

Registered number: 06552666
Charity number: 1125833

Green Lane Masjid and Community Centre

Trustees' report and financial statements

For the year ended 31 December 2023



Green Lane Masjid and Community Centre
(A company limited by guarantee)

Contents

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees’ report	2 - 9
Independent auditor’s report on the financial statements	10 - 13
Consolidated statement of financial activities	14
Consolidated balance sheet	15
Charity balance sheet	16
Consolidated statement of cash flows	17
Notes to the financial statements	18 - 44

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Reference and Administrative Details of the Charity, its Trustees and Advisers
For the year ended 31 December 2023

Trustees	M Saeed I Ahmed S Akram M Nahim
Company registered number	06552666
Charity registered number	1125833
Registered office	20 Green Lane Small Heath Birmingham West Midlands B9 5DB
Company secretary	S Akram
Chief executive officer	K Hussain (Resigned 22 December 2023)
Independent auditor	Dains Audit Limited 2 Chamberlain Square Paradise Circus Birmingham B3 3AX
Bankers	Barclays Bank Plc 534 Coventry Road Birmingham B10 0UP
Solicitors	Brabners Chaffe Street LLP Horton House Exchange Flags Liverpool L2 3YL

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Trustees' report
For the year ended 31 December 2023

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 January 2023 to 31 December 2023. 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).

Objectives and activities

a. Policies and objectives

The objective and principal activity of Green Lane Masjid and Community Centre (the charitable company and the group - GLMCC) is to advance the Islamic faith for the public benefit.

Home to a diverse community, our mission at GLMCC is simply Islam, to inspire, educate, and serve the people.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us to ensure that our aims, objectives and activities remained focused on our stated purposes.

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

The focus of our work

The focus of Green Lane Masjid and Community Centre (the charitable company and group) remains the advancement of the Islamic faith.

Grantmaking

Green Lane Masjid and Community Centre (GLMCC) reviews various organisations and individuals who support and deliver GLMCC's objects.

Potential recipients of grants paid by GLMCC are reviewed by GLMCC on a case by case basis depending upon the available resources of GLMCC.

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 December 2023

Strategic report

Achievements and performance

a. Review of activities

As we close another year, I am filled with deep gratitude and pride for the journey we have undertaken together in 2023. This past year has been one of spiritual enrichment, community connection, and steadfast service. Through our collective efforts, we have not only maintained our cherished traditions but also embraced new initiatives that have strengthened our bond and enhanced our ability to serve our community.

Our religious services continued to be the cornerstone of our community life. The regular daily prayers, Friday sermons covering relevant issues, along with a plethora of programmes have provided us with a serene space for reflection, worship, and growth. The highlights of our year included the celebration of Eid, which brought together thousands in a shared expression of faith and unity. The sacred month of Ramadan was a time of deep devotion and generosity, marked by the provision of Suhoor and Iftar meals, Taraweeh prayers, and the opportunity for Itikaf. Our dedicated team also supported the community through significant life events, including Nikah ceremonies, funeral services, and essential guidance through the Imam Q&A sessions.

The numbers tell a powerful story of our community's engagement. Each week, over 5,000 congregants attended the masjid, with 3,500 joining for Friday prayers. We were blessed to facilitate 170 Nikah ceremonies and distribute £300k of Zakat locally to those in need. Ramadan saw an extraordinary 60,000 worshippers at the masjid, with 450 iftar meals provided daily. These figures are a testament to the vibrant faith and commitment that define our congregation.

Our Outreach department has also flourished, continuing to inspire and educate. Through conferences, school visits, social media engagement, and chaplaincy work, we have reached thousands, both within our community and beyond. The launch of new initiatives like the Page by Page Tafseer (Explanation of the Qur'an) series and the Safe Street campaign exemplifies our proactive approach to outreach and education. The department's success is reflected in the significant growth of our online presence, with 100k new followers and millions engaging with our content.

As we look forward to the year ahead, we are reminded that our strength lies in our unity, our faith, and our shared purpose. The achievements of 2023 were only possible because of the dedication and support of each one of you - our congregants, volunteers, and supporters. Together, we have created a space where spirituality thrives, community is fostered, and the teachings of Islam are lived out in service to others.

On behalf of the entire leadership team, I extend my heartfelt thanks to everyone who has contributed to our mission this year. Your commitment and devotion are the foundation upon which our future success will be built. May Allah SWT (God) bless our efforts and enable us to continue to grow together to serve, educate and inspire.

Green Lane Masjid and Community Centre

(A company limited by guarantee)

Trustees' report (continued)

For the year ended 31 December 2023

Strategic report (continued)

Achievements and performance (continued)

b. How our activities deliver public benefit

The Trustees routinely review the activities of Green Lane Masjid and Community Centre (GLMCC) to ensure they continue to reflect the objectives and aims of the charity and provide an overall benefit to the public.

