

TEES VALLEY MUSLIM COMMUNITY CENTRE

England & Wales - Charity number 1127170

Details

Status Registered

Legal form Other

Registered 2008-12-12

Register [View on the Charity Commission register](#)

Contact

Address Tees Valley Muslim Community Centre
Pragnell House
Sopwith Close
Preston Farm Industrial Estate
Stockton-On-Tees
TS18 3TT

Phone 07886533681

Email tvmcc.info@gmail.com

Website www.tvmcc.org.uk

Activities

Objects: 1. THE ADVANCEMENT OF THE ISLAMIC RELIGION BY PROVIDING A DESIGNATED PLACE OF WORSHIP FOR MUSLIM RESIDENTS, WHETHER THEY ARE MALE, FEMALE, YOUNG ELDERLY OR DISABLED. 2. THE PROMOTION OF EDUCATION BY SUCH MEANS AS APPROPRIATE INCLUDING WORKING WITH THE LOCAL COUNCIL, SCHOOLS AND OTHER LOCAL ORGANISATIONS TO DELIVER EDUCATION. 3. THE PROMOTION OF HEALTH BY PROVIDING INFORMATION AND RAISING AWARENESS ON A WIDE RANGE OF ISSUES AFFECTING PEOPLE'S HEALTH AND SAFETY. 4. THE PROMOTION OF RELIGIOUS HARMONY FOR THE BENEFIT OF THE PUBLIC IN PARTICULAR BY PROVIDING EDUCATION AND INFORMATION ON ISLAM AND SOCIAL ISSUES FOR BOTH MUSLIMS AND NON-MUSLIMS. 5. THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS".

Activities: The Advancement of the Islamic religion by providing a designated place of worship for Muslim residents. The promotion of education by such means as appropriate including working with the local council, etc. The promotion of religious harmony for the benefit of the public. The provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Religious Activities, Amateur Sport
- **Who:** Children/young People, Elderly/old People, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Darlington
- Stockton-on-tees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£26,472	£19,547	-	-
2024-03-31	£29,620	£18,737	-	-
2023-03-31	£36,736	£14,765	-	-
2022-03-31	£23,442	£9,545	-	-
2021-03-31	£35,618	£7,172	-	-

Trustees

Name	Role	Appointed
DR Saleem Sabir	Chair	2014-04-24
Dr Baharul Islam		2022-02-13
Dr MUBASHAR AHMAD MSCMAPhD		
Dr Munawar Ahmed Mecci		2016-08-31
Dr Rehan Ahmad Mustafa		2014-04-27
Dr Shahid RIAZ		2022-02-13
Dr Shandar Salam		2021-03-11
Gulzar Ahmed		2009-04-29
IMTIAZ CHEEMA		
SHUJA HASAN KHAN		

TEES VALLEY MUSLIM COMMUNITY CENTRE

England & Wales - Charity number 1127170

Accounts

Tees Valley Muslim Community Centre

Charity No. 1127170

Trustees' Report and Unaudited Accounts

31 March 2025

Tees Valley Muslim Community Centre
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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1127170

Trustees

The following trustees served during the year:

M. Ahmad

R. Ahmad Mustafa

G. Ahmed

M. Ahmed Mecci

I. Cheema

S. Hasan Khan

B. Islam

S. Riaz

S. Sabir

S. Salam

Accountants

DS Accountancy Services NE Limited

1G Brighouse Road

Middlesbrough

TS2 1RT

OBJECTIVES AND ACTIVITIES

1. The purpose of charity is the advancement of the Islamic religion by providing a designated place of worship for Muslim residents, whether they are male, female, young elderly or disabled.
2. The promotion of education by such means as appropriate including working with the local council, schools and other local organisations to deliver education
3. The promotion of health by providing information and raising awareness on a wide range of issues affecting people's health and safety.
4. The promotion of religious harmony for the benefit of the public in particular by providing education and information on Islam and social issues for both Muslims and non-Muslims
5. The provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

The main activities undertaken in relation to those purposes are a prayer facility. We aim to provide a designated place of worship for Muslim residents of Ingleby Barwick and surrounding areas. These facilities will be for both males and females as well as children, the elderly and disabled.

