

BRIGHTON MOSQUE & MUSLIM COMMUNITY CENTRE

England & Wales · Charity number 1122974

Details

Status Registered

Legal form Charitable company

Company number [06223306](#)

Registered 2008-02-27

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

Contact

Address Brighton Mosque
150 Dyke Road
Brighton
BN1 5PA

Phone 01273 703284

Email info@brightonmosque.com

Website www.brightonmosque.co.uk

Activities

Objects: THE CHARITY'S OBJECTS ARE THE ADVANCEMENT OF THE ISLAMIC RELIGION IN ACCORDANCE WITH THE TEACHINGS OF THE HOLY QURAN AND SUNNAH OF THE PROPHET MOHAMMED IN BRIGHTON AND HOVE BY PROVIDING FACILITIES FOR CONGREGATIONAL PRAYERS AND EDUCATIONAL PROGRAMMES.

Activities: Promoting and preserving the Islamic way of life. Specifically, to serve the Muslim community in Brighton & Hove by providing proper facilities for congregational prayers and an educational program, including the reading and understanding of Quran and Hadith.

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE, SUSSEX
- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-30	£73,903	£114,330	-	-
2023-10-30	£44,182	£103,581	-	-
2022-10-30	£84,659	£78,035	-	-
2021-04-30	£55,136	£44,026	-	-
2020-04-30	£55,136	£44,026	-	-

Trustees

Name	Role	Appointed
Anjum Ara Sayani		2023-08-18
Asmat Maryam Roe		2023-08-18
Hakan Akilli		2023-08-18
Hasanul Karim		2023-08-18
Mirana Choudhury		2023-08-18

BRIGHTON MOSQUE & MUSLIM COMMUNITY CENTRE

England & Wales - Charity number 1122974

Accounts

REGISTERED COMPANY NUMBER: 06223306 (England and Wales)
REGISTERED CHARITY NUMBER: 1122974

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 OCTOBER 2024
FOR
BRIGHTON MOSQUE AND MUSLIM COMMUNITY
CENTRE

Galloways Accounting Limited
15 West Street
Brighton
East Sussex
BN1 2RL

**BRIGHTON MOSQUE AND MUSLIM COMMUNITY
CENTRE**

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FOR THE YEAR ENDED 30 OCTOBER 2024**

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**BRIGHTON MOSQUE AND MUSLIM COMMUNITY
CENTRE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 OCTOBER 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 October 2024. 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).

The trustees present their annual report together with the financial statements of the charity for the year ended 30 October 2024. The Annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019). Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

OBJECTIVES AND ACTIVITIES

Policies and objectives

For promoting and preserving the Islamic way of life following guidelines according to the Quran and sunnah. Specific aims shall be to serve the Muslim community in Brighton & Hove by providing proper facilities for the congregational prayers; and an education program including reading and understanding of Quran and Hadith.

In setting objectives and planning for activities, the trustees has given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Strategies and activities for achieving objectives

The main activity of the charity in the year under review has been the operation of a mosque.

The running of the charity was overseen by an interim manager. The previous board of trustees resigned on 18 August 2023 and a new board of trustees was put in place. During this year the interim manager resigned on 22 December 2023.

During the year, the charity accepted the support from 5 volunteers, all of which were paid no contributions for their assistance.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has kept the Mosque open throughout the period under review.

Additionally, rental income was received in the year from floorspace above the mosque.

FINANCIAL REVIEW

Financial position

The charity had income of £73,903 in the year and expenditure of £114,330 resulting in a deficit of £40,427. Included are exceptional costs of £26,013 paid to the interim manager.

Reserves policy

It is the policy of the charity that there are reserves to cover at least 3 months expenditure. On current levels that would equate to approximately £20,000. Total free reserves at the year end are £369,935 so are in excess of this minimum level.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

Brighton Mosque and Muslim Community Centre is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

Recruitment and appointment of new trustees

The management of the charity was the responsibility of the interim manager until 22 December 2023, they have now been replaced by the trustees. The trustees are elected and co-opted under the terms of the Memorandum of Association.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06223306 (England and Wales)

Registered Charity number

1122974

**BRIGHTON MOSQUE AND MUSLIM COMMUNITY
CENTRE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 OCTOBER 2024**

Registered office

150 Dyke Road
Brighton
BN1 5PA

Trustees

H Akilli
M Choudhury
H Karim
A M Roe
A A Sayani

Independent Examiner

Galloways Accounting Limited
15 West Street
Brighton
East Sussex
BN1 2RL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Brighton Mosque And Muslim Community Centre for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 29 July 2025 and signed on its behalf by:

Hasanul Karim

H Karim - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRIGHTON MOSQUE AND MUSLIM COMMUNITY
CENTRE**

Independent examiner's report to the trustees of Brighton Mosque And Muslim Community Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 October 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Colin Young BA FCA

Galloways Accounting Limited
15 West Street
Brighton
East Sussex
BN1 2RL

29 July 2025

**BRIGHTON MOSQUE AND MUSLIM COMMUNITY
CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 OCTOBER 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		33,683	23,729
Investment income	2	40,220	20,453
Total		<u>73,903</u>	<u>44,182</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities		109,030	103,581
Other		5,300	-
Total		<u>114,330</u>	<u>103,581</u>
NET INCOME/(EXPENDITURE)		(40,427)	(59,399)
RECONCILIATION OF FUNDS			
Total funds brought forward		410,362	469,761
TOTAL FUNDS CARRIED FORWARD		<u><u>369,935</u></u>	<u><u>410,362</u></u>

