

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

England & Wales · Charity number 1115472

Details

Status Registered

Legal form Other

Registered 2006-07-20

Register [View on the Charity Commission register](#)

Contact

Address The White House
Grainger Park Road
Newcastle Upon Tyne
NE4 8RQ

Phone 01912730262

Email CONTACT@NEWCASTLECENTRALMOSQUE.COM

Website www.newcastlecentralmosque.com

Activities

Objects: TO ADVANCE THE MUSLIM RELIGION IN THE LOCAL AREA FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF PRAYER MEETINGS, LECTURES PRODUCING AND/OR DISTRIBUTING LITERATURE ON ISLAM TO ENLIGHTEN OTHERS ABOUT THE ISLAMIC RELIGION.

Activities: The charity inter-acted with the local Muslim community seeking volunteers and garnering donations. The Charity has held regular prayer meeting as well as lectures.

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- Newcastle Upon Tyne City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31		-	-	-
2024-07-31	£437,076	£275,015	-	-
2023-07-01	£751,705	£318,175	£4,987,719	18
2022-01-01	£544,182	£267,625	£4,554,189	18
2021-01-01	£701,172	£201,424	£4,277,632	19
2020-01-01	£1,049,888	£244,429	£3,777,884	15

Trustees

Name	Role	Appointed
ABDUL BASITH MOHAMMED	Chair	
Djamel Bouchelouche		2011-01-02
Mohamed Shihabdeen Mahroof - Treasurer		2011-01-02
Mustafa Hussain - General Secretary		2017-06-01
aisha abdul hadi		2011-01-02
syed islam		2011-01-02

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

England & Wales - Charity number 1115472

Accounts

Charity registration number 1115472 (England and Wales)

**NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 JULY 2024**

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	AB Mohammed S Islam D Bouchelouche MS Mahroof AA Hadi M Hussain
Charity number (England and Wales)	1115472
Principal address	The White House Grainger Park Road Newcastle upon Tyne Tyne and Wear England NE4 8RG
Auditor	Robson Laidler Accountants Limited Fernwood House Fernwood Road Jesmond Newcastle upon Tyne Tyne and Wear England NE2 1TJ
Bankers	Barclays Bank PLC 49/51 Northumberland Street Newcastle upon Tyne NE1 7AF

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

CONTENTS

	Page
Trustees' report	1 - 3
Independent auditor's report	4 - 6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 14

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 JULY 2024

The trustees present their annual report and financial statements for the period ended 31 July 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 governing document, the Charities Act 2011 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 principal activities of the Charity are in accordance with the stated objectives of the Charity which are as follows:

- The advancement of Islam through the provision of daily prayers and related services.
- Provide Muslim funeral prayer service for the community.
- The education of Muslim children both in accordance with the teachings of Quran and Sunnah upon Ahlul Hadith methodology
- The provision of services to the community to include regular events for the elderly and the youth.
- Special services for ladies through the provision of dedicated classes on matters of religion and secular to include parenting, lifestyle, domestic, social and medical issues in accordance with the teachings of Quran and Sunnah upon Ahlul Hadith methodology
- Special surgeries to provide access to the community for legal, medical, local authority and elected representatives.
- Dedicated counselling as required by the community concerning marriage, divorce, and parenting.
- Taking the lead on interfaith activities by promoting interfaith dialogue in the local Tyne & Wear area.
- Conducting a regular liaison with the local authorities for the provision of services to the community and the mosque
- The staging of regular lectures and Quranic recitation performances in accordance with the teachings of Quran and Sunnah upon Ahlul Hadith methodology by world renowned Islamic Scholars
- Provide high quality Islamic education for all sections of the community
- Raise funds for the new mosque construction project and other charitable programmes
- Keep the new mosque Construction project progressing to next phase
- Provide matrimonial service
- Organise fun days for the children
- Hold youth activities

Local initiatives

The mosque continues to arrange multi-faith open days which are attended by the cross section of the community as well as representatives from several local authority and statutory agencies.

Led by the Imam, members of the committee and volunteers organise and hold several religious seminars and community related events to engage in inter faith dialogue **and** interfaith dialogue.

During the month of Ramadan and the two Eids congregational prayers are conducted by the mosque. The two Eid prayers will be attended by a capacity crowd of over five thousand worshippers for each Eid. For traffic management we liaise with local police, traffic management companies and volunteers to minimise disturbance to the residents and traffic during the extended congregational prayers.

We also have a sister group to organise charitable work and activities for the ladies and children. Their involvement has raised their self-confidence and reduced their likelihood of being socially isolated.

We also invite members belonging to different faiths and communities to educate and receive orientation about Islam through our mosque's open days, for wider social integration and build mutual trust and understanding between communities and its leadership.

We also invite local primary school students and teachers to visit the mosque as part of their religious studies and give them an orientation into Islam.

This mosque also takes part in various fund-raising activities along with other charitable organisations for major disasters and pandemics.

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 JULY 2024

Volunteers

The Trustees wish to record their appreciation on behalf of the Mosque and the community, that the volunteers help and assist in the smooth running of this Charity and are critical in helping to keep the running costs down. No volunteers were remunerated in the year.

Public benefit

The trustees have followed the Charities Commission guidance on public benefit, are proud of their initiatives which have delivered to the benefit of the local and wider community and have fulfilled the charitable aims and objectives of this mosque.

Achievements and performance

The Charity has continued with the activities as in the previous years, namely the advancement of Islam and related services to the community in the area,

The Phase 4 building construction completed the whole structure. The internal works such as electrical, plumbing, heating, plastering, tiling, toilets, and washing areas have been partly completed. The landscaping and carpark have been completed. The new mosque is operational. Ramadan and Eid prayers were conducted in the New Mosque Building and now it is functional for daily prayers. Still some internal work is going on in the other part of the building.

Risk Review

The Trustees have conducted their own review of the major risks to which the mosque is exposed and steps have been initiated to minimise the identified risks. All functions of the mosque are subjected to periodic review, resulting in a process of ongoing improvement. All staffs are trained and have all the required statutory and regulatory clearances required,

In addition, all speakers who are allowed a platform at the mosque have due diligence conducted and material vetted prior to addressing the attendees at the mosque.

Risk policy

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

Future plans

Over the coming financial year, the trustees are planning further work in relation construction of the Mosque.

Structure, governance and management

Governing document

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

The trustees who served during the period and up to the date of signature of the financial statements were:

AB Mohammed
S Islam
D Bouchelouche
MS Mahroof
AA Hadi
M Hussain

Recruitment and appointment of new trustees

The existing trustees are responsible for the recruiting of new trustees but in doing so the trustees seek the views and recommendations of others.

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 JULY 2024

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.



MS Mahroof
Trustee

18 June 2025

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

Opinion

We have audited the financial statements of Newcastle Central Mosque Masjid Al-Tawhid (the 'charity') for the period ended 31 July 2024 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 July 2024 and of its incoming resources and application of resources, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

The risk of material misstatement due to error or fraud has been assessed in conjunction with how internal controls may mitigate any such risk. These controls are reviewed as part of the audit by performing systems walkthroughs to ensure they are operating effectively. Other substantive testing is also performed on all material balances and therefore any instances of non-compliance should be identified or considered as insignificant.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework, in which the charity operates and how the charity complies with that legal and regulatory framework
- inquired with management and those charged with governance about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud
- discussed with management and those charged with governance any non-compliance with laws and regulations and how fraud might occur including assessments of how and where the financial statements may be susceptible to fraud.

The risk of management override of controls was also considered an area of potential misstatement due to fraud. Audit procedures performed included testing of manual journal entries and other adjustments and evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Nicholas Cunningham MSc BSc ACCA (Senior Statutory Auditor)

For and on behalf of Robson Laidler Accountants Limited, Statutory Auditor

Fernwood House

Fernwood Road

Jesmond

Newcastle upon Tyne

Tyne and Wear

NE2 1TJ

England

18 June 2025

Robson Laidler Accountants Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 JULY 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £ as restated
Income and endowments from:			
Donations and legacies	2	436,576	673,018
Other income		500	687
Total income		<u>437,076</u>	<u>673,705</u>
Expenditure on:			
Raising funds	3	-	39,761
Charitable activities	4	275,015	278,414
Total expenditure		<u>275,015</u>	<u>318,175</u>
Net income and movement in funds		162,061	355,530
Reconciliation of funds:			
Fund balances at 2 July 2023		<u>4,871,719</u>	<u>4,516,189</u>
Fund balances at 31 July 2024		<u><u>5,033,780</u></u>	<u><u>4,871,719</u></u>

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

BALANCE SHEET

AS AT 31 JULY 2024

		2024		2023 as restated	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		5,331,183		5,276,818
Current assets					
Cash at bank and in hand		214,368		268,271	
Creditors: amounts falling due within one year	11	(511,771)		(673,370)	
Net current liabilities			(297,403)		(405,099)
Total assets less current liabilities			<u>5,033,780</u>		<u>4,871,719</u>
The funds of the charity					
Unrestricted funds	13		5,033,780		4,871,719
			<u>5,033,780</u>		<u>4,871,719</u>

The financial statements were approved by the trustees on 18 June 2025


MS Mahroof
Trustee

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 JULY 2024

1 Accounting policies

Charity information

Newcastle Central Mosque Masjid Al-Tawhid is an unincorporated body (charity number :1115472).