Education Activities and Faith and Community Cohesion

Seminars and courses will be held in the community centre in liaison with the local council and other organisations for Islamic education, community cohesion, fostering relationships between different faiths and general safety (e.g. fire safety and traffic rules). Regular talks will be held on community and social and cultural issues to enable Muslim and non-Muslim residents to support one another in their common goals of developing the communities. Seminars will be organised to provide resources for schools and the wider community, weekend sessions of tuition and help with school homework.

Awareness of Health and Social Issues and Sporting Facilities

Healthy living campaigns will be initiated and posters, leaflets and booklets will be provided and coffee morning sessions will be organised. Some indoor sporting facilities will be provided, arrangements will be made for outdoor sports trips as well as family day trips.

Use of Volunteers

Volunteers are an important resource in both our faith and community work. Volunteers are involved in all of our faith and community activities and we have people giving their time on a regular basis.

ACHIEVEMENTS AND PERFORMANCE

The charity carries out a wide range of activities religious and non-religious that deliver public benefit in pursuance of its charitable aims. The trustees consider that these activities, previously mentioned, are in accordance with the Charity Commissions guidance and provide benefit to the wider community of Ingleby Barwick and communities further afield.

FINANCIAL REVIEW

The principle sources of funding during the year were donations and rental income. The trustees consider the results of the charity during the year to be satisfactory.

The excess of income over expenditure for the year was £6,925. The total unrestricted reserves at 31st March 2025 were £661,483. The free reserves of the charity, being those reserves not represented by fixed assets, were £69,621 at 31st March 2025. These reserves are well within the charity's target for reserves.

It is the policy of the charity to maintain free reserves that are sufficient to cover management, administration and running costs of the charity for the period of twelve months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Tees Valley Muslim Community Centre is a constituted charitable trust registered with the Charity Commission under charity number 1127170 and operates within the framework of its governing document. It is governed by the Constitution.

Recruitment and appointment of trustees

The existing trustees are responsible for the recruitment of the new trustees but in so doing the trustees seek the views and recommendations of the congregation and members of the charity. The trustees believe this approach ensures that good relations are fostered between the organisation and the people who regularly attend events and functions organised by the charity and are willing to volunteer to help in broader community work. Potential trustees are invited to attend trustees' meetings as observers and are given more details of the charity's aims and objectives. With agreement of existing trustees the individual is then proposed as a new trustee at the subsequent trustees' meeting. The process allows for due consideration of the persons eligibility, personal competence, specialist knowledge and skills.

Induction and training of trustees

Following appointment, new trustees are introduced to their new role and given copies of the charity's constitution and a guide to the policies and procedures adopted by the charity. A number of publications from the Charity Commission are also provided including guidance on the charities and public benefit and on the advancement of religion for public benefit. This ensures that new trustees work with an existing trustee assisting on particular activities and projects run by the charity. After satisfactory feedback from existing trustees, they are then given the task of leading a particular activity or project and reporting the progress at the trustees' meeting.

Organisational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet together, as a body, monthly and responsible for all decisions taken in relation to running the centre, the community facilities and the activities provided by the charity.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity 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 in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed on behalf of the charity's trustees

M. Ahmad
Trustee
31 March 2025

Independent Examiner's Report to the trustees of Tees Valley Muslim Community Centre

I report to the trustees on my examination of the financial statements of Tees Valley Muslim Community Centre for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Danielle Suddick MAAT
DS Accountancy Services NE Limited
1G Brighthouse Road
Middlesbrough

