

Charity registration number: 1106932

# Queensgate Islamic Centre

Annual Report and Financial Statements

for the Year Ended 20 July 2022

MacMahon Leggate  
Chartered Accountants  
1st Floor  
Kingsway House  
Kingsway  
Burnley  
Lancashire  
BB11 1BJ

# **Queensgate Islamic Centre**

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**Queensgate Islamic Centre**  
**Reference and Administrative Details**

**Charity name** Queensgate Islamic Centre

**Charity registration number** 1106932

**Trustees**

B Nazia

S A Khan

I Mirza

I Ahmed

S Aziz

**Bankers**

HSBC

Blackburn

60 Church Street

Blackburn

BB1 5AS

**Accountant**

MacMahon Leggate

1st Floor

Kingsway House

Kingsway

Burnley

Lancashire

BB11 1BJ

# **Queensgate Islamic Centre**

## **Trustees' Report**

### **Introduction**

The trustees present their annual report and financial statements for the year ended 20 July 2021 and confirm that they comply with the Charities Act 2006, as amended by the Charities Act 2011, the constitution and the Charities SORP 2015.

The board of trustees are satisfied with the performance of the charity during the year, the position at 20 July 2022

and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

### **Structure, Governance and Management**

#### **Governing Document**

Queensgate Islamic Centre was constituted as a charitable trust registered with the Charity Commission in November 2004 under charity number 1106932. It is governed by a constitution last updated in October 2009.

#### **Organisational Structure**

The charity trustees are responsible for the general control and management of the charity. With the exception of Mr Bibi Nazia, the trustees give their time freely and receive no remuneration or other financial benefits.

#### **Appointment of Trustees**

The existing trustees are responsible for the appointment of new trustees.

#### **Objectives and Activities of the Charity**

The objects of the charity are set out in its constitution and are summarised as follows:

To advance education by establishing educational centres and to maintain and manage such centres for the public in the subject of the Islamic faith according to the creed of Ahlus-Sunnah Wal Jama'ah.

To advance the Islamic religion by establishing and providing facilities for prayers and other religious functions including producing and distributing literature and also to maintain such facilities for the public.

To advance such other charitable purposes as may from time to time be determined.

#### **Achievements and Performance of the Charity**

During the year the charity has continued to steadily and successfully raise money via deductions and loans from the Muslim community across the country.

#### **Financial Review**

##### **Policies on reserves**


The trustees have resolved to establish reserves to provide for the furtherance of the charity's activities.

##### **Details of any funds materially in deficit**

No funds are in deficit.

## Queensgate Islamic Centre Trustees' Report

Approved by the Trustees on 9 June 2023 and signed on their behalf by:

 SIGNED SECURELY  
23/06/2023 at 8:54:54 PM UTC  
.....

S Aziz  
Trustee

## **Independent Examiner's Report to the Trustees of Queensgate Islamic Centre**

I report on the accounts of the Trust for the year ended 20 July 2022, which are set out on pages 5 to 11.

### **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011(the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
Richard Robinson  
MacMahon Leggate  
Chartered Accountants

9 June 2023

1st Floor  
Kingsway House  
Kingsway  
Burnley  
Lancashire  
BB11 1BJ

**Queensgate Islamic Centre**  
**Statement of Financial Activities for the Year Ended 20 July 2022**

|   |      | Unrestricted<br>Funds | Total Funds<br>2022 | Total Funds<br>2021 |
|---|------|-----------------------|---------------------|---------------------|
|   | Note | £                     | £                   | £                   |
| <b>Incoming resources</b>                     |      |                       |                     |                     |
| Incoming resources from generated funds       |      |                       |                     |                     |
| Voluntary income                              | 2    | 63,399                | 63,399              | 55,310              |
| Incoming resources from charitable activities | 4    | -                     | -                   | 6,141               |
| Other incoming resources                      | 5    | 4,219                 | 4,219               | 13,021              |
| Total incoming resources                      |      | <u>67,618</u>         | <u>67,618</u>       | <u>74,472</u>       |
| <b>Resources expended</b>                     |      |                       |                     |                     |
| Costs of generating funds                     |      |                       |                     |                     |
| Costs of generating voluntary income          | 6    | 1,925                 | 1,925               | -                   |
| Charitable activities                         | 6    | 40,643                | 40,643              | 43,181              |
| Total resources expended                      |      | <u>42,568</u>         | <u>42,568</u>       | <u>43,181</u>       |
| Net movements in funds                        |      | 25,050                | 25,050              | 31,291              |
| <b>Reconciliation of funds</b>                |      |                       |                     |                     |
| Total funds brought forward                   |      | <u>222,223</u>        | <u>222,223</u>      | <u>190,932</u>      |
| Total funds carried forward                   |      | <u>247,273</u>        | <u>247,273</u>      | <u>222,223</u>      |

All incoming resources and resources expended derive from continuing activities.