In carrying out this review the Trustees continue to consider the Charity Commission's general guidance on public benefit and its supplementary public guidance on the advancement of religion for the public benefit.

Our main activities and who we try to help are described in the Annual Report which is included as an Appendix to this report.

c. Key performance indicators

The consolidated Statement of Financial Activities for the year ended 31 December 2023 shows group incoming resources of £5,004,003 (2022: £4,804,592) and group resources expended of £4,794,851 (2022: £4,503,820), generating a surplus of income over expenditure of after recognising gains on revaluation of investment property of £17,360 (2022: £Nil) £226,512 (2022: £300,772). As a result, GLMCC's group net assets have increased from £5,430,885 as at 31 December 2022 to £5,657,397 as at 31 December 2023.

Financial review

a. 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.

b. Reserves policy

Green Lane Masjid and Community Centre recognises the importance of having reserves. These funds are freely available to spend on any of the charity's purposes and hence exclude restricted funds. They will be used to mitigate significant falls in income or to take advantage of new opportunities.

Green Lane Masjid and Community Centre faces a number of risks that may result in the need to use the charity's reserves. Some of these include:

- Reduction in donations from congregation / members of the public.
- Unexpected refurbishment costs in relation to the listed building from which the charity operates.
- External factors impacting the charity, such as National Living Wage increases or increasing utility bills.

Reserves are represented by the fund balances as disclosed in the Group balance sheet included within these financial statements.

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 December 2023

The Group balance sheet shows unrestricted reserves (reserves that do not carry any restrictions on how they can be used) of £4,655,275 as at 31 December 2023 (2022: £4,755,728). In assessing our level of free reserves as 31 December 2023 we also exclude unrestricted fixed assets totalling £1,835,135 (2022: £1,974,594), unrestricted investment properties totalling £892,670 (2022: £875,310) and unrestricted investments totalling £198,000 (2022: £200,000). This leaves free reserves of £1,729,470 as at 31 December 2023 (2022: free reserves totalling £1,705,824).

Green Lane Masjid and Community Centre has set its reserves at approximately four months operational expenditure. It is the Trustees view that this amount means the charity has a balanced approach between having funds available to run the charity on a day-to-day basis and keeping funds aside in case any of the risks mentioned above materialise the Trustees also believe this level of reserves provides the charity with adequate financial stability and the means to meet its charitable objectives for the future.

As at 31 December 2023 the charity's free reserves equated to approximately 8 months unrestricted expenditure which is in excess of the charity's target of having its free reserves at approximately four months operational expenditure. The level of reserves will be reviewed annually to ensure alignment with risks the charity faces.

c. Principal risks and uncertainties

The Board of Trustees has responsibility for ensuring that there are effective risk management and systems of internal control in place to manage the charitable company and group's major risks and support the achievement of our strategic objectives.

The principal risks to the charitable company and group's objectives and how these are managed is set out below.

Risk – financial performance and sustainability

Risk concerning financial performance and sustainability includes any significant reduction in fundraising income due to economic conditions. These risks undermining our ability to meet the needs of our users and to meet our strategic aims.

Risk concerning financial performance and sustainability is managed by the holding of the appropriate level of reserves and a regular review of charity reserves to ensure these remain within the target set by the Trustees. Senior management and the Trustees also regularly review and scrutinise the charitable company's and group's short and medium-term financial position.

Risk – safeguarding of vulnerable and young people

Risk concerning the safeguarding of vulnerable and young people includes negligence in relation to safeguarding policies or when practice results in or contributes to serious harm or injury to a young person or vulnerable adult and damages GLMCC's reputation.

Risk concerning the safeguarding of vulnerable and young people is managed by safeguarding training for all employees working directly with vulnerable and young people.

Risk – information security

Risk concerning information security includes serious data protection or security failure which may result in legal and contractual issues, reputational damage and potential fines and loss of income.

Risk concerning information security is managed by having a structure in place for Data Protection Act (DPA) monitoring and compliance and by the routine testing of IT systems to identify any security weaknesses.

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 December 2023

d. Principal funding

The charity's main source of income is voluntary donations and legacies. During the year £4,118,182 (2022: £4,170,477) was raised through such donations. Of this source of income, £2,571,704 (2022: £2,179,595) were restricted funds to be applied for in specific areas of the charity's work. Details of the restricted funds and their purpose can be found in note 20 to the financial statements.

Structure, governance and management

a. Constitution

Green Lane Masjid and Community Centre is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association dated 2 April 2008 as amended by Special Resolution(s) dated 19 March 2012 and 20 April 2012 and was enlisted with the Charity Commission on 10 September 2008.

b. Methods of appointment or election of Trustees

The management of the Group and the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Organisational structure and decision-making policies

The parent of the Group is Green Lane Masjid and Community Centre (GLMCC), a company limited by guarantee and incorporated in England and Wales and registered as charity in England and Wales with the Charity Commission.