TS2 1RT
31 March 2025

Tees Valley Muslim Community Centre
Statement of Financial Activities
for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	3	17,841	17,841	11,508
Investments	4	8,631	8,631	18,112
Total		26,472	26,472	29,620
Expenditure on:				
Charitable activities	5	19,547	19,547	18,737
Total		19,547	19,547	18,737
Net gains on investments		-	-	-
Net income		6,925	6,925	10,883
Transfers between funds		-	-	-
Net income before other gains/(losses)		6,925	6,925	10,883
Other gains and losses				
Net movement in funds		6,925	6,925	10,883
Reconciliation of funds:				
Total funds brought forward		654,558	654,558	643,675
Total funds carried forward		661,483	661,483	654,558

Tees Valley Muslim Community Centre

Balance Sheet

at 31 March 2025

Charity No. 1127170

		2025	2024
		£	£
Fixed assets			
Tangible assets	7	591,862	591,862
		<u>591,862</u>	<u>591,862</u>
Current assets			
Cash at bank and in hand		71,027	64,102
		<u>71,027</u>	<u>64,102</u>
Creditors: Amount falling due within one year	8	(1,406)	(1,406)
Net current assets		<u>69,621</u>	<u>62,696</u>
Total assets less current liabilities		661,483	654,558
Net assets excluding pension asset or liability		<u>661,483</u>	<u>654,558</u>
Total net assets		<u><u>661,483</u></u>	<u><u>654,558</u></u>
The funds of the charity			
Restricted funds	9		
Unrestricted funds	9		
General funds		661,483	654,558
		<u>661,483</u>	<u>654,558</u>
Reserves	9		
Total funds		<u><u>661,483</u></u>	<u><u>654,558</u></u>

Approved by the trustees on 31 March 2025

And signed on their behalf by:

M. Ahmad

Trustee

31 March 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	11,508	11,508
Investments	18,112	18,112
Total	<u>29,620</u>	<u>29,620</u>
Expenditure on:		
Charitable activities	18,737	18,737
Total	<u>18,737</u>	<u>18,737</u>
Net income	<u>10,883</u>	<u>10,883</u>
Net income before other gains/(losses)	10,883	10,883
Other gains and losses:		
Net movement in funds	<u>10,883</u>	<u>10,883</u>
Reconciliation of funds:		
Total funds brought forward	643,675	643,675
Total funds carried forward	<u><u>654,558</u></u>	<u><u>654,558</u></u>

3 Income from donations and legacies

Unrestricted £	Total 2025 £	Total 2024 £
17,841	17,841	11,508
<u>17,841</u>	<u>17,841</u>	<u>11,508</u>

4 Income from investments

Unrestricted £	Total 2025 £	Total 2024 £
8,631	8,631	18,112
<u>8,631</u>	<u>8,631</u>	<u>18,112</u>

5 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Expenditure on charitable activities</i>			
	19,547	19,547	18,737
<i>Governance costs</i>			
	<u>19,547</u>	<u>19,547</u>	<u>18,737</u>

6 Staff costs
No employee received emoluments in excess of £60,000.

7 Tangible fixed assets

		£	£
Cost or revaluation			
At 1 April 2024		<u>591,862</u>	<u>591,862</u>
At 31 March 2025		<u>591,862</u>	<u>591,862</u>
Net book values			
At 31 March 2025		<u>591,862</u>	<u>591,862</u>
At 31 March 2024		<u>591,862</u>	<u>591,862</u>

8 Creditors:
amounts falling due within one year

	2025	2024
	£	£
Accruals	<u>1,406</u>	<u>1,406</u>
	<u>1,406</u>	<u>1,406</u>

9 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2025
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	654,558	26,472	(19,547)	661,483
Total funds	<u>654,558</u>	<u>26,472</u>	<u>(19,547)</u>	<u>661,483</u>

10 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	591,862	591,862
Net current assets	69,621	69,621
	<u>661,483</u>	<u>661,483</u>

11 Reconciliation of net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	64,102	6,925	71,027
	<u>64,102</u>	<u>6,925</u>	<u>71,027</u>
Net debt	<u>64,102</u>	<u>6,925</u>	<u>71,027</u>

