to carry out the works and spent in the region of £160,000 to Gems construction but unfortunately our relationship with Gems had come to a stop.

In December 2018 we appointed UKPF construction to restart the project, and make Adjustments and alterations to where the initial contractors had made.

The agreed cost of the project with UKPF is £1.8 million to complete the whole project and estimated time of 18 months from commencement.

Voluntary donations and interest free loans from the community around the centre and further away have played and is playing a big part towards the construction.

We started with around £430,000 in the bank prior to the commencement of the project and in the first year (2018) we were able to achieve to receive a very large amount of from the locals and community but this is very much a shortfall. In 2019 a smaller amount was collected towards the construction but we are still short on the funds required. The funds required to raise will take somewhere in the region of 3 to 4 years

Our expected target to finish the project is 1 year from now but with the shortfall in funds the timescale will fall further into the future.

Islamic Centre Upton Park

**Report of the Trustees
for the Year Ended 31 January 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Islamic Centre Upton Park was established in 1994 by a Constitution document which sets out the aims and objectives of the Centre.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1041977

Principal address

70-74 Selwyn Road
Upton Park
London
E13 0PY

Trustees

Y A Mohammed (resigned 3.10.21)
M Miskin (resigned 3.10.21)
I Patel
I Zinga (appointed 3.10.21)
M I Patel (appointed 3.10.21)
R Patel (appointed 3.10.21)
M Khojjee (appointed 3.10.21)

Independent Examiner

KALA ATKINSON
Chartered Certified Accountants
& Statutory Auditors
43 Upton Lane
Forest Gate
London
E7 9PA

Management Committee Members:

Mr Mohammed Naeem
Mr Ismail Patel
Mr Yakub Patel
Mr Salim Mala
Mr Yusuf Bhaiyah
Mr Yunus Patel
Mr Arif Master
Mr Anasur Rahman
Mr Aziz Esa
Mr Siraj Patel
Mr Salim Patel - Retired
Mr Mohammad Idris - Retired
Mr Tasawer Islam - Retired
Mr Shabbir Master - Retired

4 seats remain vacant

Islamic Centre Upton Park

Report of the Trustees
for the Year Ended 31 January 2022

Approved by order of the board of trustees on 23/6/2022 and signed on its behalf by:



Trustee M. DRIS



IQBAL PATEL

**Independent Examiner's Report to the Trustees of
Islamic Centre Upton Park**

Independent examiner's report to the trustees of Islamic Centre Upton Park

I report to the charity trustees on my examination of the accounts of Islamic Centre Upton Park (the Trust) for the year ended 31 January 2022.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

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.

Salim Kala
ACCA
KALA ATKINSON
Chartered Certified Accountants
& Statutory Auditors
43 Upton Lane
Forest Gate
London
E7 9PA

1 April 2022

Islamic Centre Upton Park

**Statement of Financial Activities
for the Year Ended 31 January 2022**

| | Notes | Unrestricted fund £ | Restricted fund £ | 31.1.22 Total funds £ | 31.1.21 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 293,194 | - | 293,194 | 169,564 |
| Other trading activities | 2 | 134,836 | - | 134,836 | 99,031 |
| Total | | <u>428,030</u> | <u>-</u> | <u>428,030</u> | <u>268,595</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | 3 | 145,506 | - | 145,506 | 120,646 |
| NET INCOME | | <u>282,524</u> | <u>-</u> | <u>282,524</u> | <u>147,949</u> |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 1,251,185 | 1,932 | 1,253,117 | 1,105,168 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>1,533,709</u></u> | <u><u>1,932</u></u> | <u><u>1,535,641</u></u> | <u><u>1,253,117</u></u> |

The notes form part of these financial statements

Islamic Centre Upton Park


Balance Sheet
31 January 2022

| | Notes | 31.1.22 £ | 31.1.21 £ |
|--|-------|------------------|------------------|
| FIXED ASSETS | | | |
| Tangible assets | 5 | 1,213,115 | 1,213,271 |
| CURRENT ASSETS | | | |
| Debtors | 6 | - | 95 |
| Cash at bank and in hand | | 527,889 | 237,023 |
| | | <u>527,889</u> | <u>237,118</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 7 | (863) | (772) |
| | | <u>527,026</u> | <u>236,346</u> |
| NET CURRENT ASSETS | | | |
| | | | |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 1,740,141 | 1,449,617 |
| CREDITORS | | | |
| Amounts falling due after more than one year | 8 | (204,500) | (196,500) |
| | | <u>1,535,641</u> | <u>1,253,117</u> |
| NET ASSETS | | | |
| FUNDS | 11 | | |
| Unrestricted funds | | 1,533,709 | 1,251,185 |
| Restricted funds | | 1,932 | 1,932 |
| | | <u>1,535,641</u> | <u>1,253,117</u> |
| TOTAL FUNDS | | | |

