

**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
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NE2 1TJ

**NEWCASTLE CENTRAL MOSQUE
MASJID AL-TAWHID**

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FOR THE YEAR ENDED 1 JANUARY 2020**

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**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

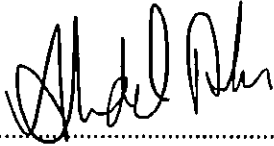
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed 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

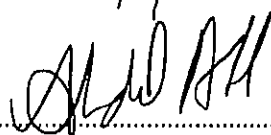
The notes form part of these financial statements

**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		3,777,884	2,972,425
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 27/5/21 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		<u>20,726</u>	<u>(52,084)</u>
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	811,284	332,874

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	662,855	20,726	683,581
	662,855	20,726	683,581
Debt			
Debts falling due within 1 year	(319,810)	(8,500)	(328,310)
	(319,810)	(8,500)	(328,310)
Total	343,045	12,226	355,271

The notes form part of these financial statements

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
At 1 January 2020	3,417,886	19,070	3,436,956
DEPRECIATION			
At 2 January 2019	-	4,768	4,768
Charge for year	-	3,575	3,575
At 1 January 2020	-	8,343	8,343
NET BOOK VALUE			
At 1 January 2020	3,417,886	10,727	3,428,613
At 1 January 2019	2,618,828	14,302	2,633,130

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other creditors	334,310	323,560

12. LOANS

An analysis of the maturity of loans is given below:

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

**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.