

Registered number
03725121

Charity number
1078159

AL-HASSAN EDUCATION CENTRE

Report and Accounts

31 March 2023

AL-HASSAN EDUCATION CENTRE
Report and accounts
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AL-HASSAN EDUCATION CENTRE
Company Information

Directors/ Trustees

Mohammed Mehboob
Muhammad Farooq
Mohammed Hanif
Irshad Ul Haq Choudhary
Muhammad Akram Najmi

Secretary

Mushtaq Mir

Auditors

Adam & Co Accountancy Ltd
1 Edmund Street
Bradford
West Yorkshire
BD5 0BH

Natwest Bank

Harrogate Road
Leeds

Registered office

24 Shepherds Lane,
Leeds,
West Yorkshire,
LS8 4LG

Registered number

03725121
Company limited by guarantee

The directors/trustees present their report and accounts for the year ended 31 March 2023.

Principal activities

The company's principal activity during the year continued to be a charitable organisation.

Directors/ Trustees

The following persons served as directors during the year:

Mohammed Mehboob
Muhammad Farooq
Mohammed Hanif
Irshad Ul Haq Choudhary
Muhammad Akram Najmi

1 Structure, Governance and Management

The charity Al-Hasan Education Centre is a Company Limited by Guarantee, incorporated 3 March 1999 and registered as a charity on 11 January 2006. Their main objective is to serve the local muslim community by providing a place of worship, education and leisure.

All members of the Management Committee give their time voluntarily and receive no benefits from the charity.

Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period after which they must be re-elected at the next Annual General Meeting.

The Management Committee meets on a monthly basis and is responsible for the strategic direction and policy of the charity.

The Management Committee during the year has reviewed the main risks facing the charity and will continue to do so regularly basis. Trustees are satisfied that systems and processes are in place to manage the risks that have been identified.

In particular, the Committee continues to ensure good financial forward planning and cash flow awareness and has established a reserves policy, setting aside reserves equivalent to approximately 6 months running costs for the charity. Policies and procedures are regularly updated to minimise operational risks and to ensure appropriate protection measures are in place for e.g. vulnerable adults and children.

2 Aims and Objectives

The charity's main objectives and activities are:

- * Provide a place for worship for the local muslim community
- * Provide a place for islamic education for the local community
- * Provide a place for leisure and health activities for the local community
- * Provide a place for cultural activities for the local community

3 The focus of our work 2022-2023

The masjid bank accounts are used for the daily expenditure for maintaining land and buildings.

Funeral services funds that are received are mostly utilised for funeral purposes.
Apna centre funds that are received are mostly utilised for delivery of leisure activities.
We have two full time Imams who lead the prayers and are teaching Arabic/ Islamic studies and history to the local community.
Due to covid-19 we were able to set up online services for education and prayers.

Masjid E Ouba Extension

The construction of the new mosque which has been ongoing and commenced during previous period has been mostly completed thanks to the generosity of the local community and members.

We use the buildings to facilitate more people and provide further education to the youth of today. The foundation stone for the new Mosque was laid in November 2014 and our contractor "On Time Construction" have made quick progress since. Within months they managed to erect the outer shell of both storeys. We have started using the new facilities for praying and other community activities since 2017/2018. It has the expected facilities for disadvantaged groups. Such as; the elderly, youth, and the disabled.

The Madrassa Education has been reviewed which has resulted in better education standards for both boys and girls. We teach Nazira, Quran, Hifz, Islamic and Arabic study. We have 250 regular students aged 5 - 18 yrs. We have a waiting list of students who are served and admitted on first come, first served basis.
Our Imam reads verses from the Holy Quran on every Sunday after Zuhr Prayer for an hour and then explains the text in detail. This programme is very successful with people from all ages particularly in the question and answer session after the talk. Prominent scholars have often visited our Mosque to give lectures which have attracted a number of youngsters to come to the Mosque.

We have a Nikkah (marriage) register with our imam. We performed a few Nikkah's during this financial year.

We are grateful to all those who have contributed generously.

Masjid library - key objectives

*To provide access to books on Islam and the Muslim world in English and Urdu for the local community.

*To promote literacy amongst young people through books on Islam.

*To allow access to the wider community and to promote a balanced true and accurate image of our faith, and on Muslims in the UK. Positive feedback has been received from those who have had the opportunity to use the library.