There are two subsidiary charitable companies in the Group, GLM Educational Trust and Re-Enlighten. The nature of each subsidiary's business and a summary of each subsidiary's trading results and assets and liabilities for the year ended 31 December 2023 are disclosed in note 17 to the financial statements.

The overall management and control of the charitable company and group is the responsibility of the Trustees of GLMCC who give their time freely and receive no remuneration or other benefits for carrying out their role.

The Trustees meet on a monthly basis to make operational decisions relating to administration and management of the mosque and community centre.

Day to day responsibilities of the mosque and community centre have been delegated to the Chief Executive. To assist in the smooth running of the charity, the Trustees have further delegated the responsibility of various functions and activities of the charity to a number of sub-committees. The heads of each of the sub-committees form the Management Committee, the Logistics and Operations Committee, and meet on a monthly basis to report feedback and make operational decisions.

d. Policies adopted for the induction and training of Trustees

New Trustees undergo a briefing on their legal commitments under charity law, the content of the Memorandum and Articles of Association, the Management Committee and decision-making processes, the business plan and recent financial performance of the charity. New Trustees also meet key employees and other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 December 2023

Structure, governance and management (continued)

e. Pay policy for key management personnel

In the trustees' opinion, the key management personnel of the charity responsible for the direction, control, running and operation of the charity on a day-to-day basis consists of the Board of Trustees and the Chief Executive.

Key management personnel - trustees

All trustees give of their time freely and no trustee received remuneration during the year.

Details of trustees' expenses and related party transactions are disclosed in notes 14 and 27 to the financial statements.

Key management personnel – chief executive officer

The pay of the charity's senior staff is reviewed annually and normally increased based upon the financial position of the charity's finances and the cost of living in general.

f. Fundraising

The majority of our income comes from voluntary donations from our supporters. Through the fundraising efforts of our staff, volunteers and supporters we are generating the financial resources to enable us to provide our services.

We have a wide portfolio of fundraising activities to generate voluntary donations towards the services we provide.

Our Board of Trustees is deeply committed to building relationships and trust with our supporters and is committed to the strengthening of oversight and assurance concerning our fundraising programmes and in ensuring compliance and best practice in these areas.

We are particularly aware of the need to protect vulnerable individuals in any fundraising we undertake. Our vulnerable persons policy sets out the standards we commit to meet.

We continue to be committed to addressing any expression of dissatisfaction on the part of our supporters and to examining ways to improve the levels of our service to them.

g. Financial risk management

The Trustees have assessed the major risks to which the Group and the Charity are exposed, in particular those related to the operations and finances of the Group and the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 December 2023

Plans for future periods

Our vision for the future is simple – to inspire the Islamic faith into the hearts of people.

We intend to expand, improve and develop on all of our current services, programmes and activities. Our focus is to educate, inspire and serve which will help us bridge gaps, increase understanding and tolerance and improve community relations.

At the present time there are many unknown variables which makes forecasting the future results and impact on the charitable company and group very difficult. The Trustees recognise that the current situation is uncertain but they have considered the position of the charitable group both at present and for the future given the current information available.

The Trustees have considered the various income streams of the charitable company and group, anticipated costs, future cash flows and the various options available to them. There is no intention for the charitable group to cease activity.

We look forward to developing our structure, services and activities in 2024 by the permission of Allah SWT. We thank Allah (swt) followed by the congregation, our donors, partners and the wider community for their support and look forward to the same spirit of co-operation in the coming year.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 December 2023

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report including the Strategic 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 Trustees to prepare financial statements for each financial year. Under company law, the Trustees 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 Group and the Charity and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are 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 Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and 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 Group and the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information.

Auditor

The auditor, Dains Audit Limited, has indicated his willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 12 September 2024 and signed on their behalf by:

DocuSigned by:

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M Saeed
 Chair of Trustees

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Independent Auditor's Report to the Members of Green Lane Masjid and Community Centre

Opinion

We have audited the financial statements of Green Lane Masjid and Community Centre (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2023 which comprise the Consolidated statement of financial activities, the Consolidated balance sheet, the Charity balance sheet, the Consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 December 2023 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Independent Auditor's Report to the Members of Green Lane Masjid and Community Centre (continued)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report including the Strategic report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report and the Strategic report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report including the Strategic report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report.

