

CENTRAL MOSQUE NORTHAMPTON

England & Wales - Charity number 1085667

Details

Other names MARKAZI MASJID NORTHAMPTON UK

Status Registered

Legal form Charitable company

Company number [04114535](#)

Registered 2001-03-20

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

Contact

Address 112-116. Abington Avenue
Northampton
NN1 4PD

Phone 07999222234

Email centralmosquen@gmail.com

Website www.ncmosque.co.uk

Activities

Objects: TO ADVANCE THE ISLAMIC FAITH AND TO ADVANCE THE EDUCATION OF THE PUBLIC IN ARABIC AND ISLAMIC STUDIES, PARTICULARLY, BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING, BY THE PROVISION OF CLASSES AND WORKSHOPS IN ISLAMIC HISTORY, LAW AND ART.

Activities: (a) the advancement of education including instruction in the Islamic faith;(b) to provide facilities for recreation or other leisure-time occupation in the interests of social welfare with the object of improving the conditions of life for the inhabitants of the area of Northampton;(c) to advance and cater for the religious needs and educational activities;

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Northamptonshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£92,976	£74,266	-	-
2024-04-30	£114,529	£69,977	-	-
2023-04-30	£93,902	£83,430	-	-
2022-04-30	£24,699	£75,595	-	-
2021-04-30	£76,351	£65,666	-	-

Trustees

Name	Role	Appointed
ADAM NASRULLAH NASSER	Chair	
Abdul Hamid Chauguley		2022-09-30
Ghulam Hussain Khan		2022-09-30
Muhammad Samsu Uddin		2022-09-30
PERVEZ BASHIR		

CENTRAL MOSQUE NORTHAMPTON

England & Wales - Charity number 1085667

Accounts

Charity registration number 1085667 (England and Wales)

Company registration number 04114535

CENTRAL MOSQUE NORTHAMPTON
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

CENTRAL MOSQUE NORTHAMPTON

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A Z Osmani Mr P Bashir Mr A N Nasser Mr A H Chauguley Mr G H Khan Mr M S Uddin
Secretary	Mr A Z Osmani
Charity number (England and Wales)	1085667
Company number	04114535
Registered office	112-116 Abington Avenue Northampton Northamptonshire England NN1 4PD
Independent examiner	Cottons Specialist Services Limited Chestnut Field House Chestnut Field Rugby Warwickshire United Kingdom CV21 2PD
Bankers	Lloyds TSB Bank Plc 2 George Row Northampton NN1 1DJ
Solicitors	P R Robinson Imperial Buildings Halford Street Leicester LE1 1JB

CENTRAL MOSQUE NORTHAMPTON

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CENTRAL MOSQUE NORTHAMPTON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2024

The trustees present their annual report and financial statements for the year ended 30 April 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The company is established to advance the Islamic faith and to advance the education of the public in Arabic and Islamic studies, particularly, without prejudice to the generality of the foregoing, by the provision of classes and workshops in Islamic history, law and art.

The charity's activities are governed by its constitution. The charity's objects laid down in the constitution include:

- (a) the advancement and preservation of the Islamic faith;
- (b) the advancement of education including instruction in the Islamic faith;
- (c) to provide facilities for recreation or other leisure-time occupation in the interests of social welfare with the object of improving conditions of life for the inhabitants of the area of Northampton;
- (d) to advance and cater for the religious needs and educational activities;
- (e) to undertake the day-to-day management of the Association in accordance with the Constitution; and
- (f) to foster goodwill and harmonious relations between other faiths.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

In 2023 the charity started the renovation work to update the poorly state of the ablution and toilet area for male users of the mosque downstairs.

The charity hired a local builder with experience in this field who has worked on another mosque in Northampton, Stanley Construction following a competitive tendering process. The works to the ablution and toilet area cost the charity £64,416. The car park was also repaved during the year, costing the charity £33,489.

All the normal activities were still on going during this time as the charity had no problems or difficulties with facilitating them.

The mosque together with Northamptonshire Council of Mosques has provided volunteer staff providing clothes and hot food to the homeless or living on the street.

The mosque also worked with Al-Ain International in providing a clothes bank facility, which was used to help with providing eye surgery and cataract removal in developing countries.

Financial review

The charity had income in the year of £114,529 and spent £69,977 on charitable activities leaving a surplus of £44,522.

This has resulted in a closing fund balance at 30th April 2024 of £921,376.

CENTRAL MOSQUE NORTHAMPTON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 24 November 2000 and registered as a charity on 20 March 2001. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £100.