The notes form part of these financial statements

**BRIGHTON MOSQUE AND MUSLIM COMMUNITY
CENTRE**

**BALANCE SHEET
30 OCTOBER 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	6	314,824	328,834
CURRENT ASSETS			
Debtors	7	21,009	7,960
Cash at bank and in hand		37,602	78,667
		<u>58,611</u>	<u>86,627</u>
CREDITORS			
Amounts falling due within one year	8	(3,500)	(5,099)
NET CURRENT ASSETS		<u>55,111</u>	<u>81,528</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>369,935</u>	<u>410,362</u>
NET ASSETS		<u>369,935</u>	<u>410,362</u>
FUNDS	9		
Unrestricted funds		369,935	410,362
TOTAL FUNDS		<u>369,935</u>	<u>410,362</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 October 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 October 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 July 2025 and were signed on its behalf by:

Hasanul Karim

H Karim - Trustee

**BRIGHTON MOSQUE AND MUSLIM COMMUNITY
CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 OCTOBER 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Rental income is represented as the total rent demanded for the rooms rented out above the Mosque.

Voluntary income is represented as donations received.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold Property	- 50 Years Straight Line
Improvements to Property	- 25 Years Straight Line
Fixtures and Fittings	- 3 Years Straight Line
Computer Equipment	- 3 Years Straight Line

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Taxation

The charity is exempt from corporation 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.

2. INVESTMENT INCOME

	2024	2023
	£	£
Rents receivable	<u>40,220</u>	<u>20,453</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Independent Examination Fees	2,375	3,250
Other Non-IE Services	1,800	1,620
Depreciation - owned assets	<u>14,837</u>	<u>15,070</u>

**BRIGHTON MOSQUE AND MUSLIM COMMUNITY
CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 OCTOBER 2024**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 October 2024 nor for the year ended 30 October 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 October 2024 nor for the year ended 30 October 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	23,729
Investment income	20,453
Total	44,182
 EXPENDITURE ON	
Charitable activities	
Charitable activities	103,581
 NET INCOME/(EXPENDITURE)	(59,399)
 RECONCILIATION OF FUNDS	
Total funds brought forward	469,761
 TOTAL FUNDS CARRIED FORWARD	410,362

6. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 31 October 2023	303,978	191,040	27,384	500	522,902
Additions	-	-	827	-	827
At 30 October 2024	303,978	191,040	28,211	500	523,729
DEPRECIATION					
At 31 October 2023	94,234	73,539	26,295	-	194,068
Charge for year	6,080	7,642	948	167	14,837
At 30 October 2024	100,314	81,181	27,243	167	208,905
NET BOOK VALUE					
At 30 October 2024	203,664	109,859	968	333	314,824
At 30 October 2023	209,744	117,501	1,089	500	328,834

**BRIGHTON MOSQUE AND MUSLIM COMMUNITY
CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 OCTOBER 2024**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	20,650	7,960
Prepayments and accrued income	<u>359</u>	<u>-</u>
	<u><u>21,009</u></u>	<u><u>7,960</u></u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	500	5,099
Accruals and deferred income	<u>3,000</u>	<u>-</u>
	<u><u>3,500</u></u>	<u><u>5,099</u></u>

9. MOVEMENT IN FUNDS

	At 31.10.23 £	Net movement in funds £	At 30.10.24 £
Unrestricted funds			
General fund	410,362	(40,427)	369,935
	<u>410,362</u>	<u>(40,427)</u>	<u>369,935</u>
TOTAL FUNDS	<u><u>410,362</u></u>	<u><u>(40,427)</u></u>	<u><u>369,935</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,903	(114,330)	(40,427)
	<u>73,903</u>	<u>(114,330)</u>	<u>(40,427)</u>
TOTAL FUNDS	<u><u>73,903</u></u>	<u><u>(114,330)</u></u>	<u><u>(40,427)</u></u>

Comparatives for movement in funds

	At 31.10.22 £	Net movement in funds £	At 30.10.23 £
Unrestricted funds			
General fund	469,761	(59,399)	410,362
	<u>469,761</u>	<u>(59,399)</u>	<u>410,362</u>
TOTAL FUNDS	<u><u>469,761</u></u>	<u><u>(59,399)</u></u>	<u><u>410,362</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,182	(103,581)	(59,399)
	<u>44,182</u>	<u>(103,581)</u>	<u>(59,399)</u>
TOTAL FUNDS	<u><u>44,182</u></u>	<u><u>(103,581)</u></u>	<u><u>(59,399)</u></u>

**BRIGHTON MOSQUE AND MUSLIM COMMUNITY
CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 OCTOBER 2024**

9. MOVEMENT IN FUNDS - continued

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

	At 31.10.22 £	Net movement in funds £	At 30.10.24 £
Unrestricted funds			
General fund	469,761	(99,826)	369,935
TOTAL FUNDS	469,761	(99,826)	369,935

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	118,085	(217,911)	(99,826)
TOTAL FUNDS	118,085	(217,911)	(99,826)

10. RELATED PARTY DISCLOSURES

For the year ended 30th October 2024, a total of £1,298 was paid to trustee H Akilli. All of which relates to reimbursements for invoices paid on behalf of the charity.