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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)". 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 applying FRS 102 Update Bulletin 1 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. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 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. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 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.

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 JULY 2024

1 Accounting policies (Continued)

1.6 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:

Plant and equipment	25% reducing balance
---------------------	----------------------

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 Taxation

The charity is exempt from tax on its charitable activities.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	436,576	673,018

3 Expenditure on raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Fundraising and publicity		
Fundraising agents	-	39,761

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 JULY 2024

4 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff and teachers costs	118,752	145,938
Depreciation and impairment	2,463	2,262
Rent, rates & water	719	1,312
Insurance	40,687	43,001
Light and heat	13,260	14,369
Telephone	2,002	2,223
Advertising & subscriptions	1,982	2,301
Cleaning & sundries	1,602	11,478
Repairs & renewals	15,337	964
Prayer & Ramadan expenses	32,904	22,603
Covid food charity expenses	-	6,666
Children's programme expenses	12,550	8,221
	<u>242,258</u>	<u>261,338</u>
Share of support and governance costs (see note 5)		
Support	2,653	3,951
Governance	30,104	13,125
	<u>275,015</u>	<u>278,414</u>
Analysis by fund		
Unrestricted funds	<u>275,015</u>	<u>278,414</u>

5 Support costs allocated to activities

	2024 £	2023 £
Bank charges	2,653	3,951
Governance costs	30,104	13,125
	<u>32,757</u>	<u>17,076</u>
Analysed between:		
Charitable activities	<u>32,757</u>	<u>17,076</u>

6 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	7,200	6,636
Depreciation of owned tangible fixed assets	2,463	2,262
	<u>9,663</u>	<u>8,900</u>

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 JULY 2024

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

8 Employees

The average monthly number of employees during the period was:

	2024	2023
	Number	Number
Teachers	21	14
Administration	3	4
Total	<u>24</u>	<u>18</u>
Employment costs	2024	2023
	£	£
Wages and salaries	<u>118,752</u>	<u>145,938</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The Trustees consider that no remuneration is paid to key management.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 JULY 2024

10 Tangible fixed assets	Assets under construction £	Plant and equipment £	Total £
Cost			
At 2 July 2023	5,273,045	19,070	5,292,115
Additions	50,750	6,078	56,828
At 31 July 2024	<u>5,323,795</u>	<u>25,148</u>	<u>5,348,943</u>
Depreciation and impairment			
At 2 July 2023	-	15,297	15,297
Depreciation charged in the period	-	2,463	2,463
At 31 July 2024	<u>-</u>	<u>17,760</u>	<u>17,760</u>
Carrying amount			
At 31 July 2024	<u>5,323,795</u>	<u>7,388</u>	<u>5,331,183</u>
At 1 July 2023	<u>5,273,045</u>	<u>3,773</u>	<u>5,276,818</u>
11 Creditors: amounts falling due within one year		2024 £	2023 £
Borrowings		497,010	557,010
Accruals and deferred income		14,761	116,360
		<u>511,771</u>	<u>673,370</u>
12 Loans and overdrafts		2024 £	2023 £
Other loans		497,010	557,010
Payable within one year		<u>497,010</u>	<u>557,010</u>

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 JULY 2024

13 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 2 July 2023	Incoming resources	Resources expended	At 31 July 2024
	£	£	£	£
General funds	4,871,719	437,076	(275,015)	5,033,780
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous Period:	At 2 July 2022	Incoming resources	Resources expended	At 1 July 2023
	£	£	£	£
General funds	4,516,189	673,705	(318,175)	4,871,719
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

14 Related party transactions

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

15 Prior period adjustment

The prior period adjustment was necessary to re instate loans to the charity that had previously been accounted for as donations.

Changes to the balance sheet

	As previously reported	At 1 July 2023 Adjustment	As restated
	£	£	£
Creditors due within one year			
Loans and overdrafts	(441,010)	(116,000)	(557,010)
	<u> </u>	<u> </u>	<u> </u>
Income funds			
Unrestricted funds	4,987,719	(116,000)	4,871,719
	<u> </u>	<u> </u>	<u> </u>
Total equity	4,987,719	(116,000)	4,871,719
	<u> </u>	<u> </u>	<u> </u>

Changes to the profit and loss account

	As previously reported	Period ended 1 July 2023 Adjustment	As restated
	£	£	£
Donations and legacies	751,018	(78,000)	673,018
	<u> </u>	<u> </u>	<u> </u>
Net movement in funds	433,530	(78,000)	355,530
	<u> </u>	<u> </u>	<u> </u>

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

England & Wales - Charity number 1115472

Accounts

Charity registration number 1115472

**NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 1 JULY 2023**

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	AB Mohammed S Islam D Bouchelouche MS Mahroof AA Hadi M Hussain
Charity number	1115472
Principal address	The White House Grainger Park Road Newcastle upon Tyne Tyne and Wear England NE4 8RG
Auditor	Robson Laidler Accountants Limited Fernwood House Fernwood Road Jesmond Newcastle upon Tyne Tyne and Wear England NE2 1TJ

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

CONTENTS

	Page
Trustees' report	1 - 3
Independent auditor's report	4 - 6
Statement of financial activities	7
Balance sheet	8
Statement of cash flows	9
Notes to the financial statements	10 - 15

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

TRUSTEES' REPORT

FOR THE PERIOD ENDED 1 JULY 2023

The trustees present their annual report and financial statements for the Period ended 1 July 2023.

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 governing document, the Charities Act 2011 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 principal activities of the Charity are in accordance with the stated objectives of the Charity, namely the advance of Islam and related services to the community, and were as follows:

- The advancement of Islam through the provision of daily prayers and related services.
- Provide Muslim funeral prayer service for the community.
- The education of Muslim children both in accordance with the teachings of Quran and Sunnah.
- The provision of services to the community to include regular events for the elderly and the youth.
- Special services for ladies through the provision of dedicated classes on matters religious and secular to include parenting, lifestyle, domestic, social and medical issues.
- Special surgeries to provide access for the community to legal, medical, local authority and elected representatives.
- Dedicated counselling as required by the community concerning marriage, divorce, and parenting.
- Taking the lead on interfaith activities by promoting interfaith dialogue in the local Tyne & Wear area.
- Conducting a regular liaison with the local authorities for the provision of services to the community and the mosque
- The staging of regular lectures and Quranic recitation performances by world renowned Islamic Scholars.
- Provide high quality Islamic education for all sections of the community
- Raise funds for the new mosque construction project and other charitable programmes
- Keep the new mosque Construction project progressing to next phase
- Provide matrimonial service
- Organise fun days for the children
- Hold youth activities

Local initiatives

- The mosque continues to arrange multi-faith open days which are attended by a cross section of the community as well as representatives from several local authority and statutory agencies
- Led by the Imam, members of the committee and volunteers organise and hold several religious seminars and community related events to engage in inter faith dialogue and intra faith dialogue
- In Ramadan and for the two Eids the mosque conducts Eid prayers. Also, we liaise with local police and volunteers in traffic arrangements to minimise disturbance to the residents and traffic during the extended congregational prayers
- Sister group contribute by organising charitable work and activities for the ladies and children. Their involvement has raised their self-confidence and reduced their likelihood of being socially isolated

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 1 JULY 2023

- Members belong to different faiths and community receive orientation about Islam through our mosque's open days, resulting in wider social integration and build mutual trust and understanding between communities and its leadership.
- We also invite local primary school students and teachers to visit the mosque as part of their religious studies and give them an orientation into Islam
- The mosque also takes part in various fund-raising activities along with other charities for major disasters and pandemics

Volunteers

The Trustees wish to record their appreciation on behalf of the Mosque and community for the volunteers who assist in the smooth running of the Charity and are critical in helping to keep the running costs down. No volunteers were remunerated in the year.