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Independent Auditor's Report to the Members of Green Lane Masjid and Community Centre (continued)

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the senior statutory auditor ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the financial reporting legislation, Companies Act 2006, taxation legislation, anti-bribery, employment, and environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Independent Auditor's Report to the Members of Green Lane Masjid and Community Centre (continued)

regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 3 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

 43BC1C32A70A4BD
Mark Gurney FCCA (senior statutory auditor)

for and on behalf of
Dains Audit Limited

Statutory Auditor
 Chartered Accountants

Birmingham

12 September 2024

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Consolidated Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 December 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Note				
Income from:					
Donations and legacies	4	1,546,478	2,571,704	4,118,182	4,170,477
Charitable activities	5	345,824	189,777	535,601	272,488
Investments	6	98,663	-	98,663	165,575
Other income	7	250,323	1,234	251,557	196,052
Total income		2,241,288	2,762,715	5,004,003	4,804,592
Expenditure on:					
Raising funds	8	53,039	392	53,431	26,124
Charitable activities	10	2,306,062	2,435,358	4,741,420	4,477,696
Total expenditure		2,359,101	2,435,750	4,794,851	4,503,820
Net movement in funds before other recognised gains		(117,813)	326,965	209,152	300,772
Other recognised gains:					
Gains on revaluation of investment property		17,360	-	17,360	-
Net movement in funds		(100,453)	326,965	226,512	300,772
Reconciliation of funds:					
Total funds brought forward	20	4,755,728	675,157	5,430,885	5,130,113
Net movement in funds	20	(100,453)	326,965	226,512	300,772
Total funds carried forward	20	4,655,275	1,002,122	5,657,397	5,430,885

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

The notes on pages 18 to 44 form part of these financial statements.


Green Lane Masjid and Community Centre**(A company limited by guarantee)****Registered number: 06552666****Consolidated balance sheet****As at 31 December 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	15	1,835,135	1,974,594
Investments	17	198,000	200,000
Investment property	16	892,670	875,310
		2,925,805	3,049,904
Current assets			
Debtors	18	395,432	308,919
Cash at bank and in hand		2,384,912	2,177,548
		2,780,344	2,486,467
Creditors: amounts falling due within one year	19	(48,752)	(105,486)
Net current assets		2,731,592	2,380,981
Total net assets		5,657,397	5,430,885
Charity funds			
Restricted funds	20	1,002,122	675,157
Unrestricted funds	20	4,655,275	4,755,728
Total funds		5,657,397	5,430,885

The Trustees acknowledge 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 Trustees on 12 September 2024 and signed on their behalf by:

DocuSigned by:

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M Saeed

Chair of Trustees

The notes on pages 18 to 44 form part of these financial statements.

Green Lane Masjid and Community Centre
(A company limited by guarantee)
Registered number: 06552666

Charity balance sheet
As at 31 December 2023

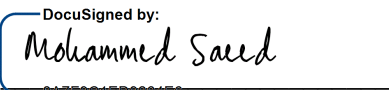
	Note	2023 £	2022 £
Fixed assets			
Tangible assets	15	1,835,135	1,974,594
Investments	17	98,000	100,000
Investment property	16	892,670	875,310
		2,825,805	2,949,904
Current assets			
Debtors	18	423,017	334,916
Cash at bank and in hand		2,343,503	2,059,905
		2,766,520	2,394,821
Creditors: amounts falling due within one year	19	(46,813)	(99,948)
Net current assets		2,719,707	2,294,873
Total net assets		5,545,512	5,244,777
Charity funds			
Restricted funds	20	1,002,122	675,157
Unrestricted funds	20	4,543,390	4,569,620
Total funds		5,545,512	5,244,777

The Charity's net movement in funds for the year was £300,735 (2022 - £285,442).

The Trustees acknowledge 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 Trustees on 12 September 2024 and signed on their behalf by:

DocuSigned by:

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M Saeed
Chair of Trustees

The notes on pages 18 to 44 form part of these financial statements.

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Consolidated statement of cash flows
For the year ended 31 December 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash used in operating activities	23	232,969	239,573
Cash flows from investing activities			
Dividends, interests and rents from investments		7,840	2,450
Purchase of tangible fixed assets		(33,445)	(36,420)
Purchase of investments		-	(200,000)
Purchase of investment property		-	(427,310)
Net cash used in investing activities		(25,605)	(661,280)
Change in cash and cash equivalents in the year		207,364	(421,707)
Cash and cash equivalents at the beginning of the year		2,177,548	2,599,255
Cash and cash equivalents at the end of the year	24	2,384,912	2,177,548

The notes on pages 18 to 44 form part of these financial statements

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

1. General information

Green Lane Masjid and Community Centre (GLMCC) is a charitable company limited by guarantee and is registered in England and Wales. Its company and charity registered numbers and registered office are shown on the Charity information page of these financial statements. Its principal activity is detailed in the trustees' report.

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.

Green Lane Masjid and 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.

The Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of financial activities in these financial statements.

2.2 Company status

The charity is a company limited by guarantee. The members of the company 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 of the charity.

2.3 Going concern

The trustees have a reasonable expectation that the Group has adequate resources to continue in operational existence for a period of at least twelve months from the date of approval of these financial statements. Thus they have concluded that it is reasonable to continue to prepare the financial statements on a going concern basis.