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

23/06/2022


.....
Trustee M. IORIS


IQBAL PATEL

The notes form part of these financial statements

Islamic Centre Upton Park

Notes to the Financial Statements for the Year Ended 31 January 2022

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.

Tangible fixed assets

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

Plant and Machinery - 10% straight line method

Fixture and Fittings - 33.33 % straight line method

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. OTHER TRADING ACTIVITIES

| | 31.1.22 | 31.1.21 |
|---------------------|----------------|---------------|
| | £ | £ |
| Tuition Fees | 109,506 | 91,187 |
| Book and other Sale | 9,800 | 2,270 |
| Membership | 5,600 | 5,552 |
| Other income | 9,930 | 22 |
| | <u>134,836</u> | <u>99,031</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 January 2022

3. RAISING FUNDS

Raising donations and legacies

| | | |
|-------------------------|----------------|----------------|
| | 31.1.22 | 31.1.21 |
| | £ | £ |
| Staff costs | 100,516 | 85,213 |
| Insurance | 2,267 | 4,146 |
| Light and heat | 5,554 | 8,848 |
| Sundries | - | 483 |
| Books and receiver | 6,888 | 871 |
| Water Rates | 199 | 1,737 |
| Repairs and Maintenance | 8,126 | 13,213 |
| Student prizes | 2,750 | - |
| Cleaning expenses | 1,830 | - |
| Advertisement | 4,300 | - |
| Depreciation | 156 | 208 |
| Support costs | 12,920 | 5,927 |
| | <u>145,506</u> | <u>120,646</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2022 nor for the year ended 31 January 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2022 nor for the year ended 31 January 2021.

5. TANGIBLE FIXED ASSETS

| | Freehold property £ | Improvements to property £ | Plant and machinery £ | Fixtures and fittings £ | Totals £ |
|---|---------------------------|-------------------------------------|-----------------------------|----------------------------------|------------------|
| COST | | | | | |
| At 1 February 2021 and 31 January 2022 | <u>164,000</u> | <u>1,048,647</u> | <u>19,311</u> | <u>39,193</u> | <u>1,271,151</u> |
| DEPRECIATION | | | | | |
| At 1 February 2021 | - | - | 19,311 | 38,569 | 57,880 |
| Charge for year | - | - | - | 156 | 156 |
| At 31 January 2022 | <u>-</u> | <u>-</u> | <u>19,311</u> | <u>38,725</u> | <u>58,036</u> |
| NET BOOK VALUE | | | | | |
| At 31 January 2022 | <u>164,000</u> | <u>1,048,647</u> | <u>-</u> | <u>468</u> | <u>1,213,115</u> |
| At 31 January 2021 | <u>164,000</u> | <u>1,048,647</u> | <u>-</u> | <u>624</u> | <u>1,213,271</u> |

Islamic Centre Upton Park

Notes to the Financial Statements - continued
for the Year Ended 31 January 2022

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|---------------|-------------------|-------------------|
| | 31.1.22 | 31.1.21 |
| | £ | £ |
| Other debtors | - | 95 |
| | <u> </u> | <u> </u> |

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|---------------------------------|-------------------|-------------------|
| | 31.1.22 | 31.1.21 |
| | £ | £ |
| Social security and other taxes | 563 | 472 |
| Accountancy | 300 | 300 |
| | <u> </u> | <u> </u> |
| | <u>863</u> | <u>772</u> |

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | | |
|--------------------------|-------------------|-------------------|
| | 31.1.22 | 31.1.21 |
| | £ | £ |
| Other loans (see note 9) | 204,500 | 196,500 |
| | <u> </u> | <u> </u> |