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr A Z Osmani
Mr P Bashir
Mr A N Nasser
Mr A H Chauguley
Mr G H Khan
Mr M S Uddin

The trustees' report was approved by the Board of Trustees.



.....
Mr A N Nasser
Trustee

Date: 31st January 2025

CENTRAL MOSQUE NORTHAMPTON

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CENTRAL MOSQUE NORTHAMPTON

I report to the trustees on my examination of the financial statements of Central Mosque Northampton (the charity) for the year ended 30 April 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement - matter of concern identified

I have completed my examination. I have identified a matter of concern that gave me reasonable cause to believe that accounting records were not kept in respect of the charitable company as required by section 130 of the Charities Act 2011 and section 396 of the Companies Act 2006.

The financial statements include capital expenditure of £97,055 paid to two suppliers for refurbishment works to the interior and exterior of the mosque. I have been able to trace payments of these amounts to the charity's bank statements but the trustees have been unable to provide supporting invoices or quotes. One of the suppliers was able to provide a confirmation of payment and work undertaken when requested as part of my Independent Examination. The trustees have not been able to obtain any such confirmation from the other supplier in respect of payments totalling £63,566.

I confirm that apart from the matter of concern set out above, no 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 charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are 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.

James Melvin BA BFP FCA

Cottons Specialist Services Ltd
Chestnut Field House
Chestnut Field
Rugby
Warwickshire
CV21 2PD
United Kingdom

Dated:

CENTRAL MOSQUE NORTHAMPTON

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	114,529	93,902
Total income		114,529	93,902
Expenditure on:			
Charitable activities	4	69,977	83,430
Total expenditure		69,977	83,430
Net income		44,552	10,472
Other recognised gains and losses:			
Revaluation of tangible fixed assets		8,828	-
Net movement in funds	5	53,380	10,472
Reconciliation of funds:			
Fund balances at 1 May 2023		867,996	857,524
Fund balances at 30 April 2024		921,376	867,996

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CENTRAL MOSQUE NORTHAMPTON

BALANCE SHEET

AS AT 30 APRIL 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	10		853,579		748,074
Current assets					
Debtors	11	94		163	
Cash at bank and in hand		80,940		133,935	
		81,034		134,098	
Creditors: amounts falling due within one year	13	(7,237)		(8,176)	
Net current assets			73,797		125,922
Total assets less current liabilities			927,376		873,996
Provision for other liabilities	14		(6,000)		(6,000)
Net assets			921,376		867,996
The funds of the charity					
Unrestricted funds	15		921,376		867,996
			921,376		867,996

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 31st January 2025



.....
Mr A Z Osmani
Trustee



.....
Mr A N Nasser
Trustee

Company registration number 04114535 (England and Wales)

CENTRAL MOSQUE NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2024

1 Accounting policies

Charity information

Central Mosque Northampton is a private company limited by guarantee incorporated in England and Wales. The registered office is 112-116 Abington Avenue, Northampton, Northamptonshire, NN1 4PD, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.3 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

CENTRAL MOSQUE NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Plant and equipment	20% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

CENTRAL MOSQUE NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

1 Accounting policies

(Continued)

1.8 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	114,529	93,902

CENTRAL MOSQUE NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

4 Expenditure on charitable activities

	Advice & information 2024 £	Establishment 2024 £	Governance costs 2024 £	Total 2024 £	Advice & information 2023 £	Establishment 2023 £	Governance costs 2023 £	Total 2023 £
Direct costs								
Staff costs	40,817	-	-	40,817	47,292	-	-	47,292
Books & resources	2,082	-	-	2,082	3,900	-	-	3,900
Rates and water	-	1,798	-	1,798	-	1,370	-	1,370
Insurance	-	1,118	-	1,118	-	951	-	951
Light and heat	-	11,776	-	11,776	-	10,004	-	10,004
Broadband	-	369	-	369	-	354	-	354
Repairs and renewals	-	157	-	157	-	4,770	-	4,770
Cleaning	-	1,164	-	1,164	-	-	-	-
Depreciation	-	-	895	895	-	-	1,118	1,118
Sundries	-	-	57	57	-	-	-	-
Accountancy fees	-	-	2,988	2,988	-	-	3,900	3,900
Legal fees	-	-	1,320	1,320	-	-	515	515
Professional fees	-	5,436	-	5,436	-	9,256	-	9,256
	<u>42,899</u>	<u>21,818</u>	<u>5,260</u>	<u>69,977</u>	<u>51,192</u>	<u>26,705</u>	<u>5,533</u>	<u>83,430</u>
Analysis by fund								
Unrestricted funds	<u>42,899</u>	<u>21,818</u>	<u>5,260</u>	<u>69,977</u>	<u>51,192</u>	<u>26,705</u>	<u>5,533</u>	<u>83,430</u>

