

The Charity Registration Number is :- 1071951

The Liverpool Mosque and Islamic Institute

Amended Report and Accounts

5 April 2021

# **The Liverpool Mosque and Islamic Institute**

## **Report and accounts for the year ended 5 April 2021**

### **Contents**

	<b>Page</b>
Charity information	1
Trustees' Annual Report	2--6
Accountants' report	7--8
<b><i>Funds Statements:-</i></b>	
Statement of Financial Activities	9
Movements in funds	13
Income and Expenditure account	14
<b>Balance sheet</b>	<b>15--16</b>
<b>Notes to the accounts</b>	<b>17--23</b>

# **The Liverpool Mosque and Islamic Institute**

## **Trustees' Annual Report for the year ended 5 April 2021**

The Trustees present their Report and Accounts for the year ended 5 April 2021.

### **Reference and administrative details**

#### ***The charity name.***

The legal name of the charity is:- The Liverpool Mosque and Islamic Institute.

#### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1071951.

The charity does not operate in any overseas jurisdictions.

#### ***Legal structure of the charity***

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

## **The Liverpool Mosque and Islamic Institute**

**The principal operating address, telephone number, email and web addresses of the charity are:-**

8 Cramond Avenue

Liverpool, Merseyside

England, L18 1EQ

Telephone 07404092888

Email Address [lmii@live.co.uk](mailto:lmii@live.co.uk) Web address [www.lmii.org](http://www.lmii.org)

**The Trustees in office on the date the report was approved were:-**

Dr Syed Ahmed Hussain Razvi

Tahir Javed Chaudhary

Haroon Khan

Saud Binjawad

**The following persons served as Trustees during the year ended 5 April 2021 :-**

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

### **Custodian Trustees holding assets on behalf of the charity**

TAHIR JAVED CHAUDHARY

HASHIM MOHAMMED SULAIMAN

GHALIB KHAN

**The custodian trustees in office during the year were:-**

The custodian trustees or nominees holding title to the charity's property who served in the reporting period, and, if applicable, their dates of appointment or resignation during the year.

**Name**

**Appointed**

TAHIR JAVED CHAUDHARY

### **Objects and activities of the charity**

***The purposes of the charity as set out in its governing document.***

The objective of the charity is to advance the Islamic religion in the Liverpool area for the benefit of the public by way of:

- To maintain the mosque's premises for prayers and worship.
- To establish daily five prayers, Friday prayers, and other prayers throughout the year.
- To provide Islamic education and promote the Islamic faith
- To preserve the Muslim identity and encourage people to be active participants in society.
- To facilitate good community relations and to provide facilities for the teaching of Hadith and the Holy Quran.
- To promote good relations and mutual respect between the Muslim community and all other communities.

***The main activities undertaken in relation to those purposes during the year.***



## **The Liverpool Mosque and Islamic Institute**

### **Trustees' Annual Report for the year ended 5 April 2021**

Mosques was engaged in the following religious activities that provided public benefits and promote spiritual growth and community cohesion:

1. Regular congregational prayers, including the five daily prayers (Salah), Friday prayers (Jumu'ah), and special prayers during religious occasions, provide an opportunity for the community to come together, foster unity, and strengthen their connection with Allah.
2. Sermons and Religious Talks: trustees arranged sermons and religious talks delivered by knowledgeable scholars or community leaders. These sessions provide guidance, moral teachings, and practical insights from Islamic principles, helping individuals understand and apply their faith in their daily lives.
3. Quran Study Circles: It allowed individuals to deepen their understanding of the Quran, its teachings, and its relevance to contemporary issues. These circles were opened to people of all ages and backgrounds, fostering an environment of learning and spiritual growth.
4. Islamic Education Classes: Mosque offered educational classes on various aspects of Islam, including the fundamentals of faith (Aqeedah), jurisprudence (Fiqh), the life of the Prophet Muhammad (Sunnah), and Islamic history. These classes help individuals develop a comprehensive understanding of Islam and its principles.
5. Ramadan Programs: During the holy month of Ramadan, trustees organised programs such as Taraweeh prayers, iftars (the breaking of the fast), and lectures on Islamic topics. Trustees also arranged meals to individuals and families who are fasting, creating a sense of community and support during this blessed month.
6. Celebrating Islamic Festivals: Mosque organised celebrations and events to commemorate Islamic festivals such as Eid al-Fitr and Eid al-Adha. These gatherings bring the community together, promote joy and unity, and create an opportunity for Muslims to share the blessings of the occasion with the wider public.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

#### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

The activities undertaken by a mosque was vary based on their specific community, resources, and the needs of the individuals they serve. The goal is to provide religious services and opportunities for personal and communal growth while fostering a sense of spirituality, unity, and public benefit. The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

#### **The main achievements and performance of the charity during the year.**

We are pleased to report that throughout the year the charity maintained the running of the mosque and madrassah to achieve its objectives and trustees are satisfied with the overall performance of the charity.

