

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

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

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# NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

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# NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

## TRUSTEES' REPORT

### FOR THE PERIOD ENDED 31 JULY 2024

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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*

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### **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**

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### **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

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#### 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

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#### **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

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#### 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
<b>Income and endowments from:</b>			
Donations and legacies	2	436,576	673,018
Other income		500	687
<b>Total income</b>		<u>437,076</u>	<u>673,705</u>
<b>Expenditure on:</b>			
Raising funds	3	-	39,761
Charitable activities	4	275,015	278,414
<b>Total expenditure</b>		<u>275,015</u>	<u>318,175</u>
<b>Net income and movement in funds</b>		162,061	355,530
<b>Reconciliation of funds:</b>			
Fund balances at 2 July 2023		<u>4,871,719</u>	<u>4,516,189</u>
<b>Fund balances at 31 July 2024</b>		<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	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		5,331,183		5,276,818
<b>Current assets</b>					
Cash at bank and in hand		214,368		268,271	
<b>Creditors: amounts falling due within one year</b>	11	(511,771)		(673,370)	
<b>Net current liabilities</b>			(297,403)		(405,099)
<b>Total assets less current liabilities</b>			5,033,780		4,871,719
<b>The funds of the charity</b>					
Unrestricted funds	13		5,033,780		4,871,719
			5,033,780		4,871,719

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

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### 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

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### 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
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#### 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
	£	£
<b>Fundraising and publicity</b>		
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 £
<b>Direct costs</b>		
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>
<b>Share of support and governance costs (see note 5)</b>		
Support	2,653	3,951
Governance	30,104	13,125
	<u>275,015</u>	<u>278,414</u>
<b>Analysis by fund</b>		
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>
<b>Analysed between:</b>		
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

# NEWCASTLE CENTRAL MOSQUE MASJID AL-TAWHID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 JULY 2024

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### 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 Number	2023 Number
Teachers	21	14
Administration	3	4
Total	24	18

Employment costs	2024 £	2023 £
Wages and salaries	118,752	145,938

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 £
<b>Cost</b>			
At 2 July 2023	5,273,045	19,070	5,292,115
Additions	50,750	6,078	56,828
At 31 July 2024	5,323,795	25,148	5,348,943
<b>Depreciation and impairment</b>			
At 2 July 2023	-	15,297	15,297
Depreciation charged in the period	-	2,463	2,463
At 31 July 2024	-	17,760	17,760
<b>Carrying amount</b>			
At 31 July 2024	5,323,795	7,388	5,331,183
At 1 July 2023	5,273,045	3,773	5,276,818

### 11 Creditors: amounts falling due within one year

	2024 £	2023 £
Borrowings	497,010	557,010
Accruals and deferred income	14,761	116,360
	511,771	673,370

### 12 Loans and overdrafts

	2024 £	2023 £
Other loans	497,010	557,010
Payable within one year	497,010	557,010

# 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>
<b>Previous Period:</b>	<b>At 2 July 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 1 July 2023</b>
	£	£	£	£
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
	£	£	£
<b>Creditors due within one year</b>			
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>
<b>Total equity</b>	<b>4,987,719</b>	<b>(116,000)</b>	<b>4,871,719</b>
	<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>