2.4 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.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

2. Accounting policies (continued)

2.4 Income (continued)

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Investment income is earned through holding assets for investment purposes such as holding cash on deposit and the letting of rooms for hire. It includes interest and rent. Interest income is recognised using the effective interest method and rent income is recognised as the charity's right to receive payment is established.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.5 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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

2. Accounting policies (continued)

2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

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.

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 and reducing balance method.

Depreciation is provided on the following basis:

Leasehold improvements	-	4%	straight line
Motor vehicles	-	10%	straight line
Fixtures and fittings	-	15%	reducing balance
Computer equipment	-	15%	reducing balance

2.8 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated statement of financial activities.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

2. Accounting policies (continued)

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.12 Financial instruments

The Group 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.

2.13 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

2.14 Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:

Depreciation

The Trustees have reviewed the asset lives and associated residual values of all fixed asset classes and have concluded that asset lives and residual values are appropriate given the activities of the charity.

Income and expenditure allocation

Income and expenditure incurred by the charity is apportioned where it relates to more than one category

4. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations	1,546,478	2,571,704	4,118,182

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	1,990,882	2,179,595	4,170,477

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

5. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Madrasa and other course fees	345,824	-	345,824
Grants receivable	-	189,777	189,777
	<u>345,824</u>	<u>189,777</u>	<u>535,601</u>

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Madrasa and other course fees	255,853	-	255,853
Grants receivable	-	16,635	16,635
	<u>255,853</u>	<u>16,635</u>	<u>272,488</u>

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Rental income	90,823	90,823	163,125
Investment income	7,840	7,840	2,450
	<u>98,663</u>	<u>98,663</u>	<u>165,575</u>

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

7. Other incoming resources

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Scouts membership	13,229	-	13,229
Funeral income	125,281	-	125,281
Other income	111,813	1,234	113,047
	250,323	1,234	251,557
		Unrestricted funds 2022 £	Total funds 2022 £
Scouts membership		8,601	8,601
Funeral income		127,646	127,646
Other income		59,805	59,805
		196,052	196,052

8. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Direct fundraising expenses	53,039	392	53,431

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

8. Expenditure on raising funds (continued)

	Unrestricted funds 2022 £	Total funds 2022 £
Direct fundraising expenses	26,124	26,124

9. Analysis of grants

	Grants to Institutions 2023 £	Grants to Individuals 2023 £	Total funds 2023 £
Grants paid	2,186,107	64,330	2,250,437

	Grants to Institutions 2022 £	Grants to Individuals 2022 £	Total funds 2022 £
Grants paid	2,231,942	102,701	2,334,643

The Group has made the following material grants to institutions during the year:

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

9. Analysis of grants (continued)

	2023	2022
	£	£
Name of institution		
One Ummah	180,333	340,360
Islamic Relief	1,455,221	1,818,577
Human Appeal	550,553	-
	2,186,107	2,158,937
Other grants to institutions	-	73,005
	2,186,107	2,231,942

10. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted	Restricted	
	funds	funds	
	2023	2023	Total
	£	£	2023
Governance costs	13,450	-	13,450
Charitable activities	2,292,612	2,435,358	4,727,970
	2,306,062	2,435,358	4,741,420

	Unrestricted	Restricted	
	funds	funds	
	2022	2022	Total
	£	£	2022
Governance costs	16,292	-	16,292
Charitable activities	1,956,861	2,504,543	4,461,404
	1,973,153	2,504,543	4,477,696

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

11. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £
Governance costs	-	-	13,450	13,450
Charitable activities	1,144,251	2,250,437	1,333,282	4,727,970
	<u>1,144,251</u>	<u>2,250,437</u>	<u>1,346,732</u>	<u>4,741,420</u>

	Activities undertaken directly 2022 £	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £
Governance costs	-	-	16,292	16,292
Charitable activities	872,711	2,334,643	1,254,050	4,461,404
	<u>872,711</u>	<u>2,334,643</u>	<u>1,270,342</u>	<u>4,477,696</u>

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

11. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2023 £	Total funds 2022 £
Staff costs	737,156	514,568
Dawah costs	75,684	25,921
Advertising and promotion	23,503	11,242
Social welfare and other donations	11,200	76,135
Masjid costs	8,504	1,569
Equipment hire	32,059	20,117
Speaker fees	24,291	36,302
Hospitality	9,353	5,087
Other sundry direct costs	97	19,816
Funeral costs	82,734	80,405
Food purchases	139,670	81,549
	1,144,251	872,711

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

11. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2023 £	Total funds 2022 £
Staff costs	557,902	350,134
Depreciation	172,904	170,747
Website costs	18,621	15,790
Rent, rates and insurance	19,568	39,897
Light and heat	82,502	44,267
Telephone, internet and fax	4,752	10,455
Printing, posting and stationery	10,184	61,587
Sundry and other costs	41,163	48,921
Repairs and maintenance	64,694	62,122
Consultancy, legal and professional fees	192,872	295,595
Subscriptions	32,627	22,808
Bank charges	15,934	41,122
Advertising and promotion	31,332	20,584
Travel and subsistence	63,933	42,938
Cleaning and waste disposal	24,294	27,083
Governance costs	13,450	16,292
	1,346,732	1,270,342