#### ***The difference the charity's performance during the year has made to the beneficiaries of the charity.***

The performance of a mosque throughout the year has made a significant difference to its beneficiaries. The mosque's activities, including educational programs, and religious services, have positively impacted the lives of individuals and the broader community. Educational programs and workshops have empowered individuals with knowledge and skills, enabling personal growth and self-improvement. The mosque's religious services, such as congregational prayers, sermons, and Quran study circles, have fostered a sense of spiritual connection and provided guidance for individuals seeking a deeper understanding of their faith. Overall, the mosque's performance throughout the year has brought tangible benefits and a sense of community to its beneficiaries, creating a positive impact on their lives.



## The Liverpool Mosque and Islamic Institute

### Trustees' Annual Report for the year ended 5 April 2021

***The degree to which the achievements and performance during the year have benefited wider society.***

The board of trustees is pleased to confirm that they are satisfied with the availability and adequacy of the mosque's assets in each fund to fulfill its obligations. Through diligent financial management and responsible stewardship, the mosque has ensured that the funds dedicated to specific purposes are well-maintained and allocated appropriately. The board has closely monitored the financial health of the mosque, conducting regular assessments and reviews to ensure that the assets allocated to each fund are sufficient to meet the obligations associated with them. This careful oversight and prudent planning have provided the board with the assurance that the mosque's assets are in place to fulfill its commitments and serve the community effectively.

### Structure, governance and management of the charity

***The methods used to recruit and appoint new charity trustees.***

The existing trustees are responsible for the recruitment and appointment of new trustees. The process consists of the Imam announcing to the congregation that the current board of trustees are looking for a new trustee. All interested applicants are invited to send their CVs highlighting their strengths and how they can make a positive contribution to the charity. Any new trustees must go through one-year probation before they become permanent members.

### ***The charity's financial position at the end of the year ended 5 April 2021***

The financial position of the charity at 5 April 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	18,018	34,618
	<hr/>	<hr/>
Total Funds	298,726	280,708
	<hr/>	<hr/>

### ***Financial review of the position at the reporting date, 5 April 2021 .***

Funds available are sufficient to permit the charity to continue operating in the medium to long term. The day-to-day running of the Masjid is supported by voluntary donations. There are no uncertainties about the charity continuing as a going concern.

### ***Policies on reserves.***

## **The Liverpool Mosque and Islamic Institute**

### **Trustees' Annual Report for the year ended 5 April 2021**

Reserves are vital for ensuring the long-term financial stability and sustainability of the mosque, enabling it to fulfill its mission, support its operations, and provide ongoing services to the community.

#### **Reserve Categories:**

1. **Operating Reserve:** This reserve is designated to cover short-term cash flow fluctuations, unforeseen expenses, and emergencies that may arise during the mosque's day-to-day operations. It ensures that essential services and programs can be maintained without interruption.
2. **Maintenance and Repairs Reserve:** This reserve is specifically allocated for planned or unexpected maintenance and repair needs of the mosque's physical infrastructure. It ensures that necessary repairs and renovations can be carried out promptly, preserving the safety, functionality, and aesthetics of the mosque premises.
3. **Expansion and Development Reserve:** This reserve is earmarked for future expansion, development projects, or major capital expenditures. It aims to support the mosque's growth and strategic initiatives, including the construction or acquisition of additional facilities to accommodate the evolving needs of the community.

#### **Communication:**

The mosque's reserve policy is communicated to relevant stakeholders, including the board of trustees, mosque management, and the community, to foster transparency, understanding, and confidence in the mosque's financial management practices.

**Review:** This reserve policy is reviewed periodically, or as necessary, to ensure its alignment with the mosque's evolving financial needs and compliance with applicable regulations and best practices. Any revisions or updates to the policy shall be approved by the board of trustees.

### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

### **Details of The Independent Examiner**

Kamran Mukhtiar

Member of ACCA

4a

Smithdown Road

Liverpool

Merseyside

L7 4JG

### **Statement of Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .



## **The Liverpool Mosque and Islamic Institute**

### **Trustees' Annual Report for the year ended 5 April 2021**

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

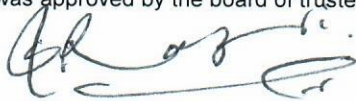
- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 15 May 2023.



**Dr SYED AHMED HUSSAIN RAZVI**  
Trustee



# **The Liverpool Mosque and Islamic Institute**

## **Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 5 April 2021**

I report to the Trustees on my examination of the financial statements of the charity on pages 9 to 16 for the year ended 5 April 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 17.

### **Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report**

As described on page 5-6, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Basis of Independent Examiner's Statement and scope of work undertaken**

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

## The Liverpool Mosque and Islamic Institute

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

### Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

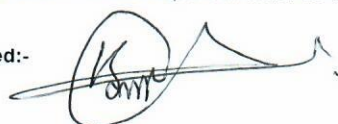
the financial statements do not accord with those records; or

the financial statements 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-



Kamran Mukhtiar - Independent Examiner

ACCA  
4a  
Smithdown Road  
Liverpool  
Merseyside  
L7 4JG

This report was signed on 16 May 2023



**The Liverpool Mosque and Islamic Institute - Statement of Financial Activities for the year ended 5 April 2021**

**Statement of Financial Activities for the year ended 5 April 2021**

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2020 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	23,827	-	23,827	69,061
Charitable activities	A2	2,180	-	2,180	4,747
Property Rental Income	A4	7,900	-	7,900	-
Other	A5	377	-	377	104
<b>Total income</b>	<b>A</b>	<b>34,284</b>	<b>-</b>	<b>34,284</b>	<b>73,912</b>
<b>Expenditure on:</b>					
Charitable activities	B2	16,266	-	16,266	39,294
<b>Total expenditure</b>	<b>B</b>	<b>16,266</b>	<b>-</b>	<b>16,266</b>	<b>39,294</b>
<b>Net income for the year</b>		<b>18,018</b>	<b>-</b>	<b>18,018</b>	<b>34,618</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>18,018</b>	<b>-</b>	<b>18,018</b>	<b>34,618</b>
<b>Net movement in funds</b>		<b>18,018</b>	<b>-</b>	<b>18,018</b>	<b>34,618</b>
<b>Total funds brought forward</b>		<b>280,708</b>	<b>-</b>	<b>280,708</b>	<b>246,090</b>
<b>Total funds carried forward</b>		<b>298,726</b>	<b>-</b>	<b>298,726</b>	<b>280,708</b>



**The Liverpool Mosque and Islamic Institute - Statement of Financial Activities for the year ended 5 April 2021**

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**The Liverpool Mosque and Islamic Institute - Statement of Financial Activities for the year ended 5 April 2021**

**Movements in revenue and capital funds for the year ended 5 April 2021**

**Revenue accumulated funds**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	280,708	-	280,708	246,090
Recognised gains and losses before transfers	18,018	-	18,018	34,618
	<b>298,726</b>	<b>-</b>	<b>298,726</b>	<b>280,708</b>
<b>Closing revenue funds</b>	<b>298,726</b>	<b>-</b>	<b>298,726</b>	<b>280,708</b>
Revenue accumulated funds	298,726	-	298,726	280,708

**The Liverpool Mosque and Islamic Institute - Statement of Financial Activities for the year ended 5 April 2021**

**The Liverpool Mosque and Islamic Institute**

**Income and Expenditure Account for the year ended 5 April 2021**

	2021 £	2020 £
<b>Income</b>		
Income from operations	26,007	73,808
Investment income		
Property rental income	7,900	-
Other operating income	377	104
<b>Gross income in the year before exceptional items</b>	<b>34,284</b>	<b>73,912</b>
<b>Gross income in the year including exceptional items</b>	<b>34,284</b>	<b>73,912</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	16,266	39,151
Depreciation and amortisation	-	143
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<b>16,266</b>	<b>39,294</b>
<b>Net income before tax in the financial year</b>	<b>18,018</b>	<b>34,618</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>18,018</b>	<b>34,618</b>
<b>Retained surplus for the financial year</b>	<b>18,018</b>	<b>34,618</b>
All activities derive from continuing operations		

# The Liverpool Mosque and Islamic Institute - Balance Sheet as at 5 April 2021

	2021 £	2020 £
<b>Fixed assets</b>		
Tangible assets	203,691	203,691
<b>Current assets</b>		
Debtors	-	-
Cash at bank and in hand	95,035	77,017
<b>Total current assets</b>	<u>95,035</u>	<u>77,017</u>
<b>Creditors: amounts falling due within one year</b>	<u>-</u>	<u>-</u>
<b>Net current assets</b>	95,035	77,017
<b>The total net assets of the charity</b>	<u><b>298,726</b></u>	<u><b>280,708</b></u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

## Restricted funds

## Unrestricted Funds

Unrestricted Revenue Funds	298,726	280,708
<b>Designated Funds</b>	<u>298,726</u>	<u>280,708</u>
<b>Total charity funds</b>	<u><b>298,726</b></u>	<u><b>280,708</b></u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7 & 8.



