

**Trustees' Report and
Financial Statements for the Year Ended 31 December 2022
for
Beeston Muslim Centre**

M Ahmed & Co
Chartered Accountants
83 Park Road
Chilwell
Nottingham
NG9 4DE

	Page
Trustees' Report	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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 Beeston Muslim Centre is a charitable organisation, registered charity no. 1104130, set up to promote the advancement of religion as practised by Sunni Muslims of the Hanafi Barelvi school of thought, provide educational support to children, help alleviate poverty, distress and sickness within all sectors of the community and develop inter-faith relationships through dialogue with local community representatives.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Requirement for Madrasah at BMC continues to increase. Number of sessions have been increased to meet this growing demand. Staff have weekly sessions for CPD. These focus on improving the quality of teaching, quality assurance of marking and feedback and safeguarding training. All staff have been trained in First Aid.

The planning application submitted to Broxtowe Borough Council for a small extension of the kitchen was approved in December 2022 and plans are now being put in place to get quotes for the building work and get a team of volunteers to support the project. Further fund-raising activities will take place in Ramadhan 2023.

The Charity has been successful in applying for Places for Worship Funding from the government for security measures. The government appointed contractors are currently carrying out surveys and implementation plans will be finalised by mid-2023. The funding will provide a new shutter for the main gate, CCTV system, mesh covering for windows to the front of the building and intruder alarm.

Elections for a new Management Committee took place in January 2023.

The management team would like to thank all members and volunteers for their time and resources.

FINANCIAL REVIEW

Financial position

£62,070 was donated by the trustees, local community, and visitors to the centre for operational and development activities. This was supplemented with £3,146 from government grants and £60 from hire of the community centre. Operating expenses including depreciation amounted to £61,649 resulting in a £3,627 surplus to fund development needs. The charity would like to thank all its members and supporters for their work and generosity.

Principal funding sources

In the absence of investment income or other regular income stream, the charity is entirely dependent on the generosity and donations from members, attendees to the centre and the local community.

Reserves policy

The management committee is aware, and has a policy, that unrestricted funds held by the charity and not committed or invested in tangible fixed assets should be between three and six months of expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is governed by a constitution.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Applications for trusteeship and membership of the management committee are sought by personal solicitation. Selection is made and approved by the Governing Council. The Chairperson, Secretary and Treasurer ("officers") serve for a period of 2 years, other management committee members serve for a period of 2 years; officers and members may be re-elected for further 1 and 2 year periods.

Organisational structure

The management of the charity is vested in a management committee consisting of a Chairman, Secretary, Treasurer and 4 other individuals appointed by the Governing Council (all of the trustees). The management committee meets at least four times per year and deals with all operational and development matters.

The Chairperson has overall control on all the final decisions after liaising with, and agreement from, all trustees. The Chairperson will use their authority on any issues that are unable to be agreed.

There have been no changes in the objects and policies during the year.

Risk management

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1104130

Principal address

4a Evelyn Street
Beeston
Nottingham
NG9 2EU

**Trustees' Report
for the Year Ended 31 December 2022**

Trustees

Mr Mansoor Ahmed (Chairman)
Mr Interkhab Ahmed Din
Mr Mohammed Meharban
Mr Shafique Fazal (Treasurer)
Mr Rashid Ahmed
Mr Raza Ahmed
Mrs Kaneez Akbar
Mr Malik Akram
Haji Mohammed Ayub
Mr Mohammed Yaqub
Mr Mohammed Ayoub
Mr Ghazanfar Ayoub
Mr Nadeem Ahmed
Mr Feroz Din
Mr Nisar Hussain Treasurer
Mr Mohammed Zaheem
Mr Sheraz Mumtaz
Mr Waseem Zaman
Mr Mohammed Umar Farooq
Mr Ali Hussain
Mr Shabir Ahmed Kataria
Mr Tariq Kataria
Mr Ghulam Mayauddin
Mr Sagir Khan
Mr Hamid Mumtaz
Mr Abdul Rashid (deceased 13.1.23)
Mr Mohammed Shafique
Mr Mohammed Yasin
Haji Mohammed Zaman
Mr Shabbir Zaman
Mr Rizwan Ahmed
Mr Kaleem Ashraf
Mr Jamil Ahmed (resigned 22.10.22)
Mr Mazhar Hussain
Haji Bashir Ahmed
Mr Adnan Hussain
Mr Mohammed Saleem
Mr Zahir Ul Din
Mr Mohammed Tahir
Mr Shazad Ahmed (Secretary) (appointed 22.10.22)

Independent Examiner

M Ahmed & Co
Chartered Accountants
83 Park Road
Chilwell
Nottingham
NG9 4DE

Approved by order of the board of trustees on 18 October 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M Ahmed', written in a cursive style.

Mr Mansoor Ahmed - Trustee

Independent Examiner's Report to the Trustees of Beeston Muslim Centre

Independent examiner's report to the trustees of Beeston Muslim Centre

I report to the charity trustees on my examination of the accounts of Beeston Muslim Centre (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

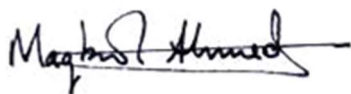
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 accounts to be reached.