**BRIGHTON MOSQUE AND MUSLIM COMMUNITY
CENTRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 OCTOBER 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	33,683	23,729
Investment income		
Rents receivable	40,220	20,453
Total incoming resources	73,903	44,182
EXPENDITURE		
Charitable activities		
Wages	33,769	17,939
Social security	1,202	-
Rates and water	1,778	1,842
Insurance	1,412	323
Light and heat	9,620	8,805
Telephone	558	338
Sundries	203	589
Repairs and maintenance	5,683	-
Waste disposal	8,060	7,552
Donations to other charities	765	-
Computer costs	182	-
Gifts	241	-
Fines and penalties	375	-
Depreciation of tangible fixed assets	14,836	15,070
	78,684	52,458
Other		
Bad debt	5,300	-
Support costs		
Finance		
Bank charges	158	-
Governance costs		
Auditors' remuneration	2,375	3,250
Auditors' remuneration for non audit work	1,800	1,620
Legal and professional fees	26,013	46,253
	30,188	51,123
Total resources expended	114,330	103,581
Net expenditure	(40,427)	(59,399)

This page does not form part of the statutory financial statements

BRIGHTON MOSQUE & MUSLIM COMMUNITY CENTRE

England & Wales - Charity number 1122974

Accounts

Registered number: 06223306
Charity number: 1122974

BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 OCTOBER 2022

BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
(A company limited by guarantee)

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BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE PERIOD ENDED 31 OCTOBER 2022**

Trustees (per companies house) Mohammed Hassan Mohammed Albayouk (appointed 30 June 2022)

Maher Hussein Shireen Mohamed Ali (appointed 22 February 2022)
Azzeddine Amrouni (appointed 1 March 2022)
Zyad Chabene (appointed 30 June 2022)
Wael El Shimy (appointed 3 July 2022)
Kheli Hadir (appointed 4 February 2022)
Dr Ahmed Saadi (appointed 30 June 2022)
Dr Karim Aboutayab (resigned 2 October 2021)
Muhsin Al-Muflahi (resigned 7 October 2021)
Ayman Alkardi (resigned 7 October 2021)
Mohamed Khalil El-Bayouk (resigned 13 September 2021)
Abdennasser Louarradi (resigned 7 October 2021)
Asim Takriti (resigned 2 October 2021)

Company registered number

06223306

Charity registered number

1122974

Registered office

C/O Shakespeare Martineau LLP
2 Colton Square
Leicester
LE1 1QH

Accountants

Waltons Business Advisers Limited
Harbour Walk
The Marina
Hartlepool
TS24 0UX

Interim Manager

Andrew Wilkinson

Trustees (per Charity Commission)

Ahmad Zakaria Jamee
Sayed Ghafoor Ahmadi
Asim Takriti
Dr Karim Aboutayab

BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE PERIOD ENDED 31 OCTOBER 2022

The Interim Manager presents their annual report together with the financial statements of the Brighton Mosque and Muslim Community Centre for the period 1 May 2021 to 31 October 2022. The Annual report serves the purposes of both a trustees' report and a directors' report under company law. The Interim Manager confirms that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

● **Policies and objectives**

The charity's objects, as defined by the Memorandum of Association are the advancement of the Islamic religion in accordance with the teachings of the Holy Quaran and Sunnah of the prophet Mohammed in Brighton and Hove by providing facilities for congregational prayers and educational programmes.

In setting objectives and planning for activities, the Interim Manager has given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● **Strategies and activities for achieving objectives**

The main activity of the charity in the year under review has been the operation of a mosque.

Achievements and performance

● **Main achievements of the charity**

The charity has kept the Mosque open throughout the period under review.

Financial review

● **Going concern**

After making appropriate enquiries, the Interim Manager has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

● **Reserves policy**

It is the policy of the charity that there are reserves to cover at least 3 months expenditure. On current levels that would equate to approximately £14,000. Total free reserves at the year end are £128,760 so in excess of this minimum level.

BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2022

Structure, governance and management

• **Constitution**

Brighton Mosque and Muslim Community Centre is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

• **Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Interim Manager who are elected and co-opted under the terms of the Memorandum of Association.

The Interim Manager has been appointed by order of the Charity Commission under section 76(3)(g) of the Charities Act 2011 and has all the powers and duties of the trustees of the Charity, to the exclusion of the trustees of the Charity.

Statement of Trustees' responsibilities

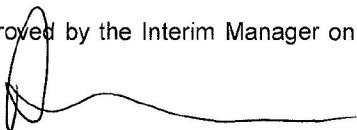
The Interim Manager (who is also the director of the charity for the purposes of company law) is responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Interim Manager to prepare financial statements for each financial period. Under company law, the Interim Manager must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Interim Manager is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Interim Manager is responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. 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.

Approved by the Interim Manager on
by:



28th July 2023

and signed

Andrew Wilkinson
Interim Manager

BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE PERIOD ENDED 31 OCTOBER 2022

Independent Examiner's Report to the Interim Manager of Brighton Mosque and Muslim Community Centre ('the charity')

I report to the charity's Interim Manager on my examination of the financial statements of the charity for the period ended 31 October 2022.

Responsibilities and Basis of Report

As the Interim Manager of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

In carrying out my examination I noted a lapse in the keeping of accounting records.

1. The records show no cash brought forward at April 2021 and no cash rental income or collections between May 2021 and October 2021. Assuming income at a similar rate to the rest of the year I would expect an additional £8,875 in rental income and £6,144 in collections. However we cannot be certain how much, if any, income is missed from the records and so no adjustment has been made.
2. A creditor of £6,144 brought forward from the previous year has been carried forward unreleased as no details are available as to what this relates.
3. Paypal expenditure of £1,469 has been included within sundries, there is no evidence or explanatory details within the accounting records to support this amount

As part of my examination I concluded that these issues were immaterial in total. The Interim Manager has indicated that they will be reported to the charity commission and I have not separately reported them. The commission stepped in and appointed an interim manager in September 2022. The previous trustees have been removed and new trustees are in the process of being appointed. New processes and procedures will therefore be implemented.

BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2022

This report is made solely to the charity's Interim Manager in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Interim Manager those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Interim Manager for my work or for this report.