## The Liverpool Mosque and Islamic Institute - Balance Sheet as at 5 April 2021

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



**Dr SYED AHMED HUSSAIN RAZVI**

Trustee

Approved by the board of trustees on 15 May 2023

# The Liverpool Mosque and Islamic Institute

## Notes to the Accounts for the year ended 5 April 2021

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

##### **Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 05 April 2022, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

##### **Risks and future assumptions**

The mosque is a public benefit entity, Economic downturns or unexpected financial challenges may impact the donations received by the mosque. This can lead to difficulties in funding projects and delivering the intended services to the community. The mosque assumes that technological advancements will continue to improve its operations, fundraising capabilities, and communication with donors and beneficiaries. It anticipates leveraging digital platforms and tools to enhance efficiency and reach a wider audience.

##### ***Tangible fixed assets***

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % on Cost
Equipments	20 % on Cost

A regular annual review of the likelihood of asset impairment is undertaken.

# The Liverpool Mosque and Islamic Institute

## Notes to the Accounts for the year ended 5 April 2021

No depreciation is provided on freehold property and improvements because it is the practice to maintain the property in a continual state of sound repair. Accordingly, the life is so long and the residual value so high that the Trustees consider that depreciation calculated in accordance with accepted accounting standards would be immaterial.

### Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

There are no restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

### 2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

### 3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

### 4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

### 5 Net surplus before tax in the financial year

2021	2020
£	£

The net surplus before tax in the financial year is stated after charging:-

Pension costs	377	640
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### 6 Staff costs and emoluments

Salary costs	2021 £	2020 £
Gross Salaries excluding trustees and key management personnel	6,906	25,759
Employer's National Insurance for all staff	-	1,028
Employer's operating costs of defined contribution pension schemes	377	640
<b>Total salaries, wages and related costs</b>	<b>7,283</b>	<b>27,427</b>



# The Liverpool Mosque and Islamic Institute

## Notes to the Accounts for the year ended 5 April 2021

The average number of part time staff employed in the year was	2	1
The average number of full time staff employed in the year was	1	1
The estimated full time equivalent number of all staff employed in the year was	1	1

### *The estimated equivalent number of full time staff deployed in different activities in the year was:-*

Engaged on charitable activities	1	1
Engaged on publicity activities	1	-
Engaged on fundraising activities	1	-
Engaged on management and administration	1	-

<i>The estimated full time equivalent number of all staff employed as above</i>	<u>1</u>	<u>1</u>
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Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

### **7 Defined benefit pension scheme**

The charity operates a defined benefit pension scheme, and the contributions charged in the SOFA in the year are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

### **8 Remuneration and payments to Trustees and persons connected with them**

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

### **9 Tangible fixed assets**

<i>Current Year</i>	<b>Land and Buildings</b>	<b>Plant &amp; Machinery</b>	<b>Motor Vehicles</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
At 6 April 2020	203,691	13,489	-	217,180
<b>At 5 April 2021</b>	<u>203,691</u>	<u>13,489</u>	<u>-</u>	<u>217,180</u>
<b>Depreciation</b>				
At 6 April 2020	-	13,489	-	13,489

# The Liverpool Mosque and Islamic Institute

## Notes to the Accounts for the year ended 5 April 2021

Charge for the year

	-	-	-	-
At 5 April 2021	-	13,489	-	13,489

Net book value

At 5 April 2021	203,691	-	-	203,691
At 5 April 2020	203,691	-	-	203,691

All assets are used for direct charitable purposes.

