

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

	Page
Report of the Trustees	1 to 2
Statement of Financial Activities	3
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		<u>832,825</u>	<u>822,140</u>
NET ASSETS		<u>832,825</u>	<u>822,140</u>
FUNDS	12		
Unrestricted funds		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 Expenditure on charitable activities £	30/4/20 Total activities £
Books and resources		
Sundries	3,345	-
Accountancy fees	676	533
Legal fees	2,244	3,048
Depreciation of tangible fixed assets	306	-
	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>725,234</u>	<u>315</u>	<u>725,549</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	1,368	1,416
Social security and other taxes	946	291
Other creditors	2,446	4,010
Accrued expenses	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>10,685</u>	<u>1,609</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.

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

Dated 31 JANUARY 2022