CENTRAL MOSQUE NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

5 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's independent examiner:		
- for the independent examination of the charity's financial statements	2,340	1,800
- for other financial services	648	2,100
Depreciation of owned tangible fixed assets	895	1,118
	<u> </u>	<u> </u>

6 Independent Examiners Remuneration

For independent examination services

Independent examination of the financial statements of the charity	2,340	1,800
	<u> </u>	<u> </u>

For other services

All other services	648	2,100
	<u> </u>	<u> </u>

7 Trustees

There were trustees salaries in the year of £10,339 (2023 £10,218).

The only trustee that was in receipt of remuneration was Mr A Z Osmani who received a salary of £10,339. The payments were for Mr A Z Osmani's employment as Imam and in providing religious teaching classes. No remuneration was paid in respect of Mr A Z Osmani's roles as trustee or secretary. The remuneration was paid under the authority of the Charity's governing document and was authorised by his fellow trustees. Mr A Z Osmani has not participated in trustee decisions in respect of his remuneration, which the trustees believe is commensurate with that paid for similar services at other local mosques.

No employer pension contributions were paid in respect of trustees and no other benefits in kind were provided.

There were trustees' expenses of £1,781 paid for the year ended 30 April 2024 and none for the year ended 30 April 2023.

8 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Chief Executive	2	2
Counselling, advice and information	5	5
	<u> </u>	<u> </u>
Total	7	7
	<u> </u>	<u> </u>

CENTRAL MOSQUE NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

8 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	30,478	37,074

No employees received emoluments in excess of £60,000.

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Total £
Cost or valuation			
At 1 May 2023	762,850	20,739	783,589
Additions	97,572	-	97,572
Revaluation	8,828	-	8,828
At 30 April 2024	869,250	20,739	889,989
Depreciation and impairment			
At 1 May 2023	19,250	16,265	35,515
Depreciation charged in the year	-	895	895
At 30 April 2024	19,250	17,160	36,410
Carrying amount			
At 30 April 2024	850,000	3,579	853,579
At 30 April 2023	743,600	4,474	748,074

The carrying value of land included in land and buildings comprises:

	2024 £	2023 £
Freehold	850,000	743,600

Included in cost or valuation of land and buildings is freehold land of £841,505 (2023 - £743,600) which is not depreciated.

Land and buildings with a carrying amount of £841,505 were revalued to £850,000 at the year end by the trustees on the basis of market value.

CENTRAL MOSQUE NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

10 Tangible fixed assets

(Continued)

At 30 April 2024, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £633,739 (2023 - £551,380).

11 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	-	77
Prepayments and accrued income	94	86
	<u>94</u>	<u>163</u>

12 Loans and overdrafts

	2024	2023
	£	£
Other creditors	2,550	2,550
Other loans	-	1,000
	<u>2,550</u>	<u>3,550</u>

Payable within one year	<u>2,550</u>	<u>3,550</u>
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13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Borrowings	2,550	3,550
Trade creditors	54	-
Other creditors	492	-
Accruals and deferred income	4,141	4,626
	<u>7,237</u>	<u>8,176</u>

14 Provisions for liabilities

	2024	2023
	£	£
Provisions	<u>6,000</u>	<u>6,000</u>

CENTRAL MOSQUE NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

		(Continued)	
14	Provisions for liabilities	2024	2023
	Movements on provisions:		Provisions £
	At 1 May 2023 and 30 April 2024		6,000

The provision of £6,000 relates to an employment dispute that is expected to be ongoing until July 2025.