### 10 Debtors

	2021	2020
	£	£
Trade debtors	-	-

### 11 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	-	-

### 12 Income and Expenditure account summary

	2021	2020
	£	£
At 6 April 2020	280,708	246,090
Surplus after tax for the year	18,018	34,618
At 5 April 2021	298,726	280,708

### 13 No related party transactions

### 14 Particulars of how particular funds are represented by assets and liabilities

At 5 April 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	203,691	-	-	203,691
Current Assets	95,035	-	-	95,035
	298,726	-	-	298,726
At 6 April 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	203,691	-	-	203,691
Current Assets	77,017	-	-	77,017
Current Liabilities	-	-	-	-

# The Liverpool Mosque and Islamic Institute

## Notes to the Accounts for the year ended 5 April 2021

280,708	-	-	280,708
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### 15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	See Note 16 £	See Note 0 £	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	280,708	18,018	-	298,726
<b>Total unrestricted and designated funds</b>	<b>280,708</b>	<b>18,018</b>	<b>-</b>	<b>298,726</b>
<b>Total charity funds</b>	<b>280,708</b>	<b>18,018</b>	<b>-</b>	<b>298,726</b>

### 16 Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021 £	2021 £	2021 £	2021 £
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	34,284	(16,266)	-	18,018
	<b>34,284</b>	<b>(16,266)</b>	<b>-</b>	<b>18,018</b>

### 17 The purposes for which the funds as

#### Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

# The Liverpool Mosque and Islamic Institute

Detailed analysis of income and expenditure for the year ended 5 April 2021 as required by the SORP 2015

## 18 Donations, Grants and Legacies

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	23,827	-	23,827	69,061
<b>Total donations and gifts from individuals</b>	<b>23,827</b>	<b>-</b>	<b>23,827</b>	<b>69,061</b>
<b>Total Donations, Grants and Legacies</b>				
<b>Total Donations, Grants and Legacies</b>	<b>23,827</b>	<b>-</b>	<b>23,827</b>	<b>69,061</b>

## 19 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total funds 2020 £
<b>Primary purpose and ancillary trading</b>				
Sale of goods and services in accordance with the charity's objects	2,180	-	2,180	4,747
<b>Total Primary purpose and ancillary trading</b>	<b>2,180</b>	<b>-</b>	<b>2,180</b>	<b>4,747</b>

## 20 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total income from charitable trading	2,180	-	2,180	4,747
<b>Total from charitable activities</b>	<b>2,180</b>	<b>-</b>	<b>2,180</b>	<b>4,747</b>

## 21 Other income and gains

<i>Current year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Pension refund	377	-	377	104
<b>Total other income</b>	<b>377</b>	<b>-</b>	<b>377</b>	<b>104</b>

## 22 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Gross wages and salaries - charitable activities	6,906	-	6,906	5,541



## The Liverpool Mosque and Islamic Institute

Detailed analysis of income and expenditure for the year ended 5 April 2021 as required by the SORP 2015

Employers' NI - Charitable activities	-	-	-	1,028
<b>Total direct spending</b>	<b>6,906</b>	<b>-</b>	<b>6,906</b>	<b>6,569</b>

### 23 Support costs for charitable activities

<b>Current Year</b>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
<b>Employee costs not included in direct costs</b>				
Defined contribution pension costs - recharged employees	377	-	377	640
Donations	300	-	300	2,045
<b>Premises Expenses</b>				
Rates and water charges	885	-	885	924
Light heat and power	3,579	-	3,579	2,647
Property insurance	924	-	924	888
<b>Administrative overheads</b>				
Expenses and maintenance	-	-	-	2,650
Council tax	-	-	-	1,093
<b>Professional fees paid to advisors other than the auditor or examiner</b>				
Accountancy fees other than examination or audit fees	1,774	-	1,774	432
Legal and professional spare (1)	-	-	-	1,045
<b>Financial costs</b>				
Depreciation & Amortisation in	-	-	-	143
<b>Support costs before reallocation</b>	<b>9,360</b>	<b>-</b>	<b>9,360</b>	<b>32,725</b>
<b>Total support costs - Current Year</b>	<b>9,360</b>	<b>-</b>	<b>9,360</b>	<b>32,725</b>

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

### 24 Total Charitable expenditure

<b>Current Year</b>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Total direct spending	6,906	-	6,906	6,569
Total support costs	9,360	-	9,360	32,725
<b>Total charitable expenditure</b>	<b>16,266</b>	<b>-</b>	<b>16,266</b>	<b>39,294</b>

<b>Prior Year</b>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2020	2020	2020
	£	£	£
Total direct spending	6,569	-	6,569
Total support costs	32,725	-	32,725
<b>Total charitable expenditure</b>	<b>39,294</b>	<b>-</b>	<b>39,294</b>

All the expenditure in the prior year was unrestricted.