Public benefit

The trustees have had regard to the Charities Commission guidance on public benefit. We are proud of the initiatives we have delivered to the benefit of the local and wider community and have fulfilled our charitable aims and objectives.

Achievements and performance

The Charity has continued with the activities as in the previous years, namely the advancement of Islam and related services to the community in the area. The Phase 4 building construction completed the whole structure. The next stage of construction involves the internal works such as electrical, plumbing, heating, plastering, tiling, toilets, and washing areas.

Risk Review

The Trustees have conducted their own review of the major risks to which the mosque is exposed, and steps have been initiated to minimise the identified risks. All functions of the mosque are subjected to periodic review, resulting in a process of ongoing improvement. All staffs are trained and have all the required statutory and regulatory clearances required.

In addition, all speakers who are allowed a platform at the mosque have due diligence conducted and material vetted prior to addressing the attendees at the mosque.

The impacts from the COVID-19 pandemic have eased throughout the year and the trustees remain vigilant and aware of these risks and perform regular reviews.

Risk policy

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Future plans

Over the coming financial year, the trustees are planning further work in relation construction of the Mosque.

Structure, governance and management

Governing document

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

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 1 JULY 2023

The trustees who served during the Period and up to the date of signature of the financial statements were:

AB Mohammed	
A Ajmal	(Resigned 28 November 2022)
TA Bin Suliman	(Resigned 30 June 2023)
S Islam	
D Bouchelouche	
AE Al-Shareedah	(Resigned 30 June 2023)
MS Mahroof	
AA Hadi	
M Hussain	

Recruitment and appointment of new trustees

The existing trustees are responsible for the recruiting of new trustees but in doing so the trustees seek the views and recommendations of others.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that Period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.


AB Mohammed

Trustee

Dated: 25 July 2024

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

Opinion

We have audited the financial statements of Newcastle Central Mosque Masjid Al-Tawhid (the 'charity') for the Period ended 1 July 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 1 July 2023 and of its incoming resources and application of resources, for the Period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

The risk of material misstatement due to error or fraud has been assessed in conjunction with how internal controls may mitigate any such risk. These controls are reviewed as part of the audit by performing systems walkthroughs to ensure they are operating effectively. Other substantive testing is also performed on all material balances and therefore any instances of non-compliance should be identified or considered as insignificant.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework, in which the charity operates and how the charity complies with that legal and regulatory framework
- inquired with management and those charged with governance about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud
- discussed with management and those charged with governance any non-compliance with laws and regulations and how fraud might occur including assessments of how and where the financial statements may be susceptible to fraud.

The risk of management override of controls was also considered an area of potential misstatement due to fraud. Audit procedures performed included testing of manual journal entries and other adjustments and evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Robson Laidler Accountants Ltd

Robson Laidler Accountants Limited

25 July 2024

**Chartered Accountants
Statutory Auditor**

Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
Tyne and Wear
England
NE2 1TJ

Robson Laidler Accountants Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 1 JULY 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income and endowments from:			
Donations and legacies	2	751,018	523,509
Other income	3	687	20,673
Total income		<u>751,705</u>	<u>544,182</u>
Expenditure on:			
Raising funds	4	39,761	107,088
Charitable activities	5	278,414	160,537
Total expenditure		<u>318,175</u>	<u>267,625</u>
Net income and movement in funds		<u>433,530</u>	<u>276,557</u>
Reconciliation of funds:			
Fund balances at 2 January 2022		<u>4,554,189</u>	<u>4,277,632</u>
Fund balances at 1 July 2023		<u><u>4,987,719</u></u>	<u><u>4,554,189</u></u>

The statement of financial activities includes all gains and losses recognised in the Period. All income and expenditure derive from continuing activities.

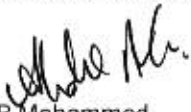
NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

BALANCE SHEET

AS AT 1 JULY 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	11		5,276,818		4,968,510
Current assets					
Cash at bank and in hand		268,271		98,039	
Creditors: amounts falling due within one year	12				
		557,370		512,360	
Net current liabilities			(289,099)		(414,321)
Total assets less current liabilities			4,987,719		4,554,189
The funds of the charity					
Unrestricted funds			4,987,719		4,554,189
			4,987,719		4,554,189

The financial statements were approved by the trustees on 25 July 2024


AB Mohammed
Trustee

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

STATEMENT OF CASH FLOWS

FOR THE PERIOD ENDED 1 JULY 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	16		476,102		347,418
Investing activities					
Capital construction costs		(310,570)		(588,713)	
Net cash used in investing activities			(310,570)		(588,713)
Financing activities					
Additional borrowings		4,700		107,500	
Net cash generated from financing activities			4,700		107,500
Net increase/(decrease) in cash and cash equivalents			170,232		(133,795)
Cash and cash equivalents at beginning of Period			98,039		231,834
Cash and cash equivalents at end of Period			<u>268,271</u>		<u>98,039</u>

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 1 JULY 2023

1 Accounting policies

Charity information

Newcastle Central Mosque Masjid Al-Tawhid is an unincorporated body (charity number :1115472).

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 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. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 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.

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 1 JULY 2023

1 Accounting policies (Continued)

1.6 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:

Plant and equipment	25% reducing balance
---------------------	----------------------

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 Taxation

The charity is exempt from tax on its charitable activities.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	751,018	523,509

3 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Other income	687	1,533
CJRS income	-	19,140
	<u>687</u>	<u>20,673</u>

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 1 JULY 2023

4 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Fundraising costs	39,761	107,088

5 Expenditure on charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
Direct costs		
Staff and teachers costs	145,938	92,635
Depreciation and impairment	2,262	2,011
Rent, rates & water	1,312	1,173
Insurance	43,001	23,464
Light and heat	14,369	6,460
Telephone	2,223	1,461
Advertising & subscriptions	2,301	3,753
Cleaning & sundries	11,478	3,243
Repairs & renewals	964	2,061
Prayer & Ramadan expenses	22,603	1,189
Covid food charity expenses	6,666	9,775
Children's programme expenses	8,221	4,769
	<u>261,338</u>	<u>151,994</u>
Share of support and governance costs (see note 6)		
Support	3,951	3,298
Governance	13,125	5,245
	<u>278,414</u>	<u>160,537</u>
Analysis by fund		
Unrestricted funds	<u>278,414</u>	<u>160,537</u>

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 1 JULY 2023

6 Support costs allocated to activities

	2023 £	2022 £
Bank charges	3,951	3,298
Governance costs	13,125	5,245
	<u>17,076</u>	<u>8,543</u>
Analysed between:		
Charitable activities	<u>17,076</u>	<u>8,543</u>

7 Auditor's remuneration

	2023 £	2022 £
Fees payable to the charity's auditor and associates:		
For audit services		
Audit of the financial statements of the charity	<u>6,636</u>	<u>4,200</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the Period.

9 Employees

The average monthly number of employees during the Period was:

	2023 Number	2022 Number
Teachers	14	15
Administration	4	3
Total	<u>18</u>	<u>18</u>
Employment costs	2023 £	2022 £
Wages and salaries	<u>145,938</u>	<u>92,635</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The Trustees consider that no remuneration is paid to key management.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 1 JULY 2023

11 Tangible fixed assets

	Assets under construction £	Plant and equipment £	Total £
Cost			
At 2 January 2022	4,962,475	19,070	4,981,545
Additions	310,570	-	310,570
	<u>5,273,045</u>	<u>19,070</u>	<u>5,292,115</u>
At 1 July 2023			
Depreciation and impairment			
At 2 January 2022	-	13,035	13,035
Depreciation charged in the Period	-	2,262	2,262
	<u>-</u>	<u>15,297</u>	<u>15,297</u>
At 1 July 2023			
Carrying amount			
At 1 July 2023	<u>5,273,045</u>	<u>3,773</u>	<u>5,276,818</u>
At 1 January 2022	<u>4,962,475</u>	<u>6,035</u>	<u>4,968,510</u>

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Borrowings	441,010	436,310
Accruals and deferred income	116,360	76,050
	<u>557,370</u>	<u>512,360</u>

13 Loans and overdrafts

	2023 £	2022 £
Other loans	<u>441,010</u>	<u>436,310</u>
Payable within one year	<u>441,010</u>	<u>436,310</u>

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 1 JULY 2023

14 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 2 January 2022 £	Incoming resources £	Resources expended £	At 1 July 2023 £
General funds	4,554,189	751,705	(318,175)	4,987,719
Previous year:	At 2 January 2021 £	Incoming resources £	Resources expended £	At 1 January 2022 £
General funds	4,277,632	544,182	(267,625)	4,554,189

15 Related party transactions

There were no disclosable related party transactions during the Period (2022 - none).