9. LOANS

An analysis of the maturity of loans is given below:

| | | |
|--|-------------------|-------------------|
| | 31.1.22 | 31.1.21 |
| | £ | £ |
| Amounts falling due in more than five years: | | |
| Repayable otherwise than by instalments: | | |
| Interest Free Loan - QEH | 204,500 | 196,500 |
| | <u> </u> | <u> </u> |

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | | | | |
|-----------------------|-------------------|-------------------|-------------------|-------------------|
| | Unrestricted | Restricted | 31.1.22 | 31.1.21 |
| | fund | fund | Total | Total |
| | £ | £ | funds | funds |
| | £ | £ | £ | £ |
| Fixed assets | 1,213,115 | - | 1,213,115 | 1,213,271 |
| Current assets | 525,957 | 1,932 | 527,889 | 237,118 |
| Current liabilities | (863) | - | (863) | (772) |
| Long term liabilities | (204,500) | - | (204,500) | (196,500) |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| | <u>1,533,709</u> | <u>1,932</u> | <u>1,535,641</u> | <u>1,253,117</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 January 2022

11. MOVEMENT IN FUNDS

| | At 1.2.21 £ | Net movement in funds £ | At 31.1.22 £ |
|---------------------------|------------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 1,251,185 | 282,524 | 1,533,709 |
| Restricted funds | | | |
| Restricted Fund | 1,932 | - | 1,932 |
| TOTAL FUNDS | <u>1,253,117</u> | <u>282,524</u> | <u>1,535,641</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 428,030 | (145,506) | 282,524 |
| TOTAL FUNDS | <u>428,030</u> | <u>(145,506)</u> | <u>282,524</u> |

Comparatives for movement in funds

| | At 1.2.20 £ | Net movement in funds £ | At 31.1.21 £ |
|---------------------------|------------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 1,103,236 | 147,949 | 1,251,185 |
| Restricted funds | | | |
| Restricted Fund | 1,932 | - | 1,932 |
| TOTAL FUNDS | <u>1,105,168</u> | <u>147,949</u> | <u>1,253,117</u> |

Islamic Centre Upton Park

Notes to the Financial Statements - continued
for the Year Ended 31 January 2022

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 268,595 | (120,646) | 147,949 |
| TOTAL FUNDS | <u>268,595</u> | <u>(120,646)</u> | <u>147,949</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.2.20 £ | Net movement in funds £ | At 31.1.22 £ |
|---------------------------|------------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 1,103,236 | 430,473 | 1,533,709 |
| Restricted funds | | | |
| Restricted Fund | 1,932 | - | 1,932 |
| TOTAL FUNDS | <u>1,105,168</u> | <u>430,473</u> | <u>1,535,641</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 696,625 | (266,152) | 430,473 |
| TOTAL FUNDS | <u>696,625</u> | <u>(266,152)</u> | <u>430,473</u> |

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2022.

Islamic Centre Upton Park

**Detailed Statement of Financial Activities
for the Year Ended 31 January 2022**

| | 31.1.22 £ | 31.1.21 £ |
|---------------------------------------|--------------|--------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 293,194 | 169,564 |
| Other trading activities | | |
| Tuition Fees | 109,506 | 91,187 |
| Book and other Sale | 9,800 | 2,270 |
| Membership | 5,600 | 5,552 |
| Other income | 9,930 | 22 |
| | <hr/> | <hr/> |
| | 134,836 | 99,031 |
| Total incoming resources | 428,030 | 268,595 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Wages | 100,516 | 85,213 |
| Insurance | 2,267 | 4,146 |
| Light and heat | 5,554 | 8,848 |
| Sundries | - | 483 |
| Books and receiver | 6,888 | 871 |
| Water Rates | 199 | 1,737 |
| Repairs and Maintenance | 8,126 | 13,213 |
| Student prizes | 2,750 | - |
| Cleaning expenses | 1,830 | - |
| Advertisement | 4,300 | - |
| Fixtures and fittings | 156 | 208 |
| | <hr/> | <hr/> |
| | 132,586 | 114,719 |
| Support costs | | |
| Management | | |
| Telephone | 556 | 493 |
| Stationery | 3,765 | 889 |
| | <hr/> | <hr/> |
| | 4,321 | 1,382 |
| Finance | | |
| Bank charges | 1,798 | 999 |
| Governance costs | | |
| Accountancy | 300 | 300 |
| Carried forward | 300 | 300 |

