

**Trustees' Report and
Financial Statements for the Year Ended 31 December 2023
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 to 15

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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 Brailvi 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. An Information Management System (MIS) has been successfully implemented. This MIS allows more efficient data management, compliance with GDPR and entry for data collection such as attendance, assessment and behaviour and achievement logs.

The kitchen extension was completed during the year. Further fund-raising activities will take place in Ramadhan 2024 for additional improvements to the centre.

In 2023, the Charity was successful in receiving Places for Worship Funding from the government for security measures. The funding was to provide a new shutter for the main gate, cctv system, mesh covering for windows to the front of the building and an intruder alarm. This work was completed in 2023.

BMC has continued to increase the provision of contactless systems for donations. This has proved successful and better meets the needs of current attendees. Two-points for contactless donations are now in place. In order to ensure robust reliability of digital devices enhanced wi-fi system with 100 fold increase in wi-fi bandwidth have been installed.

BMC has installed state of the art remote cameras to record events to stream to other parts of the centre and social media.

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

FINANCIAL REVIEW

Financial position

£87,733 was donated by the trustees, local community, and visitors to the centre for operational and development activities. This was supplemented with £7,284 from the government Gift Aid scheme. Operating expenses including depreciation amounted to £90,695 resulting in a £4,322 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.

**Trustees' Report
for the Year Ended 31 December 2023**

The charity is governed by a constitution.

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.

An election with a secret ballot of Trustees took place in January 2023 to form a new management Committee. Having followed the due process as set out in the constitution 7 members of Management were elected for a period of 3 years.

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 2023**

Trustees

Mr Mansoor Ahmed (Chairman)
Mr Interkhab Ahmed Din
Mr Mohammed Meharban
Mr Shafique Fazal (Treasurer)
Mr Rashid Ahmed (resigned 15.1.24)
Mr Raza Ahmed
Mrs Kaneez Akbar
Mr Malik Akram
Haji Mohammed Ayub
Mr Mohammed Yaqub
Mr Mohammed Ayoub
Mr Ghazanfar Ayoub
Mr Nadeem Ahmed (deceased 9.12.23)
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 Mazhar Hussain
Haji Bashir Ahmed
Mr Adnan Hussain
Mr Mohammed Saleem
Mr Zahir Ul Din
Mr Mohammed Tahir
Mr Shazad Ahmed (Secretary)
Mr Hashim Ahmed (appointed 16.1.24)

Independent Examiner

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

Approved by order of the board of trustees on 9 September 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Mansoor 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 2023.

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').

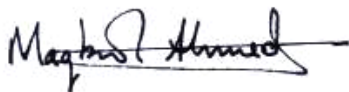
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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

9 September 2024

Beeston Muslim Centre**Statement of Financial Activities
for the Year Ended 31 December 2023**

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		95,017	65,216
Charitable activities			
Community centre hire		-	60
Total		95,017	65,276
 EXPENDITURE ON			
Charitable activities			
Mosque expenditure		90,695	61,649
 NET INCOME		4,322	3,627
 RECONCILIATION OF FUNDS			
Total funds brought forward		304,509	300,882
 TOTAL FUNDS CARRIED FORWARD		308,831	304,509

The notes form part of these financial statements

Beeston Muslim Centre**Balance Sheet
31 December 2023**

		31.12.23 Unrestricted fund £	31.12.22 Total funds £
FIXED ASSETS	Notes		
Tangible assets	5	329,263	305,317
CURRENT ASSETS			
Debtors	6	1,148	1,148
Cash at bank		<u>2,999</u>	<u>30,156</u>
		4,147	31,304
CREDITORS			
Amounts falling due within one year	7	(12,062)	(11,259)
NET CURRENT ASSETS		<u>(7,915)</u>	<u>20,045</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		321,348	325,362
CREDITORS			
Amounts falling due after more than one year	8	(12,517)	(20,853)
NET ASSETS		<u>308,831</u>	<u>304,509</u>
FUNDS	10		
Unrestricted funds		<u>308,831</u>	<u>304,509</u>
TOTAL FUNDS		<u>308,831</u>	<u>304,509</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9 September 2024 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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

