

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>
At 31 January 2021	164,000	1,048,647	19,311	39,193	1,271,151
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>
At 31 January 2021	-	-	19,311	38,569	57,880
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

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

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
Total incoming resources	<hr/>	<hr/>
	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	-
	<hr/> 3,546	<hr/> 30,494
Total resources expended	<hr/> 120,646	<hr/> 210,676
Net income	<hr/> <hr/> 147,949	<hr/> <hr/> 228,203

This page does not form part of the statutory financial statements

Islamic Centre Upton Park

Contents of the Financial Statements for the Year Ended 31 January 2021

	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