This page does not form part of the statutory financial statements

Islamic Centre Upton Park

**Detailed Statement of Financial Activities
for the Year Ended 31 January 2022**

| | 31.1.22 | 31.1.21 |
|--------------------------|-----------------------|-----------------------|
| | £ | £ |
| Governance costs | | |
| Brought forward | 300 | 300 |
| DBS | 92 | 144 |
| Designer Engineer Fees | 5,600 | 2,300 |
| Business Permits | 300 | - |
| Money Box | 509 | 802 |
| | <u>6,801</u> | <u>3,546</u> |
| Total resources expended | <u>145,506</u> | <u>120,646</u> |
| Net income | <u><u>282,524</u></u> | <u><u>147,949</u></u> |

This page does not form part of the statutory financial statements

ISLAMIC CENTRE UPTON PARK

England & Wales - Charity number 1041977

Accounts

REGISTERED CHARITY NUMBER: 1041977

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 January 2021
for
Islamic Centre Upton Park**

Islamic Centre Upton Park

Report of the Trustees for the Year Ended 31 January 2021

The trustees present their report with the financial statements of the charity for the year ended 31 January 2021. 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

Objectives and aims

The objectives of Centre are the enhancement of Islamic ideology in accordance with Quran and Ahadith in the locality within the bounds of Mosque.

Islamic Centre Upton Park

Report of the Trustees for the Year Ended 31 January 2021

OBJECTIVES AND ACTIVITIES

Review of activities

The centre's income arises from fees and donations. The executive committee is responsible for the day to day management of the financial and operational matters.

The Islamic centre Upton Park serves as a place of worship for the local residents. We provide daily congregational facilities five times a day, regular educational classes for children and adult courses for both males and females, which are focused on the Quran and the way of life. We employ two full time Imams who impart valuable knowledge on society, values and how to interact with thy neighbour on a daily basis.

Our core purpose is to promote the religion of Islam. Along with the centre providing facilities for congregational prayers, education, performing of marriages and a resource centre for other religious, educational, social and cultural needs, we focus on the needs of the young, women and elderly.

The centre has been established to be used as a mosque and as a religious school and other religious, cultural and social needs of the community it serves. It also works along with other communities for greater understanding, harmony and community interactions for a better, multicultural neighbourhood and environment.

The local Muslim parents are very appreciative of the religious education we provide in our evening setting. We have in the region of 400 students studying for a couple of hours. We also provide weekend classes for adults and overflow classes for children who cannot be admitted to the weekday classes.

The management committee meets on a regular basis to discuss and review the affairs of Centre. The board also has an Annual General Meeting in which members of the executive committee discuss the affairs of the centre.

Rear Extension and Refurbishment

Islamic centre Upton Park is going through a major extension at rear of building and massive refurbishment of the whole building that also requires connection property no 70 to the two attached buildings. The construction work began in December 2017.

The construction works costing will be in the region of £1.3 million and we may expect costs to increase 20% more on top of the projected amount.

We had assigned Gems Construction to carry out the works and spent in the region of £160,000 to Gems construction but unfortunately our relationship with Gems had come to a stop.

In December 2018 we appointed UKPF construction to restart the project, and make Adjustments and alterations to where the initial contractors had made.

The agreed cost of the project with UKPF is £1.1 million to complete the whole project and estimated time of 18 months from commencement.

Voluntary donations and interest free loans from the community around the centre and further away have played and is playing a big part towards the construction.

We started with around £430,000 in the bank prior to the commencement of the project and in the first year (2018) we were able to achieve to receive a very large amount of from the locals and community but this is very much a shortfall. In 2019 a smaller amount was collected towards the construction but we are still short on the funds required. The funds required to raise will take somewhere in the region of 3 to 4 years

Islamic Centre Upton Park

Report of the Trustees for the Year Ended 31 January 2021

OBJECTIVES AND ACTIVITIES

Our expected target to finish the project is 1 year from now but with the shortfall in funds the timescale will fall further into the future.

Employment tribunal: Islamic centre v Hamidur Rahman

In 2017, Islamic centre upton park had terminated Hamidur Rahman employment who had been serving the centre for a considerable amount of time, After lengthy discussions and meetings with the employee, other duties were put forward to Hamidur Rahman to maintain his employment but were rejected by himself. The centre could no longer employ Hamidur Rahman. In 2017/2018 Hamidur Rahman decided to take the centre to employment tribunal. The centre appointed solicitors to represent the Centre. Mr Hamidur Rahman appointed solicitors to represent himself.