12. Auditor's remuneration

	2023 £	2022 £
Fees payable to the Charity's auditor for the audit of the Group's annual accounts	12,450	10,325
Fees payable to the Charity's auditor in respect of:		
All non-audit services not included above	35,814	20,997

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

13. Staff costs

	Group 2023 £	Group 2022 £	Company 2023 £	Company 2022 £
Wages and salaries	1,228,297	805,634	1,158,263	752,792
Social security costs	57,920	51,136	52,406	46,688
Contribution to defined contribution pension schemes	8,841	7,932	7,353	6,944
	1,295,058	864,702	1,218,022	806,424

The average number of persons employed by the Charity during the year was as follows:

	Group 2023 No.	Group 2022 No.	Company 2023 No.	Company 2022 No.
Teaching	28	25	25	22
Mosque	32	23	32	23
	60	48	57	45

No employee received remuneration amounting to more than £60,000 in either year.

14. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

15. Tangible fixed assets

Group

	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost					
At 1 January 2023	3,109,422	45,120	230,565	3,206	3,388,313
Additions	-	-	33,445	-	33,445
At 31 December 2023	3,109,422	45,120	264,010	3,206	3,421,758
Depreciation					
At 1 January 2023	1,221,214	14,049	175,250	3,206	1,413,719
Charge for the year	124,377	4,512	44,015	-	172,904
At 31 December 2023	1,345,591	18,561	219,265	3,206	1,586,623
Net book value					
At 31 December 2023	1,763,831	26,559	44,745	-	1,835,135
At 31 December 2022	1,888,208	31,071	55,315	-	1,974,594

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

15. Tangible fixed assets (continued)

Company

	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost				
At 1 January 2023	3,109,422	45,120	230,565	3,385,107
Additions	-	-	33,445	33,445
At 31 December 2023	3,109,422	45,120	264,010	3,418,552
Depreciation				
At 1 January 2023	1,221,214	14,049	175,250	1,410,513
Charge for the year	124,377	4,512	44,015	172,904
At 31 December 2023	1,345,591	18,561	219,265	1,583,417
Net book value				
At 31 December 2023	1,763,831	26,559	44,745	1,835,135
At 31 December 2022	1,888,208	31,071	55,315	1,974,594

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

16. Investment property

Group and Charity

	Freehold investment property £
Valuation	
At 1 January 2023	875,310
Surplus on revaluation	17,360
	<hr/>
At 31 December 2023	892,670
	<hr/> <hr/>

The investment property was valued by the Trustees at year end based on market value on an existing use basis.

17. Fixed asset investments

	Unlisted investments £
Group	
Valuation	
At 1 January 2023	200,000
	<hr/>
At 31 December 2023	200,000
	<hr/> <hr/>
Impairment	
Charge for the year	2,000
	<hr/>
At 31 December 2023	2,000
	<hr/> <hr/>
Net book value	
At 31 December 2023	198,000
	<hr/>
At 31 December 2022	200,000
	<hr/> <hr/>

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

17. Fixed asset investments (continued)

Charity	Unlisted investments £
Valuation	
At 1 January 2023	100,000
At 31 December 2023	100,000
Impairment	
Charge for the year	2,000
At 31 December 2023	2,000
Net book value	
At 31 December 2023	98,000
At 31 December 2022	100,000

18. Debtors

	Group 2023 £	Group 2022 £	Company 2023 £	Company 2022 £
Amounts owed by group undertakings	-	-	27,585	25,997
Trade debtors	51,069	103,490	51,069	103,490
Other debtors	327,873	193,349	327,873	193,349
Prepayments and accrued income	16,490	12,080	16,490	12,080
	395,432	308,919	423,017	334,916

Amounts owed by group undertakings are unsecured, interest free, have no fixed date of repayment and are repayable on demand.