16 Cash generated from operations	2023 £	2022 £
Surplus for the Period	433,530	276,557
Adjustments for:		
Depreciation and impairment of tangible fixed assets	2,262	2,011
Movements in working capital:		
Increase in creditors	40,310	68,850
Cash generated from operations	476,102	347,418

17 Analysis of changes in net (debt)/funds

	At 2 January 2022 £	Cash flows £	At 1 July 2023 £
Cash at bank and in hand	98,039	170,232	268,271
Loans falling due within one year	(436,310)	(4,700)	(441,010)
	<u>(338,271)</u>	<u>165,532</u>	<u>(172,739)</u>

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

England & Wales - Charity number 1115472

Accounts

Charity registration number 1115472

**NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 JANUARY 2022**

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

AB Mohammed
TA Bin Suliman
M Zia
S Islam
D Bouchelouche
AE Al-Shareedah
MS Mahroof
AA Hadi
M Hussain

Charity number

1115472

Principal address

The White House
Grainger Park Road
Newcastle upon Tyne
Tyne and Wear
England
NE4 8RG

Auditor

Robson Laidler Accountants Limited
Fernwood House
Fernwood Road
Jesmond
Newcastle Upon Tyne
Tyne and Wear
England
NE2 1TJ

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

CONTENTS

	Page
Trustees' report	1 - 3
Independent auditor's report	4 - 6
Statement of financial activities	7 - 8
Balance sheet	9
Statement of cash flows	10
Notes to the financial statements	11 - 17

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

TRUSTEES' REPORT

FOR THE YEAR ENDED 1 JANUARY 2022

The trustees present their annual report and financial statements for the year ended 1 January 2022.

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 governing document, the Charities Act 2011 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 objectives of the charity are:

To advance the Muslim religion in the local area for the benefit of the public through the holding of prayer meetings, lectures, as well as producing and or distributing literature on Islam to enlighten others about the Islam religion.

- Provide high quality Islamic education for all sections of the community
- Promote interfaith dialogue
- Raise funds for the new mosque construction project and other charitable programmes
- Keep the new mosque Construction project progressing to next phase
- Provide funeral services
- Provide matrimonial service
- Organise fun days for the children
- Hold youth activities

Local initiatives

- The mosque continues to arrange multi-faith open days which are attended by a cross section of the community as well as representatives from a number of local authority departments and statutory agencies
- Led by the Imam, members of the committee and volunteers organise and hold a number of religious seminars and community related events to engage in inter faith dialogue and intra faith dialogue
- In Ramadan and for the two Eids the mosque conducts Eid prayers. Also we liaise with local police and volunteers in traffic arrangements to minimise disturbance to the local residents and traffic during the extended congregational prayers
- Sister group contribute by organising charitable work and activities for the ladies and children. Their involvement has raised their self-confidence and reduced their likelihood of being socially isolated
- Members belong to different faiths and community receive orientation about Islam through our mosque's open days, resulting in wider social integration and build mutual trust and understanding between communities and its leadership
- We also invite local primary school students and teachers to visit the mosque as part of their religious studies and give them an orientation into Islam
- The mosque also takes part in various fund raising activities along with other charities for major disasters and pandemics

Public benefit

The trustees have had regard to the Charities Commission guidance on public benefit. We are proud of the initiatives we have delivered to the benefit of the local and wider community, and have fulfilled our charitable aims and objectives.

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 1 JANUARY 2022

Achievements and performance

COVID 19

Though Covid pandemic brought life to a standstill to all communities. However, the mosque did not stop its charitable activities to its local community. With funding from local Council and other Aid Agencies, the mosque continued to support delivery of free food and medication to helpless people, to the old people, the disabled, refugees, asylum seekers, international students, single parents. Apart from free food programme some of the other activities were curtailed during the year.

Funds and donations

There had been a drop in the donations compared to previous year due to the effect of Covid – 19.

NEW MOSQUE CONSTRUCTION

Phase 4 completion

Stage 1 and Stage 2

1. Supply and install aluminium walling system
2. Fully glazed window system
3. Doors external
4. Louvres with internal mesh
5. Double Glazed units
6. Spandrels.

To conclude the mosque had pursued with its objectives during this period continuing advancement of the Muslim religion and helping the multi faith community during this difficult period of Covid pandemic, delivering all the support and assistance required to the cross section of the community. The mosque also established a strong bond with the local community, local government, aid agencies and other stakeholders. The new mosque construction project also progressed and completed Phase 4 (stage 1 -2.). Now the trustees are seeking funds to continue rest of the stages in Phase 4 construction.

Financial review

Total income for the year was £544,182 (2021: £701,172) which was composed mainly of fundraising and donations. Expenditure totalled £267,625 (2021: £201,424), giving an overall surplus of £276,557 (2021: £499,748). This surplus will continue to be used for the construction of the new Mosque.

Reserves policy

At 1 January 2022 the charity had total reserves of £4,554,189 (2021: £4,277,632) of which £21,989 (2021: £224,634) are classed as free reserves of the trust. The trust does not currently have a formal reserves policy however plans to use available free reserves mainly to fund the construction of a new Mosque.

Risk policy

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Future plans

Over the coming financial year, the trustees are planning further work in relation construction of the Mosque.

Structure, governance and management

Governing document

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

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 1 JANUARY 2022

The trustees who served during the year and up to the date of signature of the financial statements were:

AB Mohammed

A Ajmal

(Resigned 28 November 2022)

TA Bin Suliman

M Zia

S Islam

D Bouchelouche

AE Al-Shareedah

MS Mahroof

AA Hadi

M Hussain

Recruitment and appointment of new trustees

The existing trustees are responsible for the recruiting of new trustees but in doing so the trustees seek the views and recommendations of others.

Organisational structure

The trustees meet at regular intervals and are responsible for all decisions in relation to the running of the charity.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

AB Mohammed

Trustee

Dated: 22 December 2022

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

Opinion

We have audited the financial statements of Newcastle Central Mosque Masjid Al-Tawhid (the 'charity') for the year ended 1 January 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 1 January 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

The risk of material misstatement due to error or fraud has been assessed in conjunction with how internal controls may mitigate any such risk. These controls are reviewed as part of the audit by performing systems walkthroughs to ensure they are operating effectively. Other substantive testing is also performed on all material balances and therefore any instances of non-compliance should be identified or considered as insignificant.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Michael T Moran BA FCA (Senior Statutory Auditor)
for and on behalf of Robson Laidler Accountants Limited

23 December 2022

Statutory Auditor

Fernwood House
Fernwood Road
Jesmond
Newcastle Upon Tyne
Tyne and Wear
England
NE2 1TJ

Robson Laidler Accountants Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 1 JANUARY 2022

Current financial year

	Notes	Unrestricted funds 2022 £	Total 2021 £
<u>Income and endowments from:</u>			
Donations and legacies	2	523,509	681,197
Other income	3	20,673	19,975
Total income		<u>544,182</u>	<u>701,172</u>
<u>Expenditure on:</u>			
Raising funds	4	107,088	98,192
Charitable activities	5	160,537	103,232
Total resources expended		<u>267,625</u>	<u>201,424</u>
Net income for the year/ Net movement in funds		276,557	499,748
Fund balances at 2 January 2021		<u>4,277,632</u>	<u>3,777,884</u>
Fund balances at 1 January 2022		<u><u>4,554,189</u></u>	<u><u>4,277,632</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 1 JANUARY 2022

Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	2	671,397	9,800	681,197
Other income	3	19,975	-	19,975
Total income		691,372	9,800	701,172
<u>Expenditure on:</u>				
Raising funds	4	98,192	-	98,192
Charitable activities	5	93,432	9,800	103,232
Total resources expended		191,624	9,800	201,424
Net income for the year/ Net movement in funds		499,748	-	499,748
Fund balances at 2 January 2020		3,777,884	-	3,777,884
Fund balances at 1 January 2021		4,277,632	-	4,277,632

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

BALANCE SHEET

AS AT 1 JANUARY 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9	4,968,510		4,381,808	
Current assets					
Cash at bank and in hand		98,039		231,834	
Creditors: amounts falling due within one year	11	(512,360)		(336,010)	
Net current liabilities			(414,321)		(104,176)
Total assets less current liabilities			4,554,189		4,277,632
Income funds					
Unrestricted funds			4,554,189		4,277,632
			4,554,189		4,277,632

The financial statements were approved by the Trustees on 22 December 2022

AB Mohammed
Trustee

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 1 JANUARY 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	14		347,418		503,629
Investing activities					
Capital construction costs		(588,713)		(955,876)	
Net cash used in investing activities			(588,713)		(955,876)
Financing activities					
Additional borrowings		107,500		500	
Net cash generated from financing activities			107,500		500
Net decrease in cash and cash equivalents			(133,795)		(451,747)
Cash and cash equivalents at beginning of year			231,834		683,581
Cash and cash equivalents at end of year			98,039		231,834

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 1 JANUARY 2022

1 Accounting policies

Charity information

Newcastle Central Mosque Masjid Al-Tawhid is an unincorporated body (charity number :1115472).

