

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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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 blue ink, appearing to read 'A. Siraj', is 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.

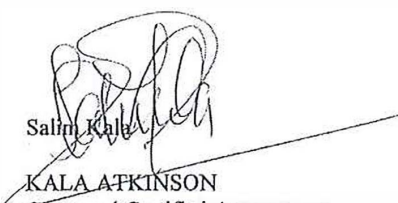
Independent examiner's statement

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>1,638,330</u>	<u>1,932</u>	<u>1,640,262</u>	<u>1,535,641</u>

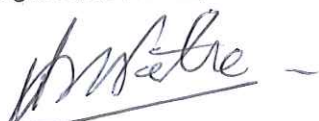
The notes form part of these financial statements

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	<u>-</u>	<u>-</u>	<u>-</u>	<u>367</u>	<u>367</u>
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				
	Unrestricted fund	Restricted fund	Total funds	Total funds
	£	£	£	£
Fixed assets	1,212,748	-	1,212,748	1,213,115
Current assets	600,162	1,932	602,094	527,889
Current liabilities	(1,080)	-	(1,080)	(863)
Long term liabilities	(173,500)	-	(173,500)	(204,500)
	<u>1,638,330</u>	<u>1,932</u>	<u>1,640,262</u>	<u>1,535,641</u>

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	1,535,641	104,621	1,640,262

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	258,861	(154,240)	104,621

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	1,253,117	282,524	1,535,641

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>

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	601	556
Telephone	1,076	3,765
Stationery		
	<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