

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

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**

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

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

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

**5. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 May 2019 and 30 April 2020	<u>181,634</u>	<u>22,096</u>	<u>203,730</u>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 April 2020**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**7. MOVEMENT IN FUNDS**

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

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

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

**Comparatives for movement in funds**

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

**BRIGHTON MOSQUE AND MUSLIM COMMUNITY CEN  
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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 £
<b>Unrestricted funds</b>			
General fund	62,713	(68,099)	(5,386)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	276,862	5,724	282,586
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	117,849	(112,125)	5,724
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<u>55,136</u>	<u>62,713</u>
<b>Total incoming resources</b>	<b>55,136</b>	<b>62,713</b>
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
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>
<b>Other</b>		
Sundries	320	718
Security expenses	1,896	1,985
Fixtures and fittings	4,419	4,419
	<u>6,635</u>	<u>7,122</u>
<b>Other 2</b>		
Donations	6,732	1,029
<b>Other 3</b>		
Penalties	-	375
<b>Governance costs</b>		
Computer costs	1,289	430
<b>Total resources expended</b>	<u>44,026</u>	<u>68,099</u>
<b>Net income/(expenditure)</b>	<u><u>11,110</u></u>	<u><u>(5,386)</u></u>

This page does not form part of the statutory financial statements