Tees Valley Muslim Community Centre

Statement of Cash flows

for the year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	6,925	10,883
Adjustments for:		
Dividends, interest and rents from investments	(8,631)	(18,112)
Net cash used in operating activities	<u>(1,706)</u>	<u>(7,229)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	8,631	18,112
Net cash from investing activities	<u>8,631</u>	<u>18,112</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	6,925	10,883
Cash and cash equivalents at the beginning of the year	64,102	53,219
Cash and cash equivalents at the end of the year	<u>71,027</u>	<u>64,102</u>
Components of cash and cash equivalents		
Cash and bank balances	71,027	64,102
	<u>71,027</u>	<u>64,102</u>

Tees Valley Muslim Community Centre
Detailed Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	17,841	17,841	11,508
	<u>17,841</u>	<u>17,841</u>	<u>11,508</u>
Investments	8,631	8,631	18,112
	<u>8,631</u>	<u>8,631</u>	<u>18,112</u>
Total income and endowments	26,472	26,472	29,620
Expenditure on:			
Charitable activities	19,547	19,547	18,737
	<u>19,547</u>	<u>19,547</u>	<u>18,737</u>
Total of expenditure on charitable activities	19,547	19,547	18,737
Total expenditure	19,547	19,547	18,737
Net gains on investments	-	-	-
	<u>6,925</u>	<u>6,925</u>	<u>10,883</u>
Net income	6,925	6,925	10,883
Net income before other gains/(losses)	6,925	6,925	10,883
Other Gains	-	-	-
	<u>6,925</u>	<u>6,925</u>	<u>10,883</u>
Net movement in funds	6,925	6,925	10,883
Reconciliation of funds:			
Total funds brought forward	654,558	654,558	643,675
Total funds carried forward	<u><u>661,483</u></u>	<u><u>661,483</u></u>	<u><u>654,558</u></u>

TEES VALLEY MUSLIM COMMUNITY CENTRE

England & Wales - Charity number 1127170

Accounts

Charity Registration number:1127170

Tees Valley Muslim Community Centre

Annual Report and Financial Statements

For the Year Ended 31 March 2024

Tees Valley Muslim Community Centre

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Tees Valley Muslim Community Centre

Reference and Administrative Details

Trustees

Dr Mubashar Ahmad
Dr Shandar Salam
Dr Baharul Islam
Dr Munawar Ahmed Mecci
Mr Gulzar Ahmed
Mr Shuja Hasan Khan
Mr Shahid Riaz
Dr Rehan Ahmad Mustafa
Mr Imtiaz Cheema
Dr Saleem Sabir

Charity Registration Number

1127170

Principal Office

Pragnell House
Sopwith Close
Preston Farm Industrial Estate
Stockton-on-Tees
TS18 3TT

Independent Examiner

Danielle Suddick
1G Brighthouse Road
Middlesbrough
TS2 1RT

Tees Valley Muslim Community Centre

Trustees' Report

The trustee present the annual report together with the financial statements of the charity for year ended 31 March 2024.

Objectives and activities

Aims:

Prayer Facility

Educational Activities and Faith and Community Cohesion Awareness of Health and Social Issues and Sporting Facilities.

The objectives are set to reflect our faith and community aims. Each year the trustees review the objectives and activities to ensure they continue to reflect the aims. In carrying out this review the trustees have considered the Charity Commission general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit. Our dual aims remain to provide a facility where Muslims can worship and to provide a community facility for all of the communities in the Stockton On Tees area. Our long term ambition is to build the self confidence of Muslims in their faith, and through our community facilities and activities help to make our area a peaceful, vibrant and harmonious community.

Prayer Facility

We aim to provide a designated place of worship for Muslim residents of Ingleby Barwick and surrounding areas. These facilities will be for both males and females as well as children, the elderly and disabled.

Education Activities and Faith and Community Cohesion

Seminars and courses will be held in the community centre in liaison with the local council and other organisations for Islamic education, community cohesion , fostering relationships between different faiths and general safety (e.g. fire safety and traffic rules). Regular talks will be held on community and social and cultural issues to enable Muslim and non-Muslim residents to support one another in their common goals of developing the communities. Seminars will be organised to provide resources for schools and the wider community, weekend sessions of tuition and help with school homework.