Over the coming months, The Islamic centre Upton Park reached an agreement with Hamidur Rahman to an agreed amount out of court settlement which requested by Hamidur Rahman and agreed should not be disclosed publicly, Our total solicitor fees amounted to £22,416.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Islamic Centre Upton Park was established in 1994 by a Constitution document which sets out the aims and objectives of the Centre.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1041977

Principal address

70-74 Selwyn Road
Upton Park
London
E13 0PY

Trustees

Y A Mohammed
M Miskin
I Patel

Independent Examiner

KALA ATKINSON
Chartered Certified Accountants
& Statutory Auditors
43 Upton Lane
Forest Gate
London
E7 9PA

Islamic Centre Upton Park

**Report of the Trustees
for the Year Ended 31 January 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Management Committee Members:

- Mr Mohammed Naeem
- Mr Ismail Patel
- Mr Yakub Patel
- Mr Salim Mala
- Mr Yusuf Bhaiyah
- Mr Yunus Patel
- Mr Arif Master
- Mr Anasur Rahman
- Mr Aziz Esa
- Mr Siraj Patel
- Mr Salim Patel
- Mr Mohammad Idris
- Mr Tasawer Islam
- Mr Shabbir Master

Approved by order of the board of trustees on and signed on its behalf by:


.....
Y A Mohammed - Trustee

**Independent Examiner's Report to the Trustees of
Islamic Centre Upton Park**

Independent examiner's report to the trustees of Islamic Centre Upton Park

I report to the charity trustees on my examination of the accounts of Islamic Centre Upton Park (the Trust) for the year ended 31 January 2021.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

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.



Salim Kala
ACCA

KALA ATKINSON
Chartered Certified Accountants
& Statutory Auditors
43 Upton Lane
Forest Gate
London
E7 9PA

Date:

Islamic Centre Upton Park

**Statement of Financial Activities
for the Year Ended 31 January 2021**

| | Notes | Unrestricted fund £ | Restricted fund £ | 31.1.21 Total funds £ | 31.1.20 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 169,564 | - | 169,564 | 296,476 |
| Other trading activities | 2 | 99,031 | - | 99,031 | 142,403 |
| Total | | <u>268,595</u> | <u>-</u> | <u>268,595</u> | <u>438,879</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | 3 | 120,646 | - | 120,646 | 175,190 |
| Other | | - | - | - | 35,486 |
| Total | | <u>120,646</u> | <u>-</u> | <u>120,646</u> | <u>210,676</u> |
| NET INCOME | | <u>147,949</u> | <u>-</u> | <u>147,949</u> | <u>228,203</u> |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 1,103,236 | 1,932 | 1,105,168 | 876,965 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>1,251,185</u></u> | <u><u>1,932</u></u> | <u><u>1,253,117</u></u> | <u><u>1,105,168</u></u> |

The notes form part of these financial statements


Islamic Centre Upton Park

**Balance Sheet
31 January 2021**

| | Notes | 31.1.21 £ | 31.1.20 £ |
|--|-------|------------------|------------------|
| FIXED ASSETS | | | |
| Tangible assets | 5 | 1,213,271 | 1,120,249 |
| CURRENT ASSETS | | | |
| Debtors | 6 | 95 | 231 |
| Cash at bank and in hand | | 237,023 | 198,296 |
| | | <u>237,118</u> | <u>198,527</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 7 | (772) | (1,858) |
| NET CURRENT ASSETS | | <u>236,346</u> | <u>196,669</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 1,449,617 | 1,316,918 |
| CREDITORS | | | |
| Amounts falling due after more than one year | 8 | (196,500) | (211,750) |
| NET ASSETS | | <u>1,253,117</u> | <u>1,105,168</u> |
| FUNDS | 11 | | |
| Unrestricted funds | | 1,251,185 | 1,103,236 |
| Restricted funds | | 1,932 | 1,932 |
| TOTAL FUNDS | | <u>1,253,117</u> | <u>1,105,168</u> |

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


.....
I Patel - Trustee


.....
Y A Mohammed - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 January 2021**

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.

Tangible fixed assets

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

Plant and Machinery - 10% straight line method

Fixture and Fittings - 33.33 % straight line method

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.

