

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

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

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# CENTRAL MOSQUE NORTHAMPTON

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# CENTRAL MOSQUE NORTHAMPTON

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

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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*

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### **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: 31<sup>st</sup> January 2025

# CENTRAL MOSQUE NORTHAMPTON

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CENTRAL MOSQUE NORTHAMPTON

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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 £
<b>Income from:</b>			
Donations and legacies	3	114,529	93,902
<b>Total income</b>		114,529	93,902
<b>Expenditure on:</b>			
Charitable activities	4	69,977	83,430
<b>Total expenditure</b>		69,977	83,430
<b>Net income</b>		44,552	10,472
<b>Other recognised gains and losses:</b>			
Revaluation of tangible fixed assets		8,828	-
<b>Net movement in funds</b>	5	53,380	10,472
<b>Reconciliation of funds:</b>			
Fund balances at 1 May 2023		867,996	857,524
<b>Fund balances at 30 April 2024</b>		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 £	£
<b>Fixed assets</b>					
Tangible assets	10		853,579		748,074
<b>Current assets</b>					
Debtors	11	94		163	
Cash at bank and in hand		80,940		133,935	
		81,034		134,098	
<b>Creditors: amounts falling due within one year</b>	13	(7,237)		(8,176)	
<b>Net current assets</b>			73,797		125,922
<b>Total assets less current liabilities</b>			927,376		873,996
Provision for other liabilities	14		(6,000)		(6,000)
<b>Net assets</b>			921,376		867,996
<b>The funds of the charity</b>					
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 31<sup>st</sup> 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**

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### **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**

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### **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	Establishment	Governance costs	Total	Advice & information	Establishment	Governance costs	Total
	2024	2024	2024	2024	2023	2023	2023	2023
	£	£	£	£	£	£	£	£
<b>Direct costs</b>								
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>
<b>Analysis by fund</b>								
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

<b>5</b>	<b>Net movement in funds</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	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:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
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 £
<b>Cost or valuation</b>			
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
<b>Depreciation and impairment</b>			
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
<b>Carrying amount</b>			
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 £
<b>Amounts falling due within one year:</b>		
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
	=====	=====	=====	=====	=====
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
	=====	=====	=====	=====	=====

### 16 Related party transactions

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