Funeral Service

Key objectives

To provide a service to families requesting funereal rites and rituals at the Masjid subject to availability. Mourners sit on an average of 3 days per funereal at the moment. This service is limited due to the lack of space. As soon as the new mosque is complete we will be able to provide separate facilities for men and women. Bathing facilities and cold room facilities will be provided for the dead bodies. 95% of bereavements are from Leeds. Staff and volunteers are from Leeds. We also operate a death committee system since 2001. We currently have 110 members on the committee list and membership starts off by paying a one off lump sum deposit and a £25 per/annum fee thereafter every year. Upon a death claim, we pay out the full funereal costs. The funereal service has 3 staff members who are on a voluntary basis in order to operate this service.

4 Future Goals

- a** To continue to review Madrassa Education system and Education Standards
- b** To oversee the running of the mosque and centre
- c** To continue to develop formal policies and procedures for the organisation

Long term objective

Continue to develop the two buildings adjacent to the Mosque so that funeral, education and facilities for women are completed.

Brief Summary of Achievements (Masjid -E - Ouba)

The management committee of Al Hassan Education Centre has made many positive achievements within this year with continuous public & community support. This includes the following:

Classes:

The Madrassah education has been reviewed and this has resulted in better educational standards and outcomes for both boys and girls, the number of which is around 300 students combined in the Masjid and Apna Centre.

Funeral Service:

Our funeral now covers 95% of the city of Leeds. To provide a service to families requesting funeral rites and rituals at the Masjid subject to availability. Mourners sit on an average of 3 days per funeral at the moment. This service is limited due to lack of space. As soon as the new mosque is complete we will be able to provide separate facilities for men and women. Bathing facilities and cold room facilities will be provided for the dead bodies. 95% of bereavements are from Leeds. Staff and volunteers are from Leeds.. We also operate a death committee system from 2001. We currently have 105 members on the committee list and membership starts off by paying a one off lump sum deposit and a £25 per/annum fee thereafter every year. Upon a death claim, we pay out the full funeral costs. The funeral service has 3 staff members who are on a voluntary basis in order to operate this. The accounts and finance related to Funeral Service are not used anywhere else other than for funeral service and if required as a matter of urgency then this money is placed back as soon as possible.

Apna Centre & Apna Gym

Apna Gym provides fitness to the local & wider community and has made an excellent attraction to men & women of all ages. This has made an excellent impact on youth who are now attracted to the gym and the local mosque. We thank the local community for supporting us and donating their time, effort and money to raise funds for the equipment provided. Apna Gym has currently 1 paid part time staff member for Ladies and 2 part time volunteer ladies who take their time out to support us. We have 4 volunteer staff members for men and the whole of Apna Centre is supervised by Akhlaq Mir.

Apna Centre is also equally busy as the gym and we have permanent weekly bookings for elderly women and men lunch club sessions, Kids Karate Classes, Educational study classes as well as one-off engagements, meetings & breakfast clubs. The accounts and finance related to Apna Centre are not used anywhere else other than for Apna Centre and if required as a matter of urgency then this money is placed back as soon as possible.

Directors/ Trustees' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each person who was a director/ trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the company's auditor is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 28 December 2023 and signed on its behalf.

M' Farooq

M Farooq
Director

AL-HASSAN EDUCATION CENTRE
Independent auditor's report
to the members of AL-HASSAN EDUCATION CENTRE

Opinion

We have audited the accounts of AL-HASSAN EDUCATION CENTRE for the year ended 31 March 2023 which comprise the Profit and Loss Account, the Balance Sheet and notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the accounts:

- give a true and fair view of the state of the company's affairs as at 31 March 2023 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

In accordance with the exemption provided by FRC's Ethical Standard - Provisions Available for Audits of Small Entities, we have prepared and submitted the company's returns to the tax authorities and assisted with the preparation of the accounts.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the directors have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Other information

The other information comprises the information included in the report and accounts, other than the accounts and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the directors' report has been prepared in accordance with applicable legal requirements.

AL-HASSAN EDUCATION CENTRE
Independent auditor's report
to the members of AL-HASSAN EDUCATION CENTRE

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the accounts in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud.]

Based on our understanding of the company and its industry, we identified the main risks of non-compliance with laws and regulations applicable such as Company Law.

We then considered those laws and regulations that have a direct impact on the preparation of the financial statements, which include Companies Act 2006, Charities Act 2011, Tax, Payroll Tax and VAT (sales tax). We also considered and evaluated the company's management incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of over riding of internal controls.