The charity has no recognised gains or losses for the year other than the results above.

The notes on pages 7 to 11 form an integral part of these financial statements.

**Queensgate Islamic Centre**  
**Balance Sheet as at 20 July 2022**

|   |      | 2022                  | 2021                  |
|---|------|-----------------------|-----------------------|
|   | Note | £                     | £                     |
| <b>Fixed assets</b>                                   |      |                       |                       |
| Tangible assets                                       | 8    | 426,021               | 426,021               |
| <b>Current assets</b>                                 |      |                       |                       |
| Debtors   | 9    | 197                   | 198                   |
| Cash at bank and in hand                              |      | 69,179                | 42,887                |
|   |      | <u>69,376</u>         | <u>43,085</u>         |
| <b>Creditors: Amounts falling due within one year</b> | 10   | <u>(248,124)</u>      | <u>(246,883)</u>      |
| <b>Net current liabilities</b>                        |      | <u>(178,748)</u>      | <u>(203,798)</u>      |
| <b>Net assets</b>                                     |      | <u><u>247,273</u></u> | <u><u>222,223</u></u> |
| <b>The funds of the charity:</b>                      |      |                       |                       |
| <b>Unrestricted funds</b>                             |      |                       |                       |
| Unrestricted income funds                             |      | <u>247,273</u>        | <u>222,223</u>        |
| <b>Total charity funds</b>                            |      | <u><u>247,273</u></u> | <u><u>222,223</u></u> |

Approved by the Board on 9 June 2023 and signed on its behalf by:

.....

S Aziz  
Trustee

The notes on pages 7 to 11 form an integral part of these financial statements.



## Queensgate Islamic Centre

### Notes to the Financial Statements for the Year Ended 20 July 2022

#### 1 Accounting policies

##### Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

##### Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 12.

##### Incoming resources

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

##### Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

#### 2 Voluntary income

|                               | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ | Total Funds<br>2021<br>£ |
|-------------------------------|----------------------------|--------------------------|--------------------------|
| <b>Donations and legacies</b> |                            |                          |                          |
| Committed giving              | 63,399                     | 63,399                   | 55,310                   |

# Queensgate Islamic Centre

## Notes to the Financial Statements for the Year Ended 20 July 2022

..... continued

### 3 Grants receivable

|                      | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ | Total Funds<br>2021<br>£ |
|----------------------|----------------------------|--------------------------|--------------------------|
| UK Government grants | 4,219                      | 4,219                    | 13,021                   |

### 4 Incoming resources from charitable activities

|                          | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ | Total Funds<br>2021<br>£ |
|--------------------------|----------------------------|--------------------------|--------------------------|
| <b>Community support</b> |                            |                          |                          |
| Committed giving         | -                          | -                        | 6,141                    |

### 5 Other incoming resources

|                      | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ | Total Funds<br>2021<br>£ |
|----------------------|----------------------------|--------------------------|--------------------------|
| <b>Other income</b>  |                            |                          |                          |
| UK Government grants | 4,219                      | 4,219                    | 13,021                   |

## Queensgate Islamic Centre

### Notes to the Financial Statements for the Year Ended 20 July 2022

..... continued

#### 6 Total resources expended

|                             | Donations<br>and legacies | Community<br>support | Total         |
|-----------------------------|---------------------------|----------------------|---------------|
|                             | £                         | £                    | £             |
| <b>Direct costs</b>         |                           |                      |               |
| Employment costs            | -                         | 22,667               | 22,667        |
| Establishment costs         | 1,925                     | 10,603               | 12,528        |
| Repairs and maintenance     | -                         | 4,785                | 4,785         |
| Office expenses             | -                         | 1,224                | 1,224         |
| Subscriptions and donations | -                         | 200                  | 200           |
| Sundry and other costs      | -                         | 268                  | 268           |
| Accountancy fees            | -                         | 861                  | 861           |
| Bank charges                | -                         | 35                   | 35            |
|                             | <u>1,925</u>              | <u>40,643</u>        | <u>42,568</u> |

#### 7 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

|                    | 2022<br>£     | 2021<br>£     |
|--------------------|---------------|---------------|
| Wages and salaries | <u>22,667</u> | <u>15,357</u> |

No employee received emoluments of more than £60,000 during the year (2021 - No. 0).

