

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**

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

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**BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE PERIOD ENDED 31 OCTOBER 2022**

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

Maheer 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

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**BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE**  
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**TRUSTEES' REPORT**  
**FOR THE PERIOD ENDED 31 OCTOBER 2022**

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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 Quran 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.

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**BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE PERIOD ENDED 31 OCTOBER 2022**

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**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**

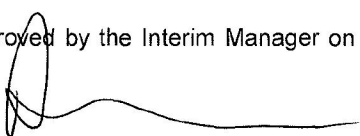
The Interim Manager (who is also the director of the charity for the purposes of company law) is responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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:



**Andrew Wilkinson**  
Interim Manager

28<sup>th</sup> July 2023

and signed

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**BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE**  
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**INDEPENDENT EXAMINER'S REPORT  
FOR THE PERIOD ENDED 31 OCTOBER 2022**

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**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.

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**BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE**  
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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**  
**FOR THE PERIOD ENDED 31 OCTOBER 2022**

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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**  
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**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> £
<b>INCOME FROM:</b>				
Collections and donation boxes		33,827	33,827	18,892
Rent		50,832	50,832	23,980
<b>TOTAL INCOME</b>		<b>84,659</b>	<b>84,659</b>	<b>42,872</b>
<b>EXPENDITURE ON:</b>				
Charitable activities	3	78,035	78,035	38,600
<b>TOTAL EXPENDITURE</b>		<b>78,035</b>	<b>78,035</b>	<b>38,600</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>6,624</b>	<b>6,624</b>	<b>4,272</b>
<b>RECONCILIATION OF FUNDS:</b>				
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
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>469,761</b>	<b>469,761</b>	<b>463,137</b>

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 £
<b>FIXED ASSETS</b>			
Tangible assets	6	343,404	355,285
		<u>343,404</u>	<u>355,285</u>
<b>CURRENT ASSETS</b>			
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)
<b>NET CURRENT ASSETS</b>		<u>126,357</u>	<u>107,852</u>
<b>TOTAL NET ASSETS</b>		<u><u>469,761</u></u>	<u><u>463,137</u></u>
<b>CHARITY FUNDS</b>			
Restricted funds	11	-	-
Unrestricted funds	11	469,761	463,137
<b>TOTAL FUNDS</b>		<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

21<sup>st</sup> July 2023  


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

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**BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 OCTOBER 2022**

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**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.

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**BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 OCTOBER 2022**

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**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**  
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**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
<b>Total</b>	<b>78,035</b>	<b>-</b>	<b>78,035</b>	<b>32,520</b>

**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**  
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**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 £
<b>Cost</b>				
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
<b>Depreciation</b>				
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
<b>Net book value</b>				
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

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**BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 OCTOBER 2022**

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**7. DEBTORS**

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

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

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

**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 £
<b>Unrestricted funds</b>				
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 £
<b>Unrestricted funds</b>				
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)
<b>Total</b>	469,761	469,761



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**BRIGHTON MOSQUE AND MUSLIM COMMUNITY CENTRE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 OCTOBER 2022**

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**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)
<b>Total As restated</b>	<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.