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 May 2023	Incoming resources	Resources expended	Gains and losses	At 30 April 2024
	£	£	£	£	£
General funds	867,996	114,529	(69,977)	-	912,548
Revaluation reserve	-	-	-	8,828	8,828
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 May 2022	Incoming resources	Resources expended	Gains and losses	At 30 April 2023
	£	£	£	£	£
General funds	857,524	93,902	(83,430)	-	867,996
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

CENTRAL MOSQUE NORTHAMPTON

England & Wales - Charity number 1085667

Accounts

Charity registration number 1085667

Company registration number 04114535 (England and Wales)

CENTRAL MOSQUE NORTHAMPTON
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

CENTRAL MOSQUE NORTHAMPTON

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A Z Osmani Mr P Bashir Mr A N Nasser Mr A H Chauguley Mr G H Khan Mr M S Uddin	(Appointed 30 September 2022) (Appointed 30 September 2022) (Appointed 30 September 2022)
Secretary	Mr A Z Osmani	
Charity number	1085667	
Company number	04114535	
Registered office	112-116 Abington Avenue Northampton Northamptonshire England NN1 4PD	
Independent examiner	Cottons Specialist Services Limited Chestnut Field House Chestnut Field Rugby Warwickshire United Kingdom CV21 2PD	
Bankers	Lloyds TSB Bank Plc 2 George Row Northampton NN1 1DJ	
Solicitors	P R Robinson Imperial Buildings Halford Street Leicester LE1 1JB	

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CENTRAL MOSQUE NORTHAMPTON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2023

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The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The company is established to advance the Islamic faith and to advance the education of the public in Arabic and Islamic studies, particularly, without prejudice to the generality of the foregoing, by the provision of classes and workshops in Islamic history, law and art.

The charity's activities are governed by its constitution. The charity's objects laid down in the constitution include:

- (a) the advancement and preservation of the Islamic faith;
- (b) the advancement of education including instruction in the Islamic faith;
- (c) to provide facilities for recreation or other leisure-time occupation in the interests of social welfare with the object of improving conditions of life for the inhabitants of the area of Northampton;
- (d) to advance and cater for the religious needs and educational activities;
- (e) to undertake the day-to-day management of the Association in accordance with the Constitution; and
- (f) to foster goodwill and harmonious relations between other faiths.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Financial review

The Charity had income in the year of £93,902 and spent £83,430 on charitable activities leaving a surplus of £10,472.

This has resulted in a closing fund balance at 30th April 2023 of £867,996.

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 24 November 2000 and registered as a charity on 20 March 2001. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £100.

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr A Z Osmani

Mr P Bashir

Mr A N Nasser

Mr A H Chauguley

(Appointed 30 September 2022)

Mr G H Khan

(Appointed 30 September 2022)

Mr M S Uddin

(Appointed 30 September 2022)

CENTRAL MOSQUE NORTHAMPTON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 APRIL 2023*

The trustees' report was approved by the Board of Trustees.



.....
Mr A N Nasser
Trustee

Date: 31 May 2024

CENTRAL MOSQUE NORTHAMPTON

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CENTRAL MOSQUE NORTHAMPTON

I report to the trustees on my examination of the financial statements of Central Mosque Northampton (the charity) for the year ended 30 April 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 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 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

James Melvin BA BFP FCA

Cottons Specialist Services Ltd
Chestnut Field House
Chestnut Field
Rugby
Warwickshire
CV21 2PD
United Kingdom

Dated:

CENTRAL MOSQUE NORTHAMPTON

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	3	93,902	97,294
Charitable activities	4	83,430	72,595
Net income and movement in funds		10,472	24,699
Reconciliation of funds:			
Fund balances at 1 May 2022		857,524	832,825
Fund balances at 30 April 2023		867,996	857,524

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CENTRAL MOSQUE NORTHAMPTON

BALANCE SHEET

AS AT 30 APRIL 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	9		748,074		749,192
Current assets					
Debtors	10	163		9,096	
Cash at bank and in hand		133,935		112,213	
		134,098		121,309	
Creditors: amounts falling due within one year	12	8,176		6,977	
Net current assets			125,922		114,332
Total assets less current liabilities			873,996		863,524
Provisions for liabilities	13		(6,000)		(6,000)
Net assets			867,996		857,524
The funds of the charity					
Unrestricted funds			867,996		857,524
			867,996		857,524

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 31 May 2024



.....
Mr A Z Osmani
Trustee



.....
Mr A N Nasser
Trustee

Company registration number 04114535 (England and Wales)

CENTRAL MOSQUE NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2023

1 Accounting policies

Charity information

Central Mosque Northampton is a private company limited by guarantee incorporated in England and Wales. The registered office is 112-116 Abington Avenue, Northampton, Northamptonshire, NN1 4PD, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.3 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

CENTRAL MOSQUE NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Plant and equipment	20% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Properties whose fair value can be measured reliably are held under the revaluation model and are carried at a revalued amount, being their fair value at the date of valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The fair value of the land and buildings is usually considered to be their market value.