Islamic Centre Upton Park

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2021**

2. OTHER TRADING ACTIVITIES

| | 31.1.21 | 31.1.20 |
|---------------------|---------------|----------------|
| | £ | £ |
| Tuition Fees | 91,187 | 125,788 |
| Book and other Sale | 2,270 | 10,480 |
| Membership | 5,552 | 4,640 |
| Other income | 22 | 1,495 |
| | <u>99,031</u> | <u>142,403</u> |

3. RAISING FUNDS

Raising donations and legacies

| | 31.1.21 | 31.1.20 |
|--------------------------|----------------|----------------|
| | £ | £ |
| Staff costs | 85,213 | 154,371 |
| Insurance | 4,146 | 1,624 |
| Light and heat | 8,848 | 4,973 |
| Sundries | 483 | 813 |
| Books and receiver | 871 | 5,463 |
| Water Rates | 1,737 | 1,693 |
| Repairs and Maintenance | 13,213 | 2,870 |
| Student prizes | - | 773 |
| Computer and IT expenses | - | 1,769 |
| Cleaning expenses | - | 697 |
| Depreciation | 208 | 144 |
| Support costs | 5,927 | - |
| | <u>120,646</u> | <u>175,190</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2021 nor for the year ended 31 January 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2021 nor for the year ended 31 January 2020.

Islamic Centre Upton Park

Notes to the Financial Statements - continued
for the Year Ended 31 January 2021

5. TANGIBLE FIXED ASSETS

| | Freehold property £ | Improvements to property £ | Plant and machinery £ | Fixtures and fittings £ | Totals £ |
|-----------------------|---------------------------|-------------------------------------|-----------------------------|----------------------------------|------------------|
| COST | | | | | |
| At 1 February 2020 | 164,000 | 955,815 | 19,311 | 38,795 | 1,177,921 |
| Additions | - | 92,832 | - | 398 | 93,230 |
| | <u>164,000</u> | <u>1,048,647</u> | <u>19,311</u> | <u>39,193</u> | <u>1,271,151</u> |
| DEPRECIATION | | | | | |
| At 1 February 2020 | - | - | 19,311 | 38,361 | 57,672 |
| Charge for year | - | - | - | 208 | 208 |
| | <u>-</u> | <u>-</u> | <u>19,311</u> | <u>38,569</u> | <u>57,880</u> |
| NET BOOK VALUE | | | | | |
| At 31 January 2021 | <u>164,000</u> | <u>1,048,647</u> | <u>-</u> | <u>624</u> | <u>1,213,271</u> |
| At 31 January 2020 | <u>164,000</u> | <u>955,815</u> | <u>-</u> | <u>434</u> | <u>1,120,249</u> |

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.1.21 £ | 31.1.20 £ |
|---------------|--------------|--------------|
| Other debtors | 95 | 95 |
| Prepayments | - | 136 |
| | <u>95</u> | <u>231</u> |

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.1.21 £ | 31.1.20 £ |
|---------------------------------|--------------|--------------|
| Social security and other taxes | 472 | 1,558 |
| Accountancy | 300 | 300 |
| | <u>772</u> | <u>1,858</u> |

Islamic Centre Upton Park

Notes to the Financial Statements - continued
for the Year Ended 31 January 2021

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | | |
|--------------------------|----------------|----------------|
| | 31.1.21 | 31.1.20 |
| | £ | £ |
| Other loans (see note 9) | 196,500 | 211,750 |
| | <u>196,500</u> | <u>211,750</u> |

9. LOANS

An analysis of the maturity of loans is given below:

| | | |
|--|----------------|----------------|
| | 31.1.21 | 31.1.20 |
| | £ | £ |
| Amounts falling due in more than five years: | | |
| Repayable otherwise than by instalments: | | |
| Interest Free Loan - QEH | 196,500 | 211,750 |
| | <u>196,500</u> | <u>211,750</u> |

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | | | | |
|-----------------------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| | Unrestricted fund £ | Restricted fund £ | 31.1.21 Total funds £ | 31.1.20 Total funds £ |
| Fixed assets | 1,213,271 | - | 1,213,271 | 1,120,249 |
| Current assets | 235,186 | 1,932 | 237,118 | 198,527 |
| Current liabilities | (772) | - | (772) | (1,858) |
| Long term liabilities | (196,500) | - | (196,500) | (211,750) |
| | <u>1,251,185</u> | <u>1,932</u> | <u>1,253,117</u> | <u>1,105,168</u> |