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 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. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 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.

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 1 JANUARY 2022

1 Accounting policies

(Continued)

1.6 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:

Plant and equipment 25% reducing balance

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 Taxation

The charity is exempt from tax on its charitable activities.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2022	2021	2021	2021
	£	£	£	£
Donations and gifts	523,509	661,397	-	661,397
Grants receivable	-	10,000	9,800	19,800
	<u>523,509</u>	<u>671,397</u>	<u>9,800</u>	<u>681,197</u>
Grants receivable				
Community Fund	-	10,000	-	10,000
DEFRA	-	-	9,800	9,800
	<u>-</u>	<u>10,000</u>	<u>9,800</u>	<u>19,800</u>

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 1 JANUARY 2022

3 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Other income	1,533	19,975
CJRS income	19,140	-
	<u>20,673</u>	<u>19,975</u>

4 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Fundraising costs	107,088	98,192
	<u>107,088</u>	<u>98,192</u>

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 1 JANUARY 2022

5 Charitable activities

	Running costs 2022 £	Running costs 2021 £
Staff costs	92,635	65,445
Depreciation and impairment	2,011	2,681
Rent, rates & water	1,173	1,666
Insurance	23,464	4,300
Light and heat	6,460	(18,992)
Telephone	1,461	1,460
Advertising & subscriptions	3,753	5,361
Cleaning & sundries	3,243	6,542
Repairs & renewals	2,061	1,188
Prayer & Ramadan expenses	1,189	-
Covid food charity expenses	9,775	20,105
Children's programme expenses	4,769	4,997
	<u>151,994</u>	<u>94,753</u>
Share of support costs (see note 6)	3,298	763
Share of governance costs (see note 6)	5,245	7,716
	<u>160,537</u>	<u>103,232</u>
Analysis by fund		
Unrestricted funds	160,537	93,432
Restricted funds	-	9,800
	<u>160,537</u>	<u>93,432</u>

6 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Bank charges	3,298	-	3,298	763	-	763
Audit fees	-	4,200	4,200	-	4,800	4,800
Legal and professional	-	1,045	1,045	-	2,916	2,916
	<u>3,298</u>	<u>5,245</u>	<u>8,543</u>	<u>763</u>	<u>7,716</u>	<u>8,479</u>
Analysed between						
Charitable activities	<u>3,298</u>	<u>5,245</u>	<u>8,543</u>	<u>763</u>	<u>7,716</u>	<u>8,479</u>

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 1 JANUARY 2022

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Teachers	15	16
Administration	3	3
Total	<u>18</u>	<u>19</u>

Employment costs

	2022	2021
	£	£
Wages and salaries	<u>92,635</u>	<u>65,445</u>

There were no employees whose annual remuneration was more than £60,000.

9 Tangible fixed assets

	Assets under construction	Plant and equipment	Total
	£	£	£
Cost			
At 2 January 2021	4,373,762	19,070	4,392,832
Additions	588,713	-	588,713
At 1 January 2022	<u>4,962,475</u>	<u>19,070</u>	<u>4,981,545</u>
Depreciation and impairment			
At 2 January 2021	-	11,024	11,024
Depreciation charged in the year	-	2,011	2,011
At 1 January 2022	<u>-</u>	<u>13,035</u>	<u>13,035</u>
Carrying amount			
At 1 January 2022	<u>4,962,475</u>	<u>6,035</u>	<u>4,968,510</u>
At 1 January 2021	<u>4,373,762</u>	<u>8,046</u>	<u>4,381,808</u>

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 1 JANUARY 2022

10 Loans and overdrafts

	2022 £	2021 £
Other loans	436,310	328,810
Payable within one year	436,310	328,810

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Borrowings	436,310	328,810
Accruals and deferred income	76,050	7,200
	512,360	336,010

12 Capital commitments

At the year end the Charity had begun work on phase 4 of the mosque construction project. The main construction costs are estimated at £870,600 of which £304,710 remains unpaid at the year end.

13 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

14 Cash generated from operations

	2022 £	2021 £
Surplus for the year	276,557	499,748
Adjustments for:		
Depreciation and impairment of tangible fixed assets	2,011	2,681
Movements in working capital:		
Increase in creditors	68,850	1,200
Cash generated from operations	347,418	503,629

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 1 JANUARY 2022

15 Analysis of changes in net (debt)/funds

	At 2 January 2021 £	Cash flows £	At 1 January 2022 £
Cash at bank and in hand	231,834	(133,795)	98,039
Loans falling due within one year	(328,810)	(107,500)	(436,310)
	<u>(96,976)</u>	<u>(241,295)</u>	<u>(338,271)</u>

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

England & Wales - Charity number 1115472

Accounts

Charity Registration No. 1115472

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHI
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 JANUARY 2021

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHI

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

AB Mohammed
A Amjal
TA Bin Suliman
M Zia
S Islam
D Bouchelouche
AE Al-Shareedah
MS Mahroof
AA Hadi
M Hussain

Charity number

1115472

Principal address

The White House
Grainger Park Road
Newcastle upon Tyne
Tyne and Wear
England
NE4 8RG

Auditor

Robson Laidler Accountants Limited
Fernwood House
Fernwood Road
Jesmond
Newcastle Upon Tyne
Tyne and Wear
England
NE2 1TJ

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHI

CONTENTS

	Page
Trustees' report	1 - 3
Independent auditor's report	4 - 6
Statement of financial activities	7
Balance sheet	8
Statement of cash flows	9
Notes to the financial statements	10 - 15

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHI

TRUSTEES' REPORT

FOR THE YEAR ENDED 1 JANUARY 2021

The trustees present their report and financial statements for the year ended 1 January 2021.

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 governing document, the Charities Act 2011 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 objectives of the charity are:

To advance the Muslim religion in the local area for the benefit of the public through the holding of prayer meetings, lectures, as well as producing and or distributing literature on Islam to enlighten others about the Islam religion.

- Provide high quality Islamic education for all sections of the community
- Promote interfaith dialogue
- Raise funds for the new mosque construction project and other charitable programmes
- Keep the new mosque Construction project progressing to next phase.
- Provide funeral services
- Provide matrimonial service
- Organise fun days for the children
- Hold youth activities

Local initiatives

- The mosque continues to arrange multi-faith open days which are attended by a cross section of the community as well as representatives from a number of local authority departments and statutory agencies
- Led by the Imam, members of the committee and volunteers organise and hold a number of religious seminars and community related events to engage in inter faith dialogue and intra faith dialogue
- In Ramadan and for the two Eids the mosque conducts Eid prayers. Also we liaise with local police and volunteers in traffic arrangements to minimise disturbance to the local residents and traffic during the extended congregational prayers
- Ladies group have been contributing a lot to the charitable work and organise activities for the ladies and children. Their involvement has raised their self confidence and reduced their likelihood of being socially isolated.
- Members belong to different faiths and community were able to receive orientation about Islam through our mosque's open days, resulting in wider social integration and build mutual trust and understanding between communities and its leadership.
- We also invite local primary school students and teachers to visit the mosque as part of their religious studies and give them an orientation into Islam.
- The mosque also takes part in various fund raising activities along with other charities for major disasters and pandemics

Public benefit

The trustees have had regard to the Charities Commission guidance on public benefit. We are proud of the initiatives we have delivered to the benefit of the local and wider community, and have fulfilled our charitable aims and objectives.

