

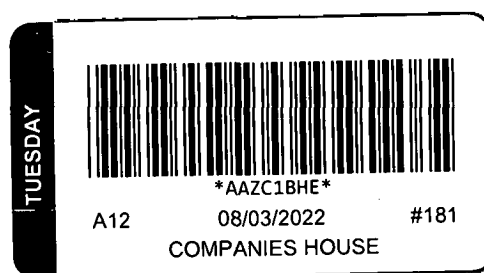
COMPANY NUMBER: 06223306
CHARITY NUMBER: 1122974

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

CONTENTS	Page
Trustee's report	1 _ 3
Accountants' report	4
Statement of Financial Activities	5 _ 6
Income and Expenditure account	7
Balance sheet	8
Notes to the accounts	9 _ 12
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	42,872	42,872	55,136
Resources expended			
Cost of generating funds	32,520	32,520	44,026
Total resources expended	32,520	32,520	44,026
Net incoming resources before transfer between funds	10,352	10,352	11,110
Gross transfer between funds			
Net movement in funds	10,352	10,352	11,110
Total funds at 1 May 2020	282,586	282,586	271,476
Total funds at 30 April 2021	292,938	292,938	282,586

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		42,872	55,136
Governance cost		(32,520)	(44,026)
Operating surplus		10,352	11,110
Interest receivable			
Surplus before taxation		10,352	11,110
Tax		-	-
Retained surplus after tax		10,352	11,110

All activities derive from continuing operations.

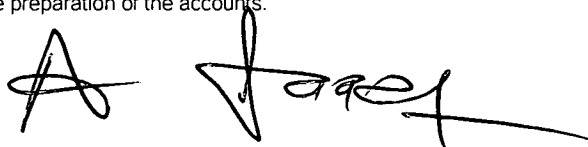
BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE
BALANCE SHEET
As at 30 April 2021

	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 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 company 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

	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Resources Expended			
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
	31,320	31,320	44,026
Specific governance costs			
Reporting Accountants	1,200	1,200	
	1,200	1,200	-
Total Outgoings	32,520	32,520	44,026