Revaluation gains and losses are recognised in other recognised gains and losses and accumulated in equity, except to the extent that a revaluation gain reverses a revaluation loss previously recognised in net income/ (expenditure) or a revaluation loss exceeds the accumulated revaluation gains recognised in equity; such gains and loss are recognised in net income/(expenditure) for the year.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CENTRAL MOSQUE NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CENTRAL MOSQUE NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	93,902	97,294

CENTRAL MOSQUE NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

4 Expenditure on charitable activities	Advice & information		Establishment		Governance costs		Total		Advice & information		Establishment		Governance costs		Total	
	2023	£	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£	2022	£
Direct costs																
Staff costs	47,292	-	-	-	-	-	47,292	-	43,037	-	-	-	-	-	-	43,037
Books & resources	3,900	-	-	-	-	-	3,900	(283)	-	-	-	-	-	-	-	(283)
Rates and water	-	1,370	-	-	-	-	1,370	-	-	526	-	-	-	-	-	526
Insurance	-	951	-	-	-	-	951	-	-	934	-	-	-	-	-	934
Light and heat	-	10,004	-	-	-	-	10,004	-	-	5,190	-	-	-	-	-	5,190
Broadband	-	354	-	-	-	-	354	-	-	609	-	-	-	-	-	609
Repairs and renewals	-	4,770	-	-	-	-	4,770	-	-	4,951	-	-	-	-	-	4,951
Depreciation	-	-	-	1,118	-	-	1,118	-	-	-	-	-	1,398	-	-	1,398
Sundries	-	-	-	-	-	-	-	-	-	-	-	-	104	-	-	104
Accountancy fees	-	-	-	-	-	-	-	-	-	-	-	-	-	2,394	-	2,394
Legal fees	-	-	-	515	-	-	515	-	-	-	-	-	-	7,495	-	7,495
Professional fees	-	9,256	-	-	-	-	9,256	-	-	6,240	-	-	-	-	-	6,240
	<u>51,192</u>	<u>26,705</u>	<u>26,705</u>	<u>5,533</u>	<u>83,430</u>	<u>42,754</u>	<u>18,450</u>	<u>11,391</u>	<u>72,595</u>	<u>11,391</u>	<u>72,595</u>	<u>11,391</u>	<u>72,595</u>	<u>11,391</u>	<u>72,595</u>	<u>72,595</u>
Analysis by fund																
Unrestricted funds	51,192	26,705	26,705	5,533	83,430	42,754	18,450	11,391	72,595	11,391	72,595	11,391	72,595	11,391	72,595	72,595

CENTRAL MOSQUE NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

5 Independent Examiners Remuneration

For independent examination services

Independent examination of the financial statements of the charity	1,800	1,800
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For other services

All other services	2,100	594
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6 Trustees

There were trustees salaries in the year of £10,218 (2022 £13,943).

The only trustee that was in receipt of remuneration was Mr A Z Osmani who received a salary of £10,218. The payments were for Mr A Z Osmani's employment as Imam and in providing religious teaching classes. No remuneration was paid in respect of Mr A Z Osmani's roles as trustee or secretary. The remuneration was paid under the authority of the Charity's governing document and was authorised by his fellow trustees. Mr A Z Osmani has not participated in trustee decisions in respect of his remuneration, which the trustees believe is commensurate with that paid for similar services at other local mosques.

No employer pension contributions were paid in respect of trustees and no other benefits in kind were provided.

There were no trustees' expenses paid for the year ended 30 April 2023 nor for the year ended 30 April 2022.

7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Chief Executive	2	2
Counselling, advice and information	5	6
Total	7	8

Employment costs

	2023 £	2022 £
Wages and salaries	37,074	29,086
Social security costs	-	8
	31,603	29,094

No employees received emoluments in excess of £60,000.

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

CENTRAL MOSQUE NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

9 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Total £
Cost or valuation			
At 1 May 2022	762,850	20,739	783,589
At 30 April 2023	762,850	20,739	783,589
Depreciation and impairment			
At 1 May 2022	19,250	15,147	34,397
Depreciation charged in the year	-	1,118	1,118
At 30 April 2023	19,250	16,265	35,515
Carrying amount			
At 30 April 2023	743,600	4,474	748,074
At 30 April 2022	743,600	5,592	749,192

The carrying value of land included in land and buildings comprises:

	2023 £	2022 £
Freehold	743,600	743,600

Included in cost or valuation of land and buildings is freehold land of £743,600 (2022 - £725,234) which is not depreciated.