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHI

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 1 JANUARY 2021

Achievements and performance

COVID 19

The Covid pandemic brought life to a standstill to all communities. The mosque was closed for all religious activities. However, the mosque did not stop its charitable activities to its local community. With funding from local Council and other Aid Agencies the mosque organised a support group to deliver free food and medication to self isolating people, to the old people, the disabled, refugees, asylum seekers, international students, single parents. It was continued for several months until the lockdown was eased.

This work was greatly appreciated and it was documented by ITV to broadcast in the ITV news Channel. This link is for the ITV broadcast [Newcastle Mosque launches COVID-19 support group for those in need](#)
ITV News Tyne Tees

NEW MOSQUE CONSTRUCTION

Phase 3 completion

- Internal and external
- Installation of all roofs
- Completion of roof membranes, stonework and drainage
- Completion of all drainage, pipe works, run offs etc
- Design, manufacture and install of all the stonework
- External brickwork
- Limited internal brickwork carried over from previous phases

Having completed the Phase 3 the construction is now focused to next stage which is Phase 4.

To conclude the mosque had pursued with its objectives during this period continuing advancement of the Muslim religion and helping the multi faith community during this difficult period of Covid pandemic, delivering all the support and assistance required to the cross section of the community. The mosque also established a strong bond with the local community, local government, aid agencies and other stakeholders.

The new mosque construction project also progressed and completed Phase 3. Now the trustees are seeking funds for Phase 4 of the construction.

Financial review

Total income for the year was £701,172 (2020: £1,049,888) which was composed mainly of fundraising and donations. Expenditure totalled £201,424 (2020: £244,429), giving an overall surplus of £499,748 (2020: £805,459). This surplus will continue to be used for the construction of the new Mosque.

Reserves policy

At 1 January 2021 the charity had total reserves of £4,277,632 (2020: £3,777,884) of which £224,634 (2020: £677,581) are classed as free reserves of the trust. The trust does not currently have a formal reserves policy however plans to use available free reserves mainly to fund the construction of a new Mosque.

Risk policy

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Future plans

Over the coming financial year, the trustees are planning further work in relation construction of the Mosque.

Structure, governance and management

Governing document

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

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHI

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 1 JANUARY 2021

The trustees who served during the year and up to the date of signature of the financial statements were:

AB Mohammed
AAmjal
TA Bin Suliman
M Zia
S Islam
D Bouchelouche
AE Al-Shareedah
MS Mahroof
AA Hadi
M Hussain

Recruitment and appointment of new trustees

The existing trustees are responsible for the recruiting of new trustees but in doing so the trustees seek the views and recommendations of others.

Organisational structure

The trustees meet at regular intervals and are responsible for all decisions in relation to the running of the charity.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.


D Bouchelouche

Trustee

Dated: 24 December 2021

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHI

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHI

Opinion

We have audited the financial statements of Newcastle Central Mosque Masjid Al-Tawhi (the 'charity') for the year ended 1 January 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 1 January 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHI

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHI

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

The risk of material misstatement due to error or fraud has been assessed in conjunction with how internal controls may mitigate any such risk. These controls are reviewed as part of the audit by performing systems walkthroughs to ensure they are operating effectively. Other substantive testing is also performed on all material balances and therefore any instances of non-compliance should be identified or considered as insignificant.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

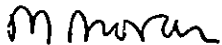
NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHI

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHI

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Michael T Moran (FCA) (Senior Statutory Auditor)
for and on behalf of Robson Laidler Accountants Limited

24 December 2021

Chartered Accountants
Statutory Auditor

Fernwood House
Fernwood Road
Jesmond
Newcastle Upon Tyne
Tyne and Wear
England
NE2 1TJ

Robson Laidler Accountants Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHI

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 1 JANUARY 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £
<u>Income from:</u>					
Donations and legacies	2	691,372	9,800	701,172	1,049,888
<u>Expenditure on:</u>					
Raising funds	3	98,192	-	98,192	99,527
Charitable activities	4	93,432	9,800	103,232	144,902
Total resources expended		191,624	9,800	201,424	244,429
Net income for the year/ Net movement in funds		499,748	-	499,748	805,459
Fund balances at 2 January 2020		3,777,884	-	3,777,884	2,972,425
Fund balances at 1 January 2021		4,277,632	-	4,277,632	3,777,884

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

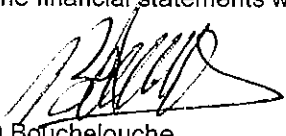
NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHI

BALANCE SHEET

AS AT 1 JANUARY 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	8	4,381,808		3,428,613	
Current assets					
Cash at bank and in hand		231,834		683,581	
Creditors: amounts falling due within one year	9	<u>(336,010)</u>		<u>(334,310)</u>	
Net current (liabilities)/assets			(104,176)		349,271
Total assets less current liabilities			<u>4,277,632</u>		<u>3,777,884</u>
Income funds					
Unrestricted funds			4,277,632		3,777,884
			<u>4,277,632</u>		<u>3,777,884</u>

The financial statements were approved by the Trustees on 24 December 2021


D Bouchelouche
Trustee

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHI

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 1 JANUARY 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	13		503,629		811,284
Investing activities					
Purchase of tangible fixed assets		(955,876)		(799,058)	
Net cash used in investing activities			(955,876)		(799,058)
Financing activities					
Repayment of borrowings		500		8,500	
Net cash generated from financing activities			500		8,500
Net (decrease)/increase in cash and cash equivalents			(451,747)		20,726
Cash and cash equivalents at beginning of year			683,581		662,855
Cash and cash equivalents at end of year			<u>231,834</u>		<u>683,581</u>

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHI

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 1 JANUARY 2021

1 Accounting policies

Charity Information

Newcastle Central Mosque Masjid Al-Tawhi is an unincorporated body (charity number :1115472).

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 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. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 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.

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 1 JANUARY 2021

1 Accounting policies (Continued)

1.6 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:

Plant and equipment 25% reducing balance

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 Taxation

The charity is exempt from tax on its charitable activities.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts	661,397	-	661,397	1,049,888
Grants receivable	29,975	9,800	39,775	-
	<u>691,372</u>	<u>9,800</u>	<u>701,172</u>	<u>1,049,888</u>
Grants receivable				
Furlough grant income	19,975	-	19,975	-
Community Fund	10,000	-	10,000	-
DEFRA	-	9,800	9,800	-
	<u>29,975</u>	<u>9,800</u>	<u>39,775</u>	<u>-</u>

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 1 JANUARY 2021

3 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Fundraising costs	98,192	99,527
	<u>98,192</u>	<u>99,527</u>

4 Charitable activities

	Running costs	Running costs
	2021	2020
	£	£
Staff costs	65,445	59,402
Depreciation and impairment	2,681	3,575
Rent, rates & water	1,666	3,073
Insurance	4,300	1,522
Light and heat	(18,992)	40,224
Telephone	1,460	1,050
Advertising & subscriptions	5,361	3,836
Cleaning & sundries	6,542	4,165
Repairs & renewals	1,188	5,014
Prayer & Ramadan expenses	-	11,077
Covid food charity expenses	20,105	-
Children's programme expenses	4,997	-
	<u>94,753</u>	<u>132,938</u>
Share of support costs (see note 5)	763	1,753
Share of governance costs (see note 5)	7,716	10,211
	<u>103,232</u>	<u>144,902</u>
Analysis by fund		
Unrestricted funds	93,432	144,902
Restricted funds	9,800	-
	<u>103,232</u>	<u>144,902</u>

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 1 JANUARY 2021

5 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Bank charges	763	-	763	1,753	-	1,753
Audit fees	-	4,800	4,800	-	3,000	3,000
Legal and professional	-	2,916	2,916	-	7,211	7,211
	<u>763</u>	<u>7,716</u>	<u>8,479</u>	<u>1,753</u>	<u>10,211</u>	<u>11,964</u>
Analysed between Charitable activities	<u>763</u>	<u>7,716</u>	<u>8,479</u>	<u>1,753</u>	<u>10,211</u>	<u>11,964</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Teachers	16	14
Administration	3	1
Total	<u>19</u>	<u>15</u>
Employment costs	2021	2020
	£	£
Wages and salaries	<u>65,445</u>	<u>59,402</u>

There were no employees whose annual remuneration was £60,000 or more.