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

19. Creditors: Amounts falling due within one year

	Group 2023 £	Group 2022 £	Company 2023 £	Company 2022 £
Trade creditors	18,422	75,822	18,422	70,982
Accruals and deferred income	30,330	29,664	28,391	28,966
	<u>48,752</u>	<u>105,486</u>	<u>46,813</u>	<u>99,948</u>

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

20. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2023 £
Unrestricted funds						
Designated funds						
GLMCC Extension	-	-	-	96,160	-	96,160
General funds						
General Fund	1,905,824	2,241,288	(2,186,197)	(129,605)	-	1,831,310
Fixed asset funds	1,974,594	-	(172,904)	33,445	-	1,835,135
Investment property fund	875,310	-	-	-	17,360	892,670
	4,755,728	2,241,288	(2,359,101)	(96,160)	17,360	4,559,115
Total Unrestricted funds	4,755,728	2,241,288	(2,359,101)	-	17,360	4,655,275
Restricted funds						
Caring for orphans and children in need	91,073	27,035	(116,500)	-	-	1,608
Food	487,553	1,692,550	(1,774,184)	-	-	405,919
Health and water	(9,233)	789,062	(362,489)	-	-	417,340
Mosque & Youth projects	16,508	122,138	(132,044)	-	-	6,602
Protecting life and dignity	18,972	-	(10,200)	-	-	8,772
Shelters	29,951	3,227	-	-	-	33,178
Supporting education	40,333	-	(40,333)	-	-	-
GLMCC Extension	-	128,703	-	-	-	128,703
	675,157	2,762,715	(2,435,750)	-	-	1,002,122
Total of funds	5,430,885	5,004,003	(4,794,851)	-	17,360	5,657,397

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

20. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Unrestricted funds					
General Fund	1,589,722	2,571,942	(1,828,530)	(427,310)	1,905,824
Fixed assets funds	2,556,921	36,420	(170,747)	(448,000)	1,974,594
Investment property fund	-	-	-	875,310	875,310
	<u>4,146,643</u>	<u>2,608,362</u>	<u>(1,999,277)</u>	<u>-</u>	<u>4,755,728</u>
Restricted funds					
Caring for orphans and children in need	39,401	51,672	-	-	91,073
Food	736,527	1,454,568	(1,703,542)	-	487,553
Health and water	59,059	635,208	(703,500)	-	(9,233)
Mosque and Youth Projects	89,060	17,737	(90,289)	-	16,508
Protecting life and dignity	20,000	6,184	(7,212)	-	18,972
Shelters	15,787	14,164	-	-	29,951
Supporting education	23,636	16,697	-	-	40,333
	<u>983,470</u>	<u>2,196,230</u>	<u>(2,504,543)</u>	<u>-</u>	<u>675,157</u>
Total of funds	<u>5,130,113</u>	<u>4,804,592</u>	<u>(4,503,820)</u>	<u>-</u>	<u>5,430,885</u>

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

21. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2023 £
Designated funds	-	-	-	96,160	-	96,160
General funds	4,755,728	2,241,288	(2,359,101)	(96,160)	17,360	4,559,115
Restricted funds	675,157	2,762,715	(2,435,750)	-	-	1,002,122
	<u>5,430,885</u>	<u>5,004,003</u>	<u>(4,794,851)</u>	<u>-</u>	<u>17,360</u>	<u>5,657,397</u>

Summary of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
General funds	4,146,643	2,608,362	(1,999,277)	-	4,755,728
Restricted funds	983,470	2,196,230	(2,504,543)	-	675,157
	<u>5,130,113</u>	<u>4,804,592</u>	<u>(4,503,820)</u>	<u>-</u>	<u>5,430,885</u>

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

21. Summary of funds (continued)

Purpose of Designated Funds

GLMCC Extension

This fund represents the funds that the charity has generated from its rental properties and allocated to be used partially fund the GLMCC extension project.

Purpose of Unrestricted Funds

General fund

This fund represents the free funds of the charity that are not designated for particular purposes.

General fund - Fixed Asset fund

This fund consists of unrestricted funds that have been set aside by the Trustees and represents funds spent by the charity on leasehold improvements and various furniture, fittings and equipment.

General fund - Investment property fund

This fund consist of unrestricted funds that have been set aside by the Trustees and represents funds spent by the charity on the investment properties acquired.

General fund - Investments

This fund consists of unrestricted funds that have been set aside by the Trustees and represents funds spent by the charity on investments during the current year.

Purpose of Restricted Funds

The "Caring for orphans and children in need" fund consists of the following funds:

Orphans Appeal fund

The Orphans Appeal fund consists of funds raised to help finance orphan sponsorship projects.

The "Food" fund consists of the following funds:

Fidiyah fund

The Fidiyah fund raises money to feed the poor in expiation of missed fasts by individuals during the month of Ramadan.

Foodbank fund

This fund consists of monies raised for the GLM Foodbank.

Qurbani fund

Qurbani is the sacrificing of an animal on the day of Eid-Al-Adha. Funds raised are usually sent to various counties where the sacrifices of animals are undertaken and the meat distributed to the poor in those regions.

Syria Appeal fund

This fund consists of funds raised to help the plight of the Syrian people in the recent civil conflict.

Green Lane Masjid and Community Centre

(A company limited by guarantee)

Notes to the financial statements

For the year ended 31 December 2023

21. Summary of funds (continued)

Zakat fund

Zakat is an obligation on all Muslims to pay 2.5% of their savings to charity. Funds raised must be spent in accordance with the Islamic Sharia guidelines and are not available to the charity for general purpose use.