Maqbool Ahmed

M Ahmed & Co
Chartered Accountants
83 Park Road
Chilwell
Nottingham
NG9 4DE

18 October 2023

Beeston Muslim Centre**Statement of Financial Activities
for the Year Ended 31 December 2022**

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		65,216	75,275
Charitable activities			
Community centre hire		<u>60</u>	<u>1,140</u>
Total		<u>65,276</u>	<u>76,415</u>
 EXPENDITURE ON			
Charitable activities			
Mosque expenditure		<u>61,649</u>	<u>68,397</u>
 NET INCOME		 3,627	 8,018
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>300,882</u>	<u>292,864</u>
 TOTAL FUNDS CARRIED FORWARD		 <u><u>304,509</u></u>	 <u><u>300,882</u></u>

The notes form part of these financial statements

Beeston Muslim Centre**Balance Sheet
31 December 2022**

		31.12.22 Unrestricted fund £	31.12.21 Total funds £
FIXED ASSETS	Notes		
Tangible assets	5	305,317	313,999
CURRENT ASSETS			
Debtors	6	1,148	988
Cash at bank		<u>30,156</u>	<u>26,638</u>
		31,304	27,626
CREDITORS			
Amounts falling due within one year	7	(11,259)	(11,338)
NET CURRENT ASSETS		<u>20,045</u>	<u>16,288</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		325,362	330,287
CREDITORS			
Amounts falling due after more than one year	8	(20,853)	(29,405)
NET ASSETS		<u>304,509</u>	<u>300,882</u>
FUNDS	10		
Unrestricted funds		<u>304,509</u>	<u>300,882</u>
TOTAL FUNDS		<u>304,509</u>	<u>300,882</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 October 2023 and were signed on its behalf by:



Mr Mansoor Ahmed - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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	- 2% on cost
Fixtures and fittings	- 33% on cost

Taxation

The charity is exempt from 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

3. STAFF COSTS

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

	31.12.22	31.12.21
Imam	1	1
Teachers/Others	1	1
	<u>2</u>	<u>2</u>

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	75,275
Charitable activities	
Community centre hire	<u>1,140</u>
Total	<u>76,415</u>
EXPENDITURE ON	
Charitable activities	
Mosque expenditure	<u>68,397</u>
NET INCOME	8,018
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>292,864</u>
TOTAL FUNDS CARRIED FORWARD	<u>300,882</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**5. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2022	363,657	16,222	379,879
Additions	<u>462</u>	<u>2,565</u>	<u>3,027</u>
At 31 December 2022	<u>364,119</u>	<u>18,787</u>	<u>382,906</u>
DEPRECIATION			
At 1 January 2022	57,054	8,826	65,880
Charge for year	<u>7,191</u>	<u>4,518</u>	<u>11,709</u>
At 31 December 2022	<u>64,245</u>	<u>13,344</u>	<u>77,589</u>
NET BOOK VALUE			
At 31 December 2022	<u>299,874</u>	<u>5,443</u>	<u>305,317</u>
At 31 December 2021	<u>306,603</u>	<u>7,396</u>	<u>313,999</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Prepayments	<u>1,148</u>	<u>988</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Bank loans and overdrafts (see note 9)	10,773	10,381
Taxation and social security	36	506
Other creditors	<u>450</u>	<u>451</u>
	<u>11,259</u>	<u>11,338</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.12.22	31.12.21
	£	£
Bank loans (see note 9)	<u><u>20,853</u></u>	<u><u>29,405</u></u>

9. LOANS

An analysis of the maturity of loans is given below:

	31.12.22	31.12.21
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u><u>10,773</u></u>	<u><u>10,381</u></u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u><u>10,773</u></u>	<u><u>10,381</u></u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u><u>10,080</u></u>	<u><u>19,024</u></u>

10. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	<u>300,882</u>	<u>3,627</u>	<u>304,509</u>
TOTAL FUNDS	<u><u>300,882</u></u>	<u><u>3,627</u></u>	<u><u>304,509</u></u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	<u>65,276</u>	<u>(61,649)</u>	<u>3,627</u>
TOTAL FUNDS	<u><u>65,276</u></u>	<u><u>(61,649)</u></u>	<u><u>3,627</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

10. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	292,864	8,018	300,882
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>292,864</u>	<u>8,018</u>	<u>300,882</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,415	(68,397)	8,018
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>76,415</u>	<u>(68,397)</u>	<u>8,018</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	292,864	11,645	304,509
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>292,864</u>	<u>11,645</u>	<u>304,509</u>

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	141,691	(130,046)	11,645
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>141,691</u>	<u>(130,046)</u>	<u>11,645</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

Beeston Muslim Centre**Detailed Statement of Financial Activities
for the Year Ended 31 December 2022**

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	62,070	70,244
Grants	<u>3,146</u>	<u>5,031</u>
	65,216	75,275
Charitable activities		
Community Centre hire	<u>60</u>	<u>1,140</u>
Total incoming resources	65,276	76,415
EXPENDITURE		
Charitable activities		
Wages	34,900	30,890
Hire of plant and machinery	405	227
Rates and water	773	996
Insurance	1,228	1,122
Light and heat	2,727	2,978
Telephone	625	461
Postage and stationery	714	349
Subscriptions	327	1,638
Repairs and maintenance	850	6,203
Cleaning	622	707
Children classes	254	2,500
IT and website costs	734	834
Community centre activities	2,726	2,920
Sundry expenses	201	-
Depn of freehold property	7,191	7,021
Depn of fixtures and fittings	<u>4,518</u>	<u>6,699</u>
	58,795	65,545
Support costs		
Finance		
Bank charges	456	358
Governance costs		
Accountancy and legal fees	250	450
Bank loan interest	<u>2,148</u>	<u>2,044</u>
	<u>2,398</u>	<u>2,494</u>
Total resources expended	<u>61,649</u>	<u>68,397</u>
Net income	<u><u>3,627</u></u>	<u><u>8,018</u></u>

This page does not form part of the statutory financial statements