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 1 JANUARY 2021

8 Tangible fixed assets

	Assets under construction	Plant and equipment	Total
	£	£	£
Cost			
At 2 January 2020	3,417,886	19,070	3,436,956
Additions	955,876	-	955,876
At 1 January 2021	<u>4,373,762</u>	<u>19,070</u>	<u>4,392,832</u>
Depreciation and impairment			
At 2 January 2020	-	8,343	8,343
Depreciation charged in the year	-	2,681	2,681
At 1 January 2021	<u>-</u>	<u>11,024</u>	<u>11,024</u>
Carrying amount			
At 1 January 2021	<u>4,373,762</u>	<u>8,046</u>	<u>4,381,808</u>
At 1 January 2020	<u>3,417,886</u>	<u>10,727</u>	<u>3,428,613</u>

9 Creditors: amounts falling due within one year

	2021	2020
	£	£
Borrowings	328,810	328,310
Accruals and deferred income	7,200	6,000
	<u>336,010</u>	<u>334,310</u>

10 Loans and overdrafts

	2021	2020
	£	£
Other loans	<u>328,810</u>	<u>328,310</u>
Payable within one year	<u>328,810</u>	<u>328,310</u>

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 1 JANUARY 2021

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at 1 January 2021 £
	Balance at 2 January 2020 £	Incoming resources £	Resources expended £	
Covid Support Fund	-	9,800	(9,800)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The Covid Support Fund represents a grant received specifically for providing help and support to the local community.

12 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

13 Cash generated from operations	2021 £	2020 £
Surplus for the year	499,748	805,459
Adjustments for:		
Depreciation and impairment of tangible fixed assets	2,681	3,575
Movements in working capital:		
Increase in creditors	1,200	2,250
Cash generated from operations	<u>503,629</u>	<u>811,284</u>

14 Analysis of changes in net debt

	At 2 January 2020 £	Cash flows £	At 1 January 2021 £
Cash at bank and in hand	683,581	(451,747)	231,834
Loans falling due within one year	(328,310)	(500)	(328,810)
	<u>355,271</u>	<u>(452,247)</u>	<u>(96,976)</u>

NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

England & Wales - Charity number 1115472

Accounts

REGISTERED CHARITY NUMBER: 1115472

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 JANUARY 2020
FOR
NEWCASTLE CENTRAL MOSQUE
MASJID AL-TAWHID**

Robson Laidler Accountants Limited
Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
NE2 1TJ

**NEWCASTLE CENTRAL MOSQUE
MASJID AL-TAWHID**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 JANUARY 2020**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 4
Report of the Independent Auditors	5 to 6
Statement of Financial Activities	7
Balance Sheet	8
Cash Flow Statement	9
Notes to the Cash Flow Statement	10
Notes to the Financial Statements	11 to 16

**NEWCASTLE CENTRAL MOSQUE
MASJID AL-TAWHID**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 1 JANUARY 2020**

REGISTERED CHARITY NUMBER
1115472

TRUSTEES

Mr Abdul Basith Mohammed
Mr Abbas Amjal
Mr Tamin Abdullah Bin Suliman
Mr Majah Zia
Mr Syed Islam
Mr Djamel Bouchelouche
Mr Abdulaziz E. Al-Shareedah
Mr Mohammed Shihabdeen Mahroof
Mrs Aisha Abdul Hadi
Mr Mustafa Hussain

PRINCIPAL ADDRESS

The White House
Grainger Park Road
Newcastle Upon Tyne
NE4 8RG

AUDITORS

Robson Laidler Accountants Limited
Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
Tyne and Wear
NE2 1TJ

BANKERS

Barclays Bank UK PLC

**NEWCASTLE CENTRAL MOSQUE
MASJID AL-TAWHID**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 1 JANUARY 2020**

The trustees present their report with the financial statements of the charity for the year ended 1 January 2020. 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 Objectives of the charity are:

- To advance the Muslim religion for the benefit of the public through the holding of prayer meetings, lectures, as well as producing and or distributing literature on Islam to enlighten others about the Islam religion.
- To provide high quality Islamic education for all sections of the community
- To promote interfaith dialogue
- To raise funds for the new mosque construction project and other charitable programmes
- To keep the New Mosque Construction project progressing to next phase.
- To provide funeral services
- To provide matrimonial service
- To provide Fun days for the children
- Hold youth activities

Local initiatives

The mosque continues to arrange multi-faith open days which are attended by a cross section of the community as well as representatives from a number of local authority departments and statutory agencies, Led by the Imam, members of the committee and volunteers attend a number of religious seminars and community related events to engage in inter faith dialogue and intra faith dialogue.

In Ramadan and for both Eid prayers, we liaise with local police and volunteers in traffic arrangements to minimise disturbance to the local residents and traffic during the extended congregational prayers. Ladies groups have been contributing a lot to the charitable work and development activities. Their involvement has raised their self-esteem and reduced their likely hood of being socially isolated.

Members belonging to different faiths and communities were able to receive orientation about Islam through our mosque's open days, resulting in wider social integration and building mutual trust and understanding between communities and its leadership. We also invite local primary school students and teachers to visit the mosque as part of their religious studies and give them an orientation into Islam.

The mosque also takes part in various fund raising activities along with other charities for any major disasters.

Public benefit

The trustees have had regard to the Charities Commission guidance on public benefit. We are proud of the initiatives we have delivered to the benefit of the local and wider community, and have fulfilled our charitable aims and objectives.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The mosque has pursued with its objectives during the period for the advancement of the Muslim religion in the local area by holding daily congregational prayer and lecture to all young and old. The mosque has developed a strong bond with the local community and has created an environment for the local community to get together.

The new mosque construction project has progressed and completed Phase 2 with the structure of the mosque completed. Now the trustees are seeking funds for Phase 3 of the construction.

**NEWCASTLE CENTRAL MOSQUE
MASJID AL-TAWHID**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 1 JANUARY 2020**

FINANCIAL REVIEW

Financial position

Total income for the year was £1,049,888 (2019: £452,916) which was composed entirely of fundraising and donations. Expenditure totalled £244,429 (2019: £128,560), giving an overall surplus of £805,459 (2019: £324,356). This surplus will continue to be used for the construction of the new Mosque.

Reserves policy

At 1 January 2020 the charity had total reserves of £3,777,884 (2019: £2,972,425) of which £349,271 (2019: £339,295) are classed as free reserves of the trust. The trust does not currently have a formal reserves policy however plans to use available free reserves mainly to fund the construction of a new Mosque.

FUTURE PLANS

Over the coming financial year, the trustees are planning further work in relation construction of the Mosque.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The existing trustees are responsible for the recruiting of new trustees but in doing so the trustees seek the views and recommendations of others.

Organisational structure

The trustees meet at regular intervals and are responsible for all decisions in relation to the running of the charity.

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.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

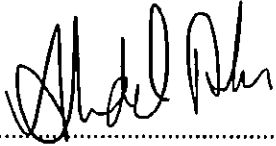
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**NEWCASTLE CENTRAL MOSQUE
MASJID AL-TAWHID**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 1 JANUARY 2020**

Approved by order of the board of trustees on 27/sep/21 and signed on its behalf by:



.....
A B Mohammed - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
NEWCASTLE CENTRAL MOSQUE
MASJID AL-TAWHID**

Opinion

We have audited the financial statements of Newcastle Central Mosque Masjid Al-Tawhid (the 'charity') for the year ended 1 January 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 1 January 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
NEWCASTLE CENTRAL MOSQUE
MASJID AL-TAWHID**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Robson Laidler Accountants Ltd

Robson Laidler Accountants Limited
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
NE2 1TJ

Date: *29 September 2021*

**NEWCASTLE CENTRAL MOSQUE
MASJID AL-TAWHID**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 1 JANUARY 2020**

	Notes	Unrestricted funds £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,049,888	-	1,049,888	452,916
EXPENDITURE ON					
Raising funds	3	99,527	-	99,527	25,000
Charitable activities	4				
Costs of Activities for Charitable Objectives		132,938	-	132,938	96,184
Support costs		11,964	-	11,964	7,376
Total		244,429	-	244,429	128,560
NET INCOME		805,459	-	805,459	324,356
RECONCILIATION OF FUNDS					
Total funds brought forward		2,972,425	-	2,972,425	2,648,069
TOTAL FUNDS CARRIED FORWARD		3,777,884	-	3,777,884	2,972,425

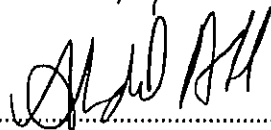
The notes form part of these financial statements