**Queensgate Islamic Centre**  
**Notes to the Financial Statements for the Year Ended 20 July 2022**

..... continued

**8 Tangible fixed assets**

|                                     | <b>Freehold<br/>interest in land<br/>and buildings<br/>(including<br/>heritage assets)<br/>£</b> |
|-------------------------------------|--|
| <b>Cost</b>                         |  |
| As at 21 July 2021 and 20 July 2022 | 426,021  |
| <b>Net book value</b>               |  |
| As at 20 July 2022                  | 426,021  |
| As at 20 July 2021                  | 426,021  |

**9 Debtors**

|               | <b>2022</b> | <b>2021</b> |
|---------------|-------------|-------------|
|               | <b>£</b>    | <b>£</b>    |
| Other debtors | 197         | 198         |

**10 Creditors: Amounts falling due within one year**

|                              | <b>2022</b> | <b>2021</b> |
|------------------------------|-------------|-------------|
|                              | <b>£</b>    | <b>£</b>    |
| Trade creditors              | -           | 72          |
| Other creditors              | 247,675     | 246,307     |
| Accruals and deferred income | 449         | 504         |
|                              | 248,124     | 246,883     |

# Queensgate Islamic Centre

## Notes to the Financial Statements for the Year Ended 20 July 2022

..... continued

### 11 Related parties

#### Controlling entity

The charity is controlled by the trustees.

### 12 Analysis of funds

|                          | At 21 July<br>2021 | Incoming<br>resources | Resources<br>expended | At 20 July<br>2022 |
|--------------------------|--------------------|-----------------------|-----------------------|--------------------|
|                          | £                  | £                     | £                     | £                  |
| <b>General Funds</b>     |                    |                       |                       |                    |
| Unrestricted income fund | 222,223            | 67,618                | (42,568)              | 247,273            |

### 13 Net assets by fund

|  | Unrestricted<br>Funds | Total Funds<br>2022 | Total Funds<br>2021 |
|--|-----------------------|---------------------|---------------------|
|  | £                     | £                   | £                   |
| Tangible assets                                | 426,021               | 426,021             | 426,021             |
| Current assets                                 | 69,376                | 69,376              | 43,085              |
| Creditors: Amounts falling due within one year | (248,124)             | (248,124)           | (246,883)           |
| Net assets                                     | 247,273               | 247,273             | 222,223             |

**Queensgate Islamic Centre**  
**Statement of financial activities by fund Year Ended 20 July 2022**

|   | Unrestricted<br>income fund<br>2022 | Unrestricted<br>income fund<br>2021 |
|---|-------------------------------------|-------------------------------------|
|   | £                                   | £                                   |
| <b>Incoming resources</b>                     |                                     |                                     |
| Incoming resources from generated funds       |                                     |                                     |
| Voluntary income                              | 63,399                              | 55,310                              |
| Incoming resources from charitable activities | -                                   | 6,141                               |
| Other incoming resources                      | 4,219                               | 13,021                              |
| Total incoming resources                      | <u>67,618</u>                       | <u>74,472</u>                       |
| <b>Resources expended</b>                     |                                     |                                     |
| Costs of generating funds                     |                                     |                                     |
| Costs of generating voluntary income          | 1,925                               | -                                   |
| Charitable activities                         | 40,643                              | 43,181                              |
| Total resources expended                      | <u>42,568</u>                       | <u>43,181</u>                       |
| Net movements in funds                        | 25,050                              | 31,291                              |
| <b>Reconciliation of funds</b>                |                                     |                                     |
| Total funds brought forward                   | <u>222,223</u>                      | <u>190,932</u>                      |
| Total funds carried forward                   | <u><u>247,273</u></u>               | <u><u>222,223</u></u>               |

This page does not form part of the statutory financial statements.