We determined that the principal risks for the company was relating to posting inappropriate journal entries to revenue, misuse of cash, expenditure and bias in accounting estimates.

The audit procedures performed by the audit team were as follows:

* Inspecting any correspondence with regulators and tax authorities. *

Using sample substantive tests, observation and counting sample cash collection and analytical review

* Evaluating management controls designed to prevent and detect irregularities.

* Discussing with management and considering of known or suspected instances of non-compliance with laws, regulations and fraud.

* Challenging management on their assumptions and judgements in regards to their critical accounting estimates.

* Observing and evaluating security procedures that the management have in place to protect the company's assets.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Shahbaz Munir

Shahbaz Munir
(Senior Statutory Auditor)
for and on behalf of
Adam & Co Accountancy Ltd
Chartered Certified Accountants & Auditors

1 Edmund Street
Bradford
West Yorkshire
BD5 0BH

28 December 2023

AL-HASSAN EDUCATION CENTRE
Income and expenditure Account
for the year ended 31 March 2023

Charity number 1078159

	2023 £	2022 £
Income	265,393	424,339
Less: Cost of income generation	(140,513)	(343,550)
Gross surplus	124,880	80,789
Administrative expenses	(81,678)	(72,274)
Operating Surplus	43,202	8,515
Surplus before taxation	43,202	8,515
Tax on profit	-	-
Surplus for the year	43,202	8,515
Total funds brought forward	2,133,393	2,124,878
Total funds carried forward	2,176,595	2,133,393

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales and is reconciled to the total funds as shown in the Balance Sheet Notes as required by the said Statement.

All activities derive from continuing operations

AL-HASSAN EDUCATION CENTRE

Charity number 1078159

Registered number: 03725121**Balance Sheet****as at 31 March 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	4	1,929,195	1,937,736
Current assets			
Cash at bank and in hand		<u>298,957</u>	<u>268,740</u>
Creditors: amounts falling due within one year	5	<u>(51,557)</u>	<u>(58,688)</u>
Net current assets		247,400	210,052
Total assets less current liabilities		<u>2,176,595</u>	<u>2,147,788</u>
Creditors: amounts falling due after more than one year	6	-	(14,395)
Net assets		<u>2,176,595</u>	<u>2,133,393</u>
Capital and reserves			
Surplus/ deficit account	11	<u>2,176,595</u>	<u>2,133,393</u>
Accumulated funds		<u>2,176,595</u>	<u>2,133,393</u>

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

M' Farooq

M Farooq

Director

Approved by the board on 28 December 2023

AL-HASSAN EDUCATION CENTRE
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Voluntary income

The value of services provided by volunteers has not been included in the accounts.

Grants and donations

Grants, including grants for the purchase of fixed assets, are recognised in full in the period to which they relate, and are split depending on the nature of the incoming resource.

Resources expended

Resources expended are recognised in the period in which they relate on an accruals basis and split depending on the nature of the expenditure incurred.

Winding up or dissolution of the charity

If the charity were to be dissolved or wound up the trustees would pass any net assets to similar organisations and deserving causes.

Going concern

The Charity has sufficient cash at bank as at the year end and has raised further funds since then, which provide adequate resources to finance committed delivery programmes, along with the day to day operations. The trustees monitor the expenditure level and adjust development expenditure to ensure that expenditure is only incurred when sufficient funds are available to cover payments as they fall due. On this basis, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, being a period of twelve months after the date on which this report and financial statements are signed. For this reason, it continues to adopt the going concern basis in the financial statements.

Purposes of Unrestricted/ Restricted Funds

Delivering mental health and other services to local community.

The activities are described in the Trustees Report.

Full analysis of income and expenditure is available on the last page.

AL-HASSAN EDUCATION CENTRE
Notes to the Accounts
for the year ended 31 March 2023

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings and land	These are not being depreciated because their market value is greater than cost/ NRV
Plant, equipment, furniture and machinery	10% reducing balance
Motor vehicles	20% reducing balance

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Audit information

The audit report is unqualified.