Signed:



Dated: 31 July 2023

Heather O'Driscoll FCA

Waltons Business Advisers Limited
Harbour Walk
The Marina
Hartlepool
TS24 0UX

BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE PERIOD ENDED 31 OCTOBER 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	<i>As restated</i> <i>Total</i> <i>funds</i> <i>2021</i> £
INCOME FROM:				
Collections and donation boxes		33,827	33,827	18,892
Rent		50,832	50,832	23,980
TOTAL INCOME		84,659	84,659	42,872
EXPENDITURE ON:				
Charitable activities	3	78,035	78,035	38,600
TOTAL EXPENDITURE		78,035	78,035	38,600
NET MOVEMENT IN FUNDS		6,624	6,624	4,272
RECONCILIATION OF FUNDS:				
Total funds brought forward as previously stated		292,938	292,938	458,865
Prior period adjustment		170,199	170,199	-
Total funds brought forward as restated		463,137	463,137	458,865
Net movement in funds		6,624	6,624	4,272
TOTAL FUNDS CARRIED FORWARD		469,761	469,761	463,137

The Statement of Financial Activities includes all gains and losses recognised in the period.

The notes on pages 8 to 14 form part of these financial statements.

BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
(A company limited by guarantee)
REGISTERED NUMBER: 06223306

BALANCE SHEET
AS AT 31 OCTOBER 2022

	Note	31 October 2022 £	As restated 30 April 2021 £
FIXED ASSETS			
Tangible assets	6	343,404	355,285
		<u>343,404</u>	<u>355,285</u>
CURRENT ASSETS			
Debtors	7	8,061	-
Cash at bank and in hand		133,156	114,348
		<u>141,217</u>	<u>114,348</u>
Creditors: amounts falling due within one year	8	(14,860)	(6,496)
NET CURRENT ASSETS		<u>126,357</u>	<u>107,852</u>
TOTAL NET ASSETS		<u><u>469,761</u></u>	<u><u>463,137</u></u>
CHARITY FUNDS			
Restricted funds	11	-	-
Unrestricted funds	11	469,761	463,137
TOTAL FUNDS		<u><u>469,761</u></u>	<u><u>463,137</u></u>

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the period in question in accordance with section 476 of Companies Act 2006.

The Interim Manager acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Interim Manager on and signed on their behalf by:

Andrew Wilkinson
Interim Manager

21st July 2023



The notes on pages 8 to 14 form part of these financial statements.

BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 OCTOBER 2022

1. GENERAL INFORMATION

Brighton Mosque and Muslim Community Centre is a charitable company limited by guarantee and registered in England and Wales. The members of the charity are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member.

The principal and registered office address is:
C/O Shakespeare Martineau LLP
2 Colton Square
Leicester
LE1 1QH

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Brighton Mosque and Muslim Community Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 OCTOBER 2022

2. ACCOUNTING POLICIES (CONTINUED)

2.4 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- Over 50 years
Improvements to property	- Over 25 years
Fixtures and fittings	- Over 3 years

2.5 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.6 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Interim Manager in furtherance of the general objectives of the charity and which have not been designated for other purposes.

BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 OCTOBER 2022

3. CHARITABLE EXPENDITURE

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Rates and Water	2,242	-	2,242	1,526
Insurance	1,228	-	1,228	1,420
Light & Heat	9,825	-	9,825	2,608
Telephone & Internet	1,024	-	1,024	1,203
Postage & Stationery	75	-	75	468
Repairs & Maintenance	7,694	-	7,694	3,205
Waste disposal	390	-	390	180
Donations	695	-	695	1,040
Computer costs	200	-	200	1,421
Fixtures & Fittings	-	-	-	2,488
Security Expenses	403	-	403	1,620
Sundry Expenses	3,748	-	3,748	160
Accountancy and Independent Examination	6,050	-	6,050	1,200
Legal fees	644	-	644	-
Imam fees	19,730	-	19,730	13,981
Depreciation	24,087	-	24,087	13,981
Total	<u>78,035</u>	<u>-</u>	<u>78,035</u>	<u>32,520</u>

4. INDEPENDENT EXAMINER'S REMUNERATION

The independent examiner's remuneration amounts to an independent examiner fee of £4,850 (2021 - £1,200).

5. TRUSTEES' REMUNERATION AND EXPENSES

During the period, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the period ended 31 October 2022, no Trustee expenses have been incurred (2021 - £NIL).

The interim manager was appointed on the 28 September 2022. No remuneration or other expenses have been paid in the period to 31 October 2022.

BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 OCTOBER 2022

6. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Total £
Cost				
At 1 May 2021 (as previously stated)	-	181,634	24,584	206,218
Prior Year Adjustment	303,978	-	-	303,978
At 1 May 2021 (as restated)	303,978	181,634	24,584	510,196
Additions	-	9,406	2,800	12,206
At 31 October 2022	303,978	191,040	27,384	522,402
Depreciation				
At 1 May 2021 (as previously stated)	-	-	21,132	21,132
Prior Year Adjustment	79,035	54,744	-	133,779
At 1 May 2021 (as restated)	79,035	54,744	21,132	154,911
Charge for the period	9,119	11,153	3,815	24,087
At 31 October 2022	88,154	65,897	24,947	178,998
Net book value				
At 31 October 2022	215,824	125,143	2,437	343,404
At 30 April 2021 (as restated)	224,943	126,890	3,452	355,285

BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 OCTOBER 2022

7. DEBTORS

	31 October 2022	<i>30 April 2021</i>
	£	£
Due within one year		
Other debtors	7,052	-
Prepayments and accrued income	1,009	-
	<u>8,061</u>	<u>-</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 October 2022	<i>30 April 2021</i>
	£	£
Other creditors and accruals	14,860	6,496
	<u>14,860</u>	<u>6,496</u>

9. PRIOR PERIOD ADJUSTMENTS

The prior period fixed asset value has been increased by £170,199. This is in order to include freehold land and property which was donated to the charity in 2012. An estimate of depreciation to date has been included in order to bring in the property at net book value. Depreciation has also been provided on improvements to property.