Land and buildings with a carrying amount of £743,600 were revalued at [the year end by the trustees on the basis of market value.

At 30 April 2023, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £551,380 (2022 - £551,380).

10 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	77	9,096
Prepayments and accrued income	86	-
	163	9,096

CENTRAL MOSQUE NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

11	Loans and overdrafts		
		2023	2022
		£	£
	Other creditors	2,550	2,550
	Other loans	1,000	1,000
		<u>3,550</u>	<u>3,550</u>
	Payable within one year	<u>3,550</u>	<u>3,550</u>
12	Creditors: amounts falling due within one year		
		2023	2022
		£	£
	Borrowings	3,550	3,550
	Other taxation and social security	-	8
	Trade creditors	-	1,967
	Accruals and deferred income	4,626	1,452
		<u>8,176</u>	<u>6,977</u>
13	Provisions for liabilities		
		2023	2022
		£	£
	Provisions	6,000	6,000
		<u>6,000</u>	<u>6,000</u>
	Movements on provisions:		Provisions
			£
	At 1 May 2022 and 30 April 2023		<u>6,000</u>

The provision of £6,000 relates to an employment dispute that is expected to be ongoing until July 2025.

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 May 2022	Incoming resources	Resources expended	At 30 April 2023
	£	£	£	£
General funds	857,524	93,902	(83,430)	867,996
	<u>857,524</u>	<u>93,902</u>	<u>(83,430)</u>	<u>867,996</u>

CENTRAL MOSQUE NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

14 Unrestricted funds

(Continued)

Previous year:	At 1 May 2021	Incoming resources	Resources expended	At 30 April 2022
	£	£	£	£
General funds	832,825	97,294	(72,595)	857,524
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

CENTRAL MOSQUE NORTHAMPTON

England & Wales - Charity number 1085667

Accounts

REGISTERED COMPANY NUMBER: 04114535 (England and Wales)
REGISTERED CHARITY NUMBER: 1085667

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 April 2021
for
Central Mosque Northampton**

Astute Services Ltd
44-46 Regent Street
Rugby
Warwickshire
CV21 2PS

Central Mosque Northampton
Contents of the Financial Statements
for the Year Ended 30 April 2021

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Balance Sheet	4 to 5
Notes to the Financial Statements	6 to 12
Detailed Statement of Financial Activities	13 to 14

Central Mosque Northampton

Report of the Trustees for the Year Ended 30 April 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Company is established to advance the Islamic faith and to advance the education of the public in arabic and islamic studies, particularly, but without prejudice to the generality of the foregoing, by the provision of classes and workshops in islamic history, law and art.

The charity's activities are governed by its Constitution. The charity's objects laid down in the Constitution include:

- (a) the advancement and preservation of the Islamic faith;
- (b) the advancement of education including instruction in the Islamic faith;
- (c) to provide facilities for recreation or other leisure-time occupation in the interests of social welfare with the object of improving the conditions of life for the inhabitants of the area of Northampton;
- (d) to advance and cater for the religious needs and educational activities;
- (e) to undertake the day-to-day management of the Association in accordance with the Constitution; and
- (f) to foster goodwill and harmonious relations between other faiths.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 24 November 2000 and registered as a charity on 20 March 2001. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £ 100.

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04114535 (England and Wales)

Registered Charity number

1085667

Registered office

112-116 Abington Avenue
Northampton
Northamptonshire
NN1 4PD

Trustees

Mr P Bashir Taxi driver
Mr A N Nasser Retired
Mr A Z Osmani Imam
Mr H S Patel Teacher

Central Mosque Northampton

**Report of the Trustees
for the Year Ended 30 April 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary

Mr A Z Osmani

Bankers

Lloyds TSB Bank Plc
2 George Row
Northampton
Northamptonshire
NN1 1DJ

Solicitors

P R Robinson
Imperial Buildings
Halford Street
Leicester
LE1 1JB

Approved by order of the board of trustees on Monday 31st January 2022 and signed on its behalf by:



Mr A N Nasser - Trustee

Central Mosque Northampton

Statement of Financial Activities
for the Year Ended 30 April 2021

		30/4/21 Unrestricted fund £	30/4/20 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		40,808	64,447
Other trading activities	2	35,543	20
Investment income	3	-	1
Total		<u>76,351</u>	<u>64,468</u>
EXPENDITURE ON			
Charitable activities			
Expenditure on charitable activities		65,666	62,859
NET INCOME		<u>10,685</u>	<u>1,609</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		822,140	820,531
TOTAL FUNDS CARRIED FORWARD		<u><u>832,825</u></u>	<u><u>822,140</u></u>