Senior statutory auditor:	Shahbaz Munir
Firm:	Adam & Co Accountancy Ltd
Date of audit report:	28 December 2023

AL-HASSAN EDUCATION CENTRE
Notes to the Accounts
for the year ended 31 March 2023

3 Employees	2023 Number	2022 Number
Average number of persons employed by the company	<u>3</u>	<u>3</u>

4 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Motor vehicles £	Total £
Cost				
At 1 April 2022	1,854,707	283,761	1,500	2,139,968
At 31 March 2023	<u>1,854,707</u>	<u>283,761</u>	<u>1,500</u>	<u>2,139,968</u>
Depreciation				
At 1 April 2022	-	200,814	1,418	202,232
Charge for the year	-	8,525	16	8,541
At 31 March 2023	<u>-</u>	<u>209,339</u>	<u>1,434</u>	<u>210,773</u>
Net book value				
At 31 March 2023	<u>1,854,707</u>	<u>74,422</u>	<u>66</u>	<u>1,929,195</u>
At 31 March 2022	<u>1,854,707</u>	<u>82,947</u>	<u>82</u>	<u>1,937,736</u>

The properties are not being depreciated because the market value is greater than the cost.

5 Creditors: amounts falling due within one year	2023 £	2022 £
Trade creditors	49,304	54,525
Taxation and social security costs	903	2,413
Other creditors (unpaid salaries and accruals)	<u>1,350</u>	<u>1,750</u>
	<u>51,557</u>	<u>58,688</u>

6 Creditors: amounts falling due after one year	2023 £	2022 £
Other creditors	<u>-</u>	<u>14,395</u>

7 Other information

AL-HASSAN EDUCATION CENTRE is a private company limited by guarantee and incorporated in England. Its registered office is:
24 Shepherds Lane,
Leeds,
West Yorkshire,
LS8 4LG

AL-HASSAN EDUCATION CENTRE
Notes to the Accounts
for the year ended 31 March 2023

9 Ultimate control and related parties

The directors/ trustees are the ultimate controlling party.
There were no related party transactions.

10 Analysis of assets and liabilities representing each of the charity's funds

	Balance at March 2022	Unrestricted funds £	Restricted funds £	Balance at March 2023
Tangible fixed assets	1,937,736	(8,541)	-	1,929,195
Current Assets	268,740	30,215	-	298,955
Current Liabilities (creditors)	(58,688)	7,131	-	(51,557)
Long Term Liabilities (creditors)	(14,395)	14,395	-	-
Transfer	-	2	-	2
	<u>2,133,393</u>	<u>43,202</u>	<u>-</u>	<u>2,176,595</u>

11 Movement in Funds
(Capital account)

	Balance at March 2022 £	Incoming Resources £	Balance at March 2023 £
Unrestricted funds	815,524	8,601	824,125
Restricted funds	1,317,869	34,601	1,352,470
Total funds reconciled to balance sheet	<u>2,133,393</u>	<u>43,202</u>	<u>2,176,595</u>
There were no designated funds during the period	-	-	-

AL-HASSAN EDUCATION CENTRE
Detailed profit and loss account
for the year ended 31 March 2023

Charity number 1078159

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	Total 2023	Total 2022
	£	£	£	£
Income				
Apna Centre	14,005	-	14,005	17,860
Masjid Quba	-	2,263	2,263	3,108
Education Centre	-	71,971	71,971	66,610
Funeral Services	172,837	-	172,837	328,501
Government grants/ misc income	4,315	-	4,315	7,060
Transfer	2	-	2	1,200
Grants and donations	191,159	74,234	265,393	424,339
Less: Cost of income generation				
Charitable direct costs (cemeteries)	140,513	-	140,513	343,550
Less: Administrative expenses				
Employee costs:				
Wages and salaries	-	38,613	38,613	35,849
Pensions	-	60	60	561
Staff training and welfare	-	1,080	1,080	-
Motor expenses	172	-	172	377
	172	39,633	39,805	36,787
Premises costs:				
Rates and water	4,265	-	4,265	4,855
Service charges	6,394	-	6,394	4,218
Light and heat	7,799	-	7,799	8,507
	18,458	-	18,458	17,580
General administrative expenses:				
Telephone and fax	1,476	-	1,476	946
Stationery and printing	-	-	-	-
Subscriptions	160	-	160	159
Bank charges	-	-	-	-
Insurance	3,859	-	3,859	3,635
Repairs and maintenance	8,029	-	8,029	2,020
Depreciation	8,541	-	8,541	9,557
	22,065	-	22,065	16,317
Legal and professional costs:				
Audit and accountancy fees	1,350	-	1,350	1,590
	1,350	-	1,350	1,590
Total administration costs	42,045	39,633	81,678	72,274
Surplus for the year	8,601	34,601	43,202	8,515

There were no designated funds during the period.