11. MOVEMENT IN FUNDS

| | | | |
|---------------------------|------------------|----------------------------------|--------------------|
| | At 1.2.20 £ | Net movement in funds £ | At 31.1.21 £ |
| Unrestricted funds | | | |
| General fund | 1,103,236 | 147,949 | 1,251,185 |
| Restricted funds | | | |
| Restricted Fund | 1,932 | - | 1,932 |
| TOTAL FUNDS | <u>1,105,168</u> | <u>147,949</u> | <u>1,253,117</u> |

Islamic Centre Upton Park

Notes to the Financial Statements - continued
for the Year Ended 31 January 2021

11. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 268,595 | (120,646) | 147,949 |
| TOTAL FUNDS | <u>268,595</u> | <u>(120,646)</u> | <u>147,949</u> |

Comparatives for movement in funds

| | At 1.2.19 £ | Net movement in funds £ | At 31.1.20 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 875,033 | 228,203 | 1,103,236 |
| Restricted funds | | | |
| Restricted Fund | 1,932 | - | 1,932 |
| TOTAL FUNDS | <u>876,965</u> | <u>228,203</u> | <u>1,105,168</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 438,879 | (210,676) | 228,203 |
| TOTAL FUNDS | <u>438,879</u> | <u>(210,676)</u> | <u>228,203</u> |

Islamic Centre Upton Park

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2021**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.2.19 £ | Net movement in funds £ | At 31.1.21 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 875,033 | 376,152 | 1,251,185 |
| Restricted funds | | | |
| Restricted Fund | 1,932 | - | 1,932 |
| TOTAL FUNDS | <u>876,965</u> | <u>376,152</u> | <u>1,253,117</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 707,474 | (331,322) | 376,152 |
| TOTAL FUNDS | <u>707,474</u> | <u>(331,322)</u> | <u>376,152</u> |

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2021.

Islamic Centre Upton Park

**Detailed Statement of Financial Activities
for the Year Ended 31 January 2021**

| | 31.1.21 £ | 31.1.20 £ |
|---------------------------------------|--------------|--------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 169,564 | 296,476 |
| Other trading activities | | |
| Tuition Fees | 91,187 | 125,788 |
| Book and other Sale | 2,270 | 10,480 |
| Membership | 5,552 | 4,640 |
| Other income | 22 | 1,495 |
| | <hr/> | <hr/> |
| | 99,031 | 142,403 |
| | <hr/> | <hr/> |
| Total incoming resources | 268,595 | 438,879 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Wages | 85,213 | 154,371 |
| Insurance | 4,146 | 1,624 |
| Light and heat | 8,848 | 4,973 |
| Sundries | 483 | 813 |
| Books and receiver | 871 | 5,463 |
| Water Rates | 1,737 | 1,693 |
| Repairs and Maintenance | 13,213 | 2,870 |
| Student prizes | - | 773 |
| Computer and IT expenses | - | 1,769 |
| Cleaning expenses | - | 697 |
| Fixtures and fittings | 208 | 144 |
| | <hr/> | <hr/> |
| | 114,719 | 175,190 |
| Support costs | | |
| Management | | |
| Telephone | 493 | 1,017 |
| Postage and stationery | 889 | 2,020 |
| | <hr/> | <hr/> |
| | 1,382 | 3,037 |
| Finance | | |
| Bank charges | 999 | 1,955 |
| Governance costs | | |
| Accountancy | 300 | 300 |
| Carried forward | 300 | 300 |

This page does not form part of the statutory financial statements

Islamic Centre Upton Park

**Detailed Statement of Financial Activities
for the Year Ended 31 January 2021**

| | 31.1.21 £ | 31.1.20 £ |
|--------------------------|-----------------------|-----------------------|
| Governance costs | | |
| Brought forward | 300 | 300 |
| DBS | 144 | 192 |
| Designer Engineer Fees | 2,300 | 30,002 |
| Money Box | 802 | - |
| | <u>3,546</u> | <u>30,494</u> |
| Total resources expended | <u>120,646</u> | <u>210,676</u> |
| Net income | <u><u>147,949</u></u> | <u><u>228,203</u></u> |

This page does not form part of the statutory financial statements

Islamic Centre Upton Park

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for the Year Ended 31 January 2021**

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