The notes form part of these financial statements

Central Mosque Northampton

**Balance Sheet
30 April 2021**

	Notes	30/4/21 Unrestricted fund £	30/4/20 Total funds £
FIXED ASSETS			
Tangible assets	9	743,852	725,549
CURRENT ASSETS			
Debtors	10	-	22
Cash at bank		95,113	104,004
		<u>95,113</u>	<u>104,026</u>
CREDITORS			
Amounts falling due within one year	11	(6,140)	(7,435)
NET CURRENT ASSETS			
		<u>88,973</u>	<u>96,591</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		832,825	822,140
NET ASSETS			
		<u>832,825</u>	<u>822,140</u>
FUNDS			
Unrestricted funds	12	832,825	822,140
TOTAL FUNDS			
		<u>832,825</u>	<u>822,140</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Central Mosque Northampton

Balance Sheet - continued
30 April 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31st January 2022 and were signed on its behalf by:



Mr A N Nasser - Trustee



Mr A Z Osmani - Trustee

The notes form part of these financial statements

Central Mosque Northampton

Notes to the Financial Statements for the Year Ended 30 April 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

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.

Freehold property	- not provided
Plant and machinery	- 20% on reducing balance

Taxation

The charity is exempt from corporation 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.

Central Mosque Northampton

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

2. OTHER TRADING ACTIVITIES

	30/4/21	30/4/20
Sundry receipts	£	£
Government grant	-	20
	<u>35,543</u>	<u>-</u>
	<u>35,543</u>	<u>20</u>

3. INVESTMENT INCOME

	30/4/21	30/4/20
Deposit account interest	£	£
	-	1
	<u>-</u>	<u>1</u>

4. SUPPORT COSTS

	Advice & Information £	Establishment £	Governance costs £	Totals £
Expenditure on charitable activities	<u>51,159</u>	<u>7,873</u>	<u>6,634</u>	<u>65,666</u>

Support costs, included in the above, are as follows:

Advice & information

	30/4/21	30/4/20
	Expenditure on charitable activities	Total activities
Trustees' salaries	£	£
Wages	13,860	13,528
	<u>37,299</u>	<u>36,131</u>
	<u>51,159</u>	<u>49,659</u>

Establishment

	30/4/21	30/4/20
	Expenditure on charitable activities	Total activities
Rates and water	£	£
Insurance	1,574	1,630
Light and heat	998	1,400
Repairs and maintenance	2,832	6,128
	<u>2,469</u>	<u>382</u>
	<u>7,873</u>	<u>9,540</u>

Central Mosque Northampton

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

4. **SUPPORT COSTS - continued**
Governance costs

	30/4/21	30/4/20
	Expenditure on charitable activities	Total activities
	£	£
Books and resources	3,345	-
Sundries	676	533
Accountancy fees	2,244	3,048
Legal fees	306	-
Depreciation of tangible fixed assets	63	79
	<u>6,634</u>	<u>3,660</u>

5. **NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	30/4/21	30/4/20
	£	£
Depreciation - owned assets	63	79
	<u>63</u>	<u>79</u>

6. **TRUSTEES' REMUNERATION AND BENEFITS**

	30/4/21	30/4/20
	£	£
Trustees' salaries	13,860	13,528
	<u>13,860</u>	<u>13,528</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2021 nor for the year ended 30 April 2020.

7. **STAFF COSTS**

The average monthly number of employees during the year was as follows:

	30/4/21	30/4/20
Chief Executive	2	2
Counselling, advice and information	8	8
	<u>10</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

Central Mosque Northampton

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	64,447
Other trading activities	20
Investment income	1
Total	<u>64,468</u>
EXPENDITURE ON	
Charitable activities	
Expenditure on charitable activities	62,859
NET INCOME	<u>1,609</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	820,531
TOTAL FUNDS CARRIED FORWARD	<u><u>822,140</u></u>

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 May 2020	744,484	14,001	758,485
Additions	18,366	-	18,366
At 30 April 2021	<u>762,850</u>	<u>14,001</u>	<u>776,851</u>
DEPRECIATION			
At 1 May 2020	19,250	13,686	32,936
Charge for year	-	63	63
At 30 April 2021	<u>19,250</u>	<u>13,749</u>	<u>32,999</u>
NET BOOK VALUE			
At 30 April 2021	<u>743,600</u>	<u>252</u>	<u>743,852</u>
At 30 April 2020	<u><u>725,234</u></u>	<u><u>315</u></u>	<u><u>725,549</u></u>

Central Mosque Northampton

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

9. **TANGIBLE FIXED ASSETS - continued**

Included in cost or valuation of land and buildings is freehold land of £725,234 (2020 - £725,234) which is not depreciated.