**NEWCASTLE CENTRAL MOSQUE
MASJID AL-TAWHID**

**BALANCE SHEET
1 JANUARY 2020**

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible assets	10	3,428,613	2,633,130
CURRENT ASSETS			
Cash at bank and in hand		683,581	662,855
CREDITORS			
Amounts falling due within one year	11	(334,310)	(323,560)
NET CURRENT ASSETS		<u>349,271</u>	<u>339,295</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,777,884</u>	<u>2,972,425</u>
NET ASSETS		<u>3,777,884</u>	<u>2,972,425</u>
FUNDS	14		
Unrestricted funds:			
General fund		<u>3,777,884</u>	<u>2,972,425</u>
TOTAL FUNDS		<u>3,777,884</u>	<u>2,972,425</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27/5/2021 and were signed on its behalf by:


.....
A B Mohammed - Trustee

**NEWCASTLE CENTRAL MOSQUE
MASJID AL-TAWHID**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 1 JANUARY 2020**

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	<u>811,284</u>	<u>332,874</u>
Net cash provided by operating activities		<u>811,284</u>	<u>332,874</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(799,058)</u>	<u>(411,958)</u>
Net cash used in investing activities		<u>(799,058)</u>	<u>(411,958)</u>
Cash flows from financing activities			
New loans in year		<u>8,500</u>	<u>27,000</u>
Net cash provided by financing activities		<u>8,500</u>	<u>27,000</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>662,855</u>	<u>714,939</u>
Cash and cash equivalents at the end of the reporting period		<u><u>683,581</u></u>	<u><u>662,855</u></u>

The notes form part of these financial statements

**NEWCASTLE CENTRAL MOSQUE
MASJID AL-TAWHID**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 1 JANUARY 2020**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net Income for the reporting period (as per the Statement of Financial Activities)	805,459	324,356
Adjustments for:		
Depreciation charges	3,575	4,768
Increase in creditors	2,250	3,750
Net cash provided by operations	<u>811,284</u>	<u>332,874</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 2.1.19 £	Cash flow £	At 1.1.20 £
Net cash			
Cash at bank and in hand	<u>662,855</u>	<u>20,726</u>	<u>683,581</u>
	<u>662,855</u>	<u>20,726</u>	<u>683,581</u>
Debt			
Debts falling due within 1 year	<u>(319,810)</u>	<u>(8,500)</u>	<u>(328,310)</u>
	<u>(319,810)</u>	<u>(8,500)</u>	<u>(328,310)</u>
Total	<u>343,045</u>	<u>12,226</u>	<u>355,271</u>

The notes form part of these financial statements

**NEWCASTLE CENTRAL MOSQUE
MASJID AL-TAWHID**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 JANUARY 2020**

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.

Statement of compliance

Newcastle Central Mosque Masjid Al-Tawhid is an unincorporated body (charity number: 1115472). The operational address is recorded on the main contents page.

Newcastle Central Mosque Masjid Al-Tawhid meets the definition of a public benefit entity entry under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements have been prepared on a going concern basis on the ground that current and future sources of funding or support will be more than adequate for the charity's needs. The Trustees have considered a period of 12 months from the balance sheet date and consider no further disclosures relating to the charity's ability to continue as a going concern need to be made.

The financial accounts are prepared in Sterling (£).

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.

Fixtures and fittings - 25% on reducing balance

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.

**NEWCASTLE CENTRAL MOSQUE
MASJID AL-TAWHID**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 1 JANUARY 2020**

2. DONATIONS AND LEGACIES		2020	2019
		£	£
Donations		<u>1,049,888</u>	<u>452,916</u>
3. RAISING FUNDS			
Raising donations and legacies		2020	2019
		£	£
Fund raising expenses		<u>99,527</u>	<u>25,000</u>
4. CHARITABLE ACTIVITIES COSTS			
	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Costs of Activities for Charitable Objectives	132,938	-	132,938
Support costs	-	11,964	11,964
	<u>132,938</u>	<u>11,964</u>	<u>144,902</u>
5. DIRECT COSTS OF CHARITABLE ACTIVITIES		2020	2019
		£	£
Staff costs		59,402	56,541
Rent, rates & water		3,073	2,526
Insurance		1,522	1,993
Light and heat		40,224	5,847
Telephone		1,050	1,075
Postage and stationery		767	4,358
Advertising & subscriptions		3,069	778
Cleaning & sundries		3,589	812
Repairs & renewals		5,014	2,471
Travel		576	1,731
Prayer & ramadan expenditure		11,077	13,284
Depreciation		3,575	4,768
		<u>132,938</u>	<u>96,184</u>

**NEWCASTLE CENTRAL MOSQUE
MASJID AL-TAWHID**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 1 JANUARY 2020**

6. SUPPORT COSTS

	Finance £	Other £	Totals £
Support costs	<u>1,753</u>	<u>10,211</u>	<u>11,964</u>

Support costs, included in the above, are as follows:

	2020 Support costs £	2019 Total activities £
Bank charges	1,753	1,555
Legal & professional fees	7,211	2,071
Independent examiner's fees	3,000	3,750
	<u>11,964</u>	<u>7,376</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 1 January 2020 nor for the year ended 1 January 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 1 January 2020 nor for the year ended 1 January 2019.

8. STAFF COSTS

	2020 £	2019 £
Wages and salaries	<u>59,402</u>	<u>56,541</u>
	<u>59,402</u>	<u>56,541</u>

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

	2020	2019
Teachers	14	15
Administration	1	1
	<u>15</u>	<u>16</u>

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

**NEWCASTLE CENTRAL MOSQUE
MASJID AL-TAWHID**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 1 JANUARY 2020**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

All funds were unrestricted in the previous year therefore the comparative information is the same as that showing on the Statement of Financial Activities.

10. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 2 January 2019	2,618,828	19,070	2,637,898
Additions	799,058	-	799,058
	<u>3,417,886</u>	<u>19,070</u>	<u>3,436,956</u>
At 1 January 2020			
DEPRECIATION			
At 2 January 2019	-	4,768	4,768
Charge for year	-	3,575	3,575
	<u>-</u>	<u>8,343</u>	<u>8,343</u>
At 1 January 2020			
NET BOOK VALUE			
At 1 January 2020	<u>3,417,886</u>	<u>10,727</u>	<u>3,428,613</u>
At 1 January 2019	<u>2,618,828</u>	<u>14,302</u>	<u>2,633,130</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other creditors	<u>334,310</u>	<u>323,560</u>

12. LOANS

An analysis of the maturity of loans is given below:

	2020 £	2019 £
Amounts falling due within one year on demand:		
Other loans	<u>328,310</u>	<u>319,810</u>

NEWCASTLE CENTRAL MOSQUE
MASJID AL-TAWHID

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 1 JANUARY 2020

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted fund £	2020 Total funds £	2019 Total funds £
Fixed assets	3,428,613	-	3,428,613	2,633,130
Current assets	683,581	-	683,581	662,855
Current liabilities	(334,310)	-	(334,310)	(323,560)
	<u>3,777,884</u>	<u>-</u>	<u>3,777,884</u>	<u>2,972,425</u>

14. MOVEMENT IN FUNDS

	At 2.1.19 £	Net movement in funds £	At 1.1.20 £
Unrestricted funds			
General fund	2,972,425	805,459	3,777,884
TOTAL FUNDS	<u>2,972,425</u>	<u>805,459</u>	<u>3,777,884</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,049,888	(244,429)	805,459
TOTAL FUNDS	<u>1,049,888</u>	<u>(244,429)</u>	<u>805,459</u>

Comparatives for movement in funds

	At 2.1.18 £	Prior year adjustment £	Net movement in funds £	At 1.1.19 £
Unrestricted funds				
General fund	2,790,218	(142,149)	324,356	2,972,425
TOTAL FUNDS	<u>2,790,218</u>	<u>(142,149)</u>	<u>324,356</u>	<u>2,972,425</u>

**NEWCASTLE CENTRAL MOSQUE
MASJID AL-TAWHID**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 1 JANUARY 2020**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	452,916	(128,560)	324,356
TOTAL FUNDS	<u>452,916</u>	<u>(128,560)</u>	<u>324,356</u>

Unrestricted Funds

General fund - this represents the free reserves of the charity

15. CAPITAL COMMITMENTS

At the year end the Charity had begun work on phase 3 of the mosque construction project. The main construction costs are estimated as £1.2 million of which £900,000 remains unpaid at the year end.

16. RELATED PARTY DISCLOSURES

Imam Mr Basith, a trustee of the charity was paid £nil (2019: £2,200) during the year for self employed services for teaching and Imam duties. No remuneration was received in respect of his duties as a trustee.