In total this has increased fixed assets and opening unrestricted reserves by £170,199.

10. FUNDS HELD ON BEHALF OF OTHER CHARITIES

As part of the charitable activities of the Mosque, the Friday collection has at times been in respect of other good causes which align with the Mosque's charitable activities. Where such money has been collected it is not recognised as income of the Mosque. During the period under review the Mosque collected donations totalling £9,032 in respect of other charities which it has passed over to them in full. There is no outstanding liability in respect of these funds.

BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 OCTOBER 2022

11. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT PERIOD

	As restated Balance at 1 May 2021 £	Income £	Expenditure £	Balance at 31 October 2022 £
Unrestricted funds				
General Funds	463,137	84,659	(78,035)	469,761

STATEMENT OF FUNDS - PRIOR PERIOD

	Balance at 1 May 2020 £	Income £	Expenditure £	As restated Balance at 30 April 2021 £
Unrestricted funds				
General Funds	458,865	42,872	(38,600)	463,137

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT PERIOD

	Unrestricted funds 31 October 2022 £	Total funds 31 October 2022 £
Tangible fixed assets	343,404	343,404
Current assets	141,217	141,217
Creditors due within one year	(14,860)	(14,860)
Total	469,761	469,761

BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 OCTOBER 2022

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR PERIOD

	<i>As restated Unrestricted funds 30 April 2021 £</i>	<i>As restated Total funds 30 April 2021 £</i>
Tangible fixed assets	355,285	355,285
Current assets	114,348	114,348
Creditors due within one year	(6,496)	(6,496)
Total As restated	<u>463,137</u>	<u>463,137</u>

13. ACCOUNTING PERIOD

The current financial statements have been prepared for the 18 month period from 1 May 2021 to 31 October 2022.

BRIGHTON MOSQUE & MUSLIM COMMUNITY CENTRE

England & Wales - Charity number 1122974

Accounts

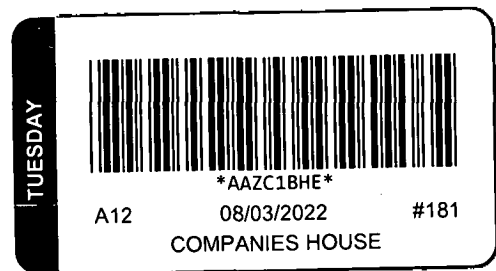
COMPANY NUMBER: 06223306
CHARITY NUMBER: 1122974

BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE

REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED

£-

30 April 2021



AVANT & CO.
ACCOUNTANTS & BUSINESS CONSULTANTS

**BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
REPORTS AND FINANCIAL STATEMENTS
for the year ended 30 April 2021**

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Detailed Statement of Financial Activities	13

BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
REPORT OF THE TRUSTEES
for the year ended 30 April 2021

Introduction

The Trustees present their annual report and accounts for the year ended 30 April 2021. The Board of Trustees are satisfied with the performance of the charity during the year and the position at 30 April 2021 and consider that the charity is in a strong position to continue its activities during the coming year and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The full name of the charity is Brighton Mosque and Muslim Community Centre.

- Date of incorporation 23 April 2007
- The legal Registration Number 06223306
- The registered office is 150 Dyke Road, Brighton, England, BN1 5PA
- Charity Registration Number 1122974

The members of the Board of Trustees of the Charity during the year ended 30 April 2021 were:

Ahmed Saadi
Mohamed Khalil El-Bayouk
Karim Aboutayab
Asim Takriti

responsibilities of directors under the Companies Acts and of trustees under the Charities Act. The directors are members of the company.

Bankers

HSBC Bank Plc
153 North Street
Brighton
BN1 1RE

Reporting Accountants

Avant & Co.
Accountants & Business Consultants
111a Burnt Oak Broadway | Edgware
London | United Kingdom
HA8 5EN

BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
REPORT OF THE TRUSTEES
for the year ended 30 April 2021

Objectives of the Charity

The charity's objects, as defined in the Memorandum of Association are:

1. To promote and preserve the Islamic way of life following guidelines according to the Quran & Sunnah.
2. To serve the Muslim community in Brighton & Hove by providing proper facilities for the congregational prayers.
3. To provide an education program including reading and understanding of Quran and Hadith.

The strategies we use as the focus of our work are:

Nature of the Governing Document and constitution of the charity:

The charity is constituted as a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association. The directors of the company are also trustees of the charity. Eligibility for membership of the charity and membership of the board of trustees is governed by the Memorandum and Articles of Association. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

Financial Review

Policies on reserves

It is the policy of BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE that there are reserves to cover at least 3 months expenditure of the charity.

Financial Position

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £10,352 and the performance by the charity during the year is considered to have been satisfactory.

Fundraising Activities

The Board of Trustees has established a Funding Strategy Committee who develop and monitor the progress of their fundraising strategy. It is the aim of BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE to meet its funding needs through several funding bodies.

Our Finance Committee works hard to maintain the funding stream through donations and funding from trust funds, government bodies, members, local businesses and organizations and the general public.

BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
REPORT OF THE TRUSTEES
for the year ended 30 April 2021

Statement of Directors' and Trustees' Responsibilities:

Charity Law and the Companies Acts require the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- >Select suitable accounting policies and then apply them consistently
- >Make judgements and estimates that are reasonable and prudent; and
- >Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- >State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006. 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 are also responsible for the contents of the trustees' report, and the responsibility of the auditors/external examiners in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Method of preparation of accounts:

The trustees, in their capacity as directors, state that the accounts have been prepared in accordance with the provisions relating to small companies within Part 15 of the Companies Act 2006.



Ahmed Saadi
Company director/Trustee

Date: 05 March 2022

**BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
REPORT OF THE TRUSTEES
for the year ended 30 April 2021**

Independent examiner's report to the trustees of BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE

We report to the charity trustees on our examination of the accounts of BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE for the year ended 30 April 2021.

Responsibilities and basis of report

As the charity trustees of the company you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

We report in respect of our examination of the Company's accounts carried out under section 145 of the Act and in carrying out our examination we have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Company as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Fahima Hashemy AFA MIPA

Avant & Co.
Accountants & Business Consultants
111a Burnt Oak Broadway
Edgware
HA8 5EN



Date: 04 / 03 / 2022

BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 April 2021

	2021 Unrestricted Funds	2021 Total Funds	2020 Total Funds
	£	£	£
Incoming resources			
Incoming resources from generated funds			
Donations and legacies	42,872	42,872	55,136
Total incoming resources	<u>42,872</u>	<u>42,872</u>	<u>55,136</u>
Resources expended			
Cost of generating funds	32,520	32,520	44,026
Total resources expended	<u>32,520</u>	<u>32,520</u>	<u>44,026</u>
Net incoming resources before transfer between funds	10,352	10,352	11,110
Gross transfer between funds			
Net movement in funds	<u>10,352</u>	<u>10,352</u>	<u>11,110</u>
Total funds at 1 May 2020	<u>282,586</u>	<u>282,586</u>	<u>271,476</u>
Total funds at 30 April 2021	<u>292,938</u>	<u>292,938</u>	<u>282,586</u>

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 8 as required by the said statement.

All activities derive from continuing operations.

BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 April 2021

Statement of Total Recognised Gains and Losses

	2021 £	2020 £
Excess of income over expenditure before realisation of assets	10,352	11,110
Surplus per Income and Expenditure account	<u>10,352</u>	<u>11,110</u>
Grant for the acquisition of fixed assets		
Net Movement in funds before taxation	<u><u>10,352</u></u>	<u><u>11,110</u></u>

Movements in revenue and capital funds for the year ended 30 April 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Revenue accumulated funds			
Opening revenue accumulated funds	282,586	282,586	271,476
Recognised gains and losses before transfers	10,352	10,352	11,110
	<u>292,938</u>	<u>292,938</u>	<u>282,586</u>
Transfers (to)/from General Unrestricted funds			
Closing revenue accumulated funds	<u><u>292,938</u></u>	<u><u>292,938</u></u>	<u><u>282,586</u></u>

Summary of funds

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Revenue accumulated General Unrestricted fund	292,938	292,938	282,586
Total Funds	<u><u>292,938</u></u>	<u><u>292,938</u></u>	<u><u>282,586</u></u>

The statement of changes in resources applied for fixed assets for charity use is shown in notes to the accounts.

BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
INCOME AND EXPENDITURE ACCOUNT
for the year ended 30 April 2021

	Notes	2021 £	2020 £
Turnover		42,872	55,136
Gross surplus		<u>42,872</u>	<u>55,136</u>
Governance cost		(32,520)	(44,026)
Operating surplus		<u>10,352</u>	<u>11,110</u>
Interest receivable			
Surplus before taxation		<u>10,352</u>	<u>11,110</u>
Tax		-	-
Retained surplus after tax		<u><u>10,352</u></u>	<u><u>11,110</u></u>

All activities derive from continuing operations.

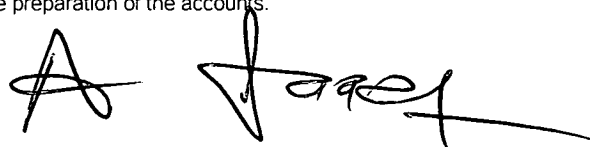
BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
BALANCE SHEET
As at 30 April 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible fixed assets	6	185,086	183,460
Current assets			
Cash at bank and in hand		114,348	100,691
Total current assets		<u>114,348</u>	<u>100,691</u>
Creditors: Amount falling due within one year	4	(6,496)	(1,565)
Net assets		<u>292,938</u>	<u>282,586</u>
Funds of the Charity			
General Unrestricted revenue accumulated funds	5	292,938	282,586
Total charity funds		<u>292,938</u>	<u>282,586</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime as set out in Part 15 of the Companies Act 2006.

For the financial year ended 30 April 2021 the company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.



Ahmed Saadi
 Company director/Trustee

Date: 05 March 2022

BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
NOTES TO THE FINANCIAL STATEMENT
for the year ended 30 April 2021

1. Accounting Policies

Basis of preparing the financial statements and assessment of going concern

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 2015)', 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.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Incoming Resources

Incoming resources are accounted for on a receivable basis when the charity is entitled to all the income and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full when receivable. Grants, where entitlement is not conditional on delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts. Incoming resources from grants, where related to performance and specific deliverables, are accounted as far as the charity earns the right to consideration by its performance.

Grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles.

Resources Expended

The policy for including items within the relevant activity categories of resources expended is on accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the reporting accountant's fees and costs linked to the strategic management of the charity. The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are :-

Direct costs- Costs relating to a particular activity are allocated directly.
Support costs- These costs are allocated and apportioned as follows:

- Staff cost is based on staff time.
- Premises costs is based on floor areas
- Other costs are based on usage.

BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
NOTES TO THE FINANCIAL STATEMENT
for the year ended 30 April 2021

Fixed assets and depreciation

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation. Items of less than £500 are not capitalised. Depreciation has been provided at the following rates in order to write off the assets (less their expected residual value) over their estimated useful economic lives.

Office & IT equipment 33% in the year of acquisition.

Taxation

The charity is exempt from tax on its charitable activities.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment. Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above. Any other proposed transfer between funds would be considered on the particular circumstances. The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2. Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies charitable body or bodies having similar objects to the charity.

BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
NOTES TO THE FINANCIAL STATEMENT
for the year ended 30 April 2021

3. Staff costs	2021	2020
	£	£
Gross Salaries	13,981	17,731
	<u>13,981</u>	<u>17,731</u>

4. Creditors: amounts falling due within one year	2021	2020
	£	£
Social security		386
Other creditors	2,345	1,179
	<u>2,345</u>	<u>1,565</u>

5. Particulars of Individual funds and analysis of assests and liabilities representing funds

At 30 April 2021	General Unrestricted funds	Total funds
	£	£
Tangible fixed assets	185,086	185,086
Current assets	114,348	114,348
Current liabilities	(6,496)	(6,496)
	<u>292,938</u>	<u>292,938</u>

At 1 May 2020		
Tangible fixed assets	183,460	183,460
Current assets	100,691	100,691
Current liabilities	(1,565)	(1,565)
	<u>282,586</u>	<u>282,586</u>

BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
NOTES TO THE FINANCIAL STATEMENT
for the year ended 30 April 2021

6. Tangible fixed assets	Improvements to property £	Fixtures and fittings £	Totals £
Cost or valuation			
At 1 May 2020	181,634	22,096	203,730
Additions		2,488	
Disposals			
At 30 April 2021	<u>181,634</u>	<u>24,584</u>	<u>203,730</u>
Depreciation			
At 1 May 2020		20,270	20,270
Provided during the		862	862
On disposals			
At 30 April 2021		<u>21,132</u>	<u>21,132</u>
Net book value			
At 30 April 2021	<u>181,634</u>	<u>3,452</u>	<u>185,086</u>
At 1 May 2020	<u>181,634</u>	<u>1,826</u>	<u>183,460</u>

7. Share capital

The charity is incorporated under the Companies Act and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
SCHEDULE TO THE STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 April 2021

Resources Expended	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Costs of furtherance of objectives			
Wages	13,981	13,981	17,731
Rates and water	1,526	1,526	1,466
Insurance	1,420	1,420	1,556
Light and heat	2,608	2,608	(2,474)
Telephone and internet	1,203	1,203	577
Postage and stationary	468	468	801
Repairs and maintenance	3,205	3,205	9,713
Waste disposal	180	180	
Donations	1,040	1,040	6,732
Computer Costs (IT Support and Maintenance)	1,421	1,421	1,289
Fixture and fittings	2,488	2,488	4,419
Security expenses	1,620	1,620	1,896
Sundry expenses	160	160	320
	<u>31,320</u>	<u>31,320</u>	<u>44,026</u>
Specific governance costs			
Reporting Accountants	1,200	1,200	
	<u>1,200</u>	<u>1,200</u>	<u>-</u>
Total Outgoings	<u>32,520</u>	<u>32,520</u>	<u>44,026</u>

BRIGHTON MOSQUE & MUSLIM COMMUNITY CENTRE

England & Wales - Charity number 1122974

Accounts

REGISTERED COMPANY NUMBER: 06223306 (England and Wales)
REGISTERED CHARITY NUMBER: 1122974

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2020
FOR
BRIGHTON MOSQUE AND MUSLIM COMMUNITY CEN
TRADING AS BRIGHTON MOSQUE AND MUSLIM COMMUNITY
CENTRE

Sigma Accountants Limited
Kelvin House
Kelvin Way
Crawley
West Sussex
RH10 9WE

**BRIGHTON MOSQUE AND MUSLIM COMMUNITY CEN
TRADING AS BRIGHTON MOSQUE AND MUSLIM COMMUNITY
CENTRE**

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FOR THE YEAR ENDED 30 April 2020**

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**BRIGHTON MOSQUE AND MUSLIM COMMUNITY CEN
TRADING AS BRIGHTON MOSQUE AND MUSLIM COMMUNITY
CENTRE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 April 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06223306 (England and Wales)

Registered Charity number

1122974

Registered office

8B Kelvin House
Kelvin Way
Crawley
West Sussex
RH10 9WE

Trustees

Dr Karim Aboutayab
Mohamed Khalil El-Bayouk (appointed 15.11.20)
Ahmed Saadi Trustee (appointed 15.11.20)
Asim Takriti

Independent Examiner

Muhammad Imran Ashraf
FCCA
Sigma Accountants Limited
Kelvin House
Kelvin Way
Crawley
West Sussex
RH10 9WE

Approved by order of the board of trustees on 22 March 2021 and signed on its behalf by:

Asim Takriti - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRIGHTON MOSQUE AND MUSLIM COMMUNITY CEN**

Independent examiner's report to the trustees of Brighton Mosque and Muslim Community Cen ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Muhammad Imran Ashraf
FCCA
Sigma Accountants Limited
Kelvin House
Kelvin Way
Crawley
West Sussex
RH10 9WE

22 March 2021

**BRIGHTON MOSQUE AND MUSLIM COMMUNITY CEN
TRADING AS BRIGHTON MOSQUE AND MUSLIM COMMUNITY
CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 April 2020**