Freehold property was valued at £400,000 by the executive committee on 30 April 2002.

10. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30/4/21	30/4/20
Other debtors	£	£
	-	22
	<u> </u>	<u> </u>

11. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30/4/21	30/4/20
Trade creditors	£	£
Social security and other taxes	1,368	1,416
Other creditors	946	291
Accrued expenses	2,446	4,010
	1,380	1,718
	<u> </u>	<u> </u>
	6,140	7,435
	<u> </u>	<u> </u>

12. **MOVEMENT IN FUNDS**

	At 1/5/20	Net movement in funds	At 30/4/21
	£	£	£
Unrestricted funds			
General fund	822,140	10,685	832,825
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	822,140	10,685	832,825
	<u> </u>	<u> </u>	<u> </u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	76,351	(65,666)	10,685
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	76,351	(65,666)	10,685
	<u> </u>	<u> </u>	<u> </u>

Central Mosque Northampton
Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/5/19 £	Net movement in funds £	At 30/4/20 £
Unrestricted funds			
General fund	820,531	1,609	822,140
TOTAL FUNDS	<u>820,531</u>	<u>1,609</u>	<u>822,140</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	64,468	(62,859)	1,609
TOTAL FUNDS	<u>64,468</u>	<u>(62,859)</u>	<u>1,609</u>

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

	At 1/5/19 £	Net movement in funds £	At 30/4/21 £
Unrestricted funds			
General fund	820,531	12,294	832,825
TOTAL FUNDS	<u>820,531</u>	<u>12,294</u>	<u>832,825</u>

Central Mosque Northampton
Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

12. MOVEMENT IN FUNDS - continued

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	140,819	(128,525)	12,294
TOTAL FUNDS	<u>140,819</u>	<u>(128,525)</u>	<u>12,294</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2021.

Central Mosque Northampton
Detailed Statement of Financial Activities
for the Year Ended 30 April 2021

	30/4/21 £	30/4/20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and collections	33,392	57,310
Donations SO and DD	6,396	5,937
Clothes Bank Rent	1,020	1,200
	<u>40,808</u>	<u>64,447</u>
Other trading activities		
Sundry receipts	-	20
Government grant	35,543	-
	<u>35,543</u>	<u>20</u>
Investment income		
Deposit account interest	-	1
Total incoming resources	<u>76,351</u>	<u>64,468</u>
EXPENDITURE		
Support costs		
Advice & Information		
Trustees' salaries	13,860	13,528
Wages	37,299	36,131
	<u>51,159</u>	<u>49,659</u>
Establishment		
Rates and water	1,574	1,630
Insurance	998	1,400
Light and heat	2,832	6,128
Repairs and maintenance	2,469	382
	<u>7,873</u>	<u>9,540</u>
Governance costs		
Books and resources	3,345	-
Sundries	676	533
Carried forward	4,021	533

This page does not form part of the statutory financial statements

Central Mosque Northampton
Detailed Statement of Financial Activities
for the Year Ended 30 April 2021

	30/4/21	30/4/20
	£	£
Governance costs		
Brought forward	4,021	533
Accountancy fees	2,244	3,048
Legal fees	306	-
Plant and machinery	63	79
	<u>6,634</u>	<u>3,660</u>
Total resources expended	65,666	62,859
Net income	<u><u>10,685</u></u>	<u><u>1,609</u></u>

This page does not form part of the statutory financial statements

**CENTRAL MOSQUE NORTHAMPTON
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CENTRAL MOSQUE NORTHAMPTON**

We report on the accounts of the Company for the year ended 30 April 2021, which are set out on pages 3 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year (under section 144 of the Act) and that an independent examination is needed.

It is our responsibility to:

- (a) Examine the accounts (under section 145 of the Charities Act);
- (b) To follow the procedures laid down in the General Directions given by the Charity Commissioner (under section 145(5)(b) of the Charities Act); and
- (c) To state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An

Independent examiner's qualified statement

material respect:

- 1 the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 the accounts did 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.

We 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.

AHL

ASTUTE SERVICES LTD
CHARTERED ACCOUNTANTS
44-46 Regent Street
RUGBY
CV21 2PS

Dated 31 JANUARY 2022