3. STAFF COSTS

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

	31.12.23	31.12.22
Imam	1	1
Teachers/Others	2	1
	<u>3</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	65,216
Charitable activities	
Community centre hire	<u>60</u>
Total	<u>65,276</u>
EXPENDITURE ON	
Charitable activities	
Mosque expenditure	<u>61,649</u>
NET INCOME	3,627
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>300,882</u>
TOTAL FUNDS CARRIED FORWARD	<u>304,509</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**5. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2023	364,119	18,787	382,906
Additions	<u>34,796</u>	<u>-</u>	<u>34,796</u>
At 31 December 2023	<u>398,915</u>	<u>18,787</u>	<u>417,702</u>
DEPRECIATION			
At 1 January 2023	64,245	13,344	77,589
Charge for year	<u>7,500</u>	<u>3,350</u>	<u>10,850</u>
At 31 December 2023	<u>71,745</u>	<u>16,694</u>	<u>88,439</u>
NET BOOK VALUE			
At 31 December 2023	<u>327,170</u>	<u>2,093</u>	<u>329,263</u>
At 31 December 2022	<u>299,874</u>	<u>5,443</u>	<u>305,317</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Prepayments	<u>1,148</u>	<u>1,148</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Bank loans and overdrafts (see note 9)	10,773	10,773
Taxation and social security	764	36
Other creditors	<u>525</u>	<u>450</u>
	<u>12,062</u>	<u>11,259</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.12.23	31.12.22
	£	£
Bank loans (see note 9)	<u>12,517</u>	<u>20,853</u>

9. LOANS

An analysis of the maturity of loans is given below:

	31.12.23	31.12.22
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>10,773</u>	<u>10,773</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>10,773</u>	<u>10,773</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>1,744</u>	<u>10,080</u>

10. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	<u>304,509</u>	<u>4,322</u>	<u>308,831</u>
TOTAL FUNDS	<u>304,509</u>	<u>4,322</u>	<u>308,831</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	<u>95,017</u>	<u>(90,695)</u>	<u>4,322</u>
TOTAL FUNDS	<u>95,017</u>	<u>(90,695)</u>	<u>4,322</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**10. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

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

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

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

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	300,882	7,949	308,831
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>300,882</u>	<u>7,949</u>	<u>308,831</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	160,293	(152,344)	7,949
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>160,293</u>	<u>(152,344)</u>	<u>7,949</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

Beeston Muslim Centre**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	87,733	62,070
Gift aid	7,284	-
Grants	-	3,146
	95,017	65,216
Charitable activities		
Community Centre hire	-	60
Total incoming resources	95,017	65,276
EXPENDITURE		
Charitable activities		
Wages	54,726	34,900
Pensions	260	-
Hire of plant and machinery	-	405
Rates and water	1,156	773
Insurance	1,361	1,228
Light and heat	8,349	2,727
Telephone	773	625
Postage and stationery	544	714
Subscriptions	372	327
Repairs and maintenance	188	850
Cleaning	336	622
Children classes	1,662	254
IT and website costs	633	734
Community centre activities	2,191	2,726
Sundry expenses	2,015	201
Charitable donations	1,750	-
Depn of freehold property	7,501	7,191
Depn of fixtures and fittings	3,351	4,518
	87,168	58,795
Support costs		
Finance		
Bank charges	295	456
Governance costs		
Accountancy and legal fees	694	250
Carried forward	694	250

This page does not form part of the statutory financial statements

Beeston Muslim Centre**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	31.12.23 £	31.12.22 £
Governance costs		
Brought forward	694	250
Bank loan interest	<u>2,538</u>	<u>2,148</u>
	<u>3,232</u>	<u>2,398</u>
Total resources expended	<u>90,695</u>	<u>61,649</u>
Net income	<u><u>4,322</u></u>	<u><u>3,627</u></u>

This page does not form part of the statutory financial statements