Zakat-ul-Fitr fund

Zakat-ul-Fitr is charity given to the poor at the end of fasting in the Islamic holy month of Ramadan. Funds raised are usually distributed to various countries where food parcels are purchased and distributed to the poor on the day of Eid Al-Fitr.

Yemen fund

The Yemen fund consists of monies raised for humanitarian support in Yemen.

World in Crisis fund

This fund consists of monies raised to support various Task Force GLM projects.

Zakat TFGLM fund

This fund is used to capture zakat donations in respect of Task Force GLM projects.

Lebanon Appeal fund

This fund consists of monies raised for humanitarian support in Lebanon.

Afghanistan fund

This fund is monies raised for humanitarian support in Afghanistan.

Malnutrition Appeal fund

This fund is monies raised to reduce malnutrition in the most affected areas.

Bread Project fund

This fund is monies raised to support the Bread project.

Winter Aid fund

The Winter Aid fund consists of monies

Food Parcels fund

This fund consists of monies raised for local food parcels.

Turkey & Syria Earthquake Appeal fund

The Turkey & Syria Earthquake fund consists of monies raised for humanitarian support in both Turkey and Syria.

Food Drive Welfare fund

This fund consists of monies raised to provide the millions of hungry people locally with food and water.

Sudan Appeal fund

The Sudan Appeal fund consists of monies raised for humanitarian support in Sudan.

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

21. Summary of funds (continued)

Somalia Project fund

The Somalia Project fund consists of monies raised for humanitarian support in Somalia.

Morocco Earthquake fund

The Morocco Earthquake fund consists of monies raised for humanitarian support in Morocco.

The "Health and water" fund consists of the following funds:

Palestine Appeal fund

The Palestine Appeal fund raises money to be used to assist the humanitarian crisis in the Occupied Territories.

Pakistan Water Appeal fund

This fund was created to set up sustainable sources of clean water in Pakistan.

The "Mosque and Youth Projects" fund consists of the following funds:

Celebrate Eid fund

This fund consists of monies raised for Celebrate Eid project.

Quran Printing fund

This fund consists of monies raised to help with the printing and distribution of copies of the Quran.

Youth and Children fund

The Youth and Children fund represents funds of the charity controlled by the charitable company and consolidated into these financial statements.

The "Protecting life and dignity" fund consists of the following funds:

Refugees fund

This fund is to support the resettlement Syrian refugees in the UK.

The "Shelters" fund consists of the following funds:

Burma Appeal fund

This fund consists of monies raised to help Muslims being persecuted in Burma.

The "Supporting education" fund consists of the following funds:

Tanzania fund

This fund was set up for donations towards the building of a Secondary School with Mosque and Well in Tanzania.

GLMCC Extension fund

This fund has been set up in the year for donations received to fund the GLMCC extension project.

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

22. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	1,835,135	-	1,835,135
Fixed asset investments	198,000	-	198,000
Investment property	892,670	-	892,670
Current assets	1,778,222	1,002,122	2,780,344
Creditors due within one year	(48,752)	-	(48,752)
Total	4,655,275	1,002,122	5,657,397

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1,974,594	-	1,974,594
Fixed asset investments	200,000	-	200,000
Investment property	875,310	-	875,310
Current assets	1,811,310	675,157	2,486,467
Creditors due within one year	(105,486)	-	(105,486)
Total	4,755,728	675,157	5,430,885

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

23. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2023 £	Group 2022 £
Net income for the year (as per Statement of Financial Activities)	209,152	300,772
Adjustments for:		
Depreciation charges	172,904	170,747
Impairment of investments	2,000	-
Dividends, interests and rents from investments	(7,840)	(2,450)
Increase in debtors	(86,513)	(76,255)
Decrease in creditors	(56,734)	(153,241)
Net cash provided by operating activities	232,969	239,573

24. Analysis of cash and cash equivalents

	Group 2023 £	Group 2022 £
Cash in hand	2,384,912	2,177,548
Total cash and cash equivalents	2,384,912	2,177,548

25. Analysis of changes in net debt

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash at bank and in hand	2,177,548	207,364	2,384,912
	2,177,548	207,364	2,384,912

Green Lane Masjid and Community Centre
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

26. Pension commitments

The Charity operates a defined benefit contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independent administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £8,841 (2022: £7,932). Contributions totalling £348 (2022: £Nil) were overpaid to the fund at the balance sheet date and are included in other debtors.

27. Related party transactions

Re-Enlighten

During the year ended 31 December 2023, GLMCC paid wages totalling £77,036 (2022: £58,278) on behalf of Re-Enlighten.

As at 31 December 2023, Re-Enlighten owed GLMCC £27,585 (2022: £25,654 Re-Enlighten owed GLMCC).

28. Controlling party

There is no one ultimate controlling party of the Group.