

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**

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

		2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS	Notes		
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
		58,611	86,627
CREDITORS			
Amounts falling due within one year	8	(3,500)	(5,099)
NET CURRENT ASSETS		55,111	81,528
TOTAL ASSETS LESS CURRENT LIABILITIES		369,935	410,362
NET ASSETS		369,935	410,362
FUNDS	9		
Unrestricted funds		369,935	410,362
TOTAL FUNDS		369,935	410,362

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	<u>44,182</u>
EXPENDITURE ON	
Charitable activities	
Charitable activities	<u>103,581</u>
NET INCOME/(EXPENDITURE)	(59,399)
RECONCILIATION OF FUNDS	
Total funds brought forward	469,761
TOTAL FUNDS CARRIED FORWARD	<u><u>410,362</u></u>

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	<u>303,978</u>	<u>191,040</u>	<u>28,211</u>	<u>500</u>	<u>523,729</u>
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	<u>100,314</u>	<u>81,181</u>	<u>27,243</u>	<u>167</u>	<u>208,905</u>
NET BOOK VALUE					
At 30 October 2024	<u>203,664</u>	<u>109,859</u>	<u>968</u>	<u>333</u>	<u>314,824</u>
At 30 October 2023	<u>209,744</u>	<u>117,501</u>	<u>1,089</u>	<u>500</u>	<u>328,834</u>

**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	359	-
	<u>21,009</u>	<u>7,960</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	500	5,099
Accruals and deferred income	3,000	-
	<u>3,500</u>	<u>5,099</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>410,362</u>	<u>(40,427)</u>	<u>369,935</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>73,903</u>	<u>(114,330)</u>	<u>(40,427)</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>469,761</u>	<u>(59,399)</u>	<u>410,362</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>44,182</u>	<u>(103,581)</u>	<u>(59,399)</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	<u>469,761</u>	<u>(99,826)</u>	<u>369,935</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	118,085	(217,911)	(99,826)
TOTAL FUNDS	<u>118,085</u>	<u>(217,911)</u>	<u>(99,826)</u>

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