	Notes	30.4.20 Unrestricted fund £	30.4.19 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		55,136	62,713
 EXPENDITURE ON			
Other		44,026	68,099
NET INCOME/(EXPENDITURE)		11,110	(5,386)
 RECONCILIATION OF FUNDS			
Total funds brought forward		271,476	276,862
 TOTAL FUNDS CARRIED FORWARD		<u>282,586</u>	<u>271,476</u>

The notes form part of these financial statements

**BRIGHTON MOSQUE AND MUSLIM COMMUNITY CEN
TRADING AS BRIGHTON MOSQUE AND MUSLIM COMMUNITY
CENTRE**

**BALANCE SHEET
30 April 2020**

	Notes	30.4.20 Unrestricted fund £	30.4.19 Total funds £
FIXED ASSETS			
Tangible assets	5	183,460	187,879
CURRENT ASSETS			
Cash at bank and in hand		100,691	84,897
CREDITORS			
Amounts falling due within one year	6	(1,565)	(1,300)
NET CURRENT ASSETS		99,126	83,597
TOTAL ASSETS LESS CURRENT LIABILITIES		282,586	271,476
NET ASSETS		282,586	271,476
FUNDS	7		
Unrestricted funds		282,586	271,476
TOTAL FUNDS		282,586	271,476

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22 March 2021 and were signed on its behalf by:

Mohamed Khalil El-Bayouk - Trustee

The notes form part of these financial statements

**BRIGHTON MOSQUE AND MUSLIM COMMUNITY CEN
TRADING AS BRIGHTON MOSQUE AND MUSLIM COMMUNITY
CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 April 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

Taxation

The charity is exempt from corporation 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.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.4.20	30.4.19
	£	£
Depreciation - owned assets	4,419	4,419
	<u> </u>	<u> </u>

**BRIGHTON MOSQUE AND MUSLIM COMMUNITY CEN
TRADING AS BRIGHTON MOSQUE AND MUSLIM COMMUNITY
CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 April 2020**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2020 nor for the year ended 30 April 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2020 nor for the year ended 30 April 2019.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	62,713
 EXPENDITURE ON	
Other	68,099
NET INCOME/(EXPENDITURE)	(5,386)
 RECONCILIATION OF FUNDS	
Total funds brought forward	276,862
 TOTAL FUNDS CARRIED FORWARD	<u>271,476</u>

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 May 2019 and 30 April 2020	<u>181,634</u>	<u>22,096</u>	<u>203,730</u>
 DEPRECIATION			
At 1 May 2019	-	15,851	15,851
Charge for year	-	4,419	4,419
At 30 April 2020	<u>-</u>	<u>20,270</u>	<u>20,270</u>
 NET BOOK VALUE			
At 30 April 2020	<u>181,634</u>	<u>1,826</u>	<u>183,460</u>
At 30 April 2019	<u>181,634</u>	<u>6,245</u>	<u>187,879</u>

**BRIGHTON MOSQUE AND MUSLIM COMMUNITY CEN
TRADING AS BRIGHTON MOSQUE AND MUSLIM COMMUNITY
CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 April 2020**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.20	30.4.19
	£	£
Social security and other taxes	386	121
Other creditors	1,179	1,179
	<u>1,565</u>	<u>1,300</u>

7. MOVEMENT IN FUNDS

	At 1.5.19 £	Net movement in funds £	At 30.4.20 £
Unrestricted funds			
General fund	271,476	11,110	282,586
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>271,476</u>	<u>11,110</u>	<u>282,586</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,136	(44,026)	11,110
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>55,136</u>	<u>(44,026)</u>	<u>11,110</u>

Comparatives for movement in funds

	At 1.5.18 £	Net movement in funds £	At 30.4.19 £
Unrestricted funds			
General fund	276,862	(5,386)	271,476
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>276,862</u>	<u>(5,386)</u>	<u>271,476</u>

**BRIGHTON MOSQUE AND MUSLIM COMMUNITY CEN
TRADING AS BRIGHTON MOSQUE AND MUSLIM COMMUNITY
CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 April 2020**

7. 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	62,713	(68,099)	(5,386)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>62,713</u>	<u>(68,099)</u>	<u>(5,386)</u>

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

	At 1.5.18 £	Net movement in funds £	At 30.4.20 £
Unrestricted funds			
General fund	276,862	5,724	282,586
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>276,862</u>	<u>5,724</u>	<u>282,586</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	117,849	(112,125)	5,724
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>117,849</u>	<u>(112,125)</u>	<u>5,724</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2020.

**BRIGHTON MOSQUE AND MUSLIM COMMUNITY CEN
TRADING AS BRIGHTON MOSQUE AND MUSLIM COMMUNITY
CENTRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 April 2020**

	30.4.20 £	30.4.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	<u>55,136</u>	<u>62,713</u>
Total incoming resources	55,136	62,713
EXPENDITURE		
Support costs		
Management		
Wages	17,731	22,120
Rates and water	1,466	1,461
Insurance	1,556	1,022
Light and heat	(2,474)	8,413
Telephone	577	795
Postage and stationery	801	714
Repairs & maintenance	9,713	24,277
Travelling	-	341
	<u>29,370</u>	<u>59,143</u>
Other		
Sundries	320	718
Security expenses	1,896	1,985
Fixtures and fittings	4,419	4,419
	<u>6,635</u>	<u>7,122</u>
Other 2		
Donations	6,732	1,029
Other 3		
Penalties	-	375
Governance costs		
Computer costs	1,289	430
	<u>1,289</u>	<u>430</u>
Total resources expended	<u>44,026</u>	<u>68,099</u>
Net income/(expenditure)	<u><u>11,110</u></u>	<u><u>(5,386)</u></u>

This page does not form part of the statutory financial statements