Awareness of Health and Social Issues and Sporting Facilities

Healthy living campaigns will be initiated and posters, leaflets and booklets will be provided and coffee morning sessions will be organised. Some indoor sporting facilities will be provided, arrangements will be made for outdoor sports trips as well as family day trips.

Use of Volunteers

Volunteers are an important resource in both our faith and community work. Volunteers are involved in all of our faith and community activities and we have people giving their time on a regular basis.

Achievements and performance

The charity carries out a wide range of activities religious and non-religious that deliver public benefit in pursuance of its charitable aims. The trustees consider that these activities, previously mentioned, are in accordance with the Charity Commissions guidance and provide benefit to the wider community of Ingleby Barwick and communities further a

Tees Valley Muslim Community Centre

Trustees' Report (continued)

Financial review

Policy on reserves

The excess of income over expenditure for the year was £10,883. The total unrestricted reserves at 31st March 2024 were £654,558. The free reserves of the charity, being those reserves not represented by fixed assets, were £62,696 at 31st March 2024. These reserves are well within the charity's target for reserves.

Principle funding sources

The principle sources of funding during the year were donations and rental income. The trustees consider the results of the charity during the year to be satisfactory.

Investment policy and objectives

It is the policy of the charity to maintain free reserves that are sufficient to cover management, administration and running costs of the charity for the period of twelve months.

Structure, governance and management

The Tees Valley Muslim Community Centre is a constituted charitable trust registered with the Charity Commission under charity number 1127170 and operates within the framework of its governing document. It is governed by the Constitution.

Recruitment and appointment of trustees

The existing trustees are responsible for the recruitment of the new trustees but in so doing the trustees seek the views and recommendations of the congregation and members of the charity. The trustees believe this approach ensures that good relations are fostered between the organisation and the people who regularly attend events and functions organised by the charity and are willing to volunteer to help in broader community work. Potential trustees are invited to attend trustees' meetings as observers and are given more details of the charity's aims and objectives. With agreement of existing trustees the individual is then proposed as a new trustee at the subsequent trustees' meeting. The process allows for due consideration of the persons eligibility, personal competence, specialist knowledge and skills.

Induction and training of trustees

Following appointment, new trustees are introduced to their new role and given copies of the charity's constitution and a guide to the policies and procedures adopted by the charity. A number of publications from the Charity Commission are also provided including guidance on the charities and public benefit and on the advancement of religion for public benefit. This ensures that new trustees work with an existing trustee assisting on particular activities and projects run by the charity. After satisfactory feedback from existing trustees, they are then given the task of leading a particular activity or project and reporting the progress at the trustees' meeting.

Organisational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet together, as a body, monthly and responsible for all decisions taken in relation to running the centre, the community facilities and the activities provided by the charity.

Tees Valley Muslim Community Centre

Trustees' Report (continued)

Major risks and management of those risks

The trustees have assessed the risks the charity faces and have drawn the risks assessment which identifies the major risks by area of activity, nature of those risks, the likelihood of the risks happening and the measures taken to manage them. The trustees review these risk assessments regularly at their meetings and at meetings of the sub-committees on finance, building and day care centre. The trustees are satisfied that systems are in place, or arrangements in hand, to manage the risks that have been identified. In particular, insurance cover is in place and the finances of the organisation are kept under review.

The annual report was approved by the trustees of the charity on 23rd December 2024 and signed on its behalf by:



Dr Mubashar Ahmad
Trustee

Tees Valley Muslim Community Centre

Independent Examiner's Report to the trustees of the Tees Valley Muslim Community Centre

I report to the trustees on my examination of the accounts of Tees Valley Community Centre for the year ended 31 March 2024.

Responsibilities and the basis of report

As the charity trustees of Tees Valley Muslim Community Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of the examination of the Tees Valley Muslim Community Centre accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of Tees Valley Muslim Community Centre as required by section 130 of the Act, or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of the independent examination.

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 proper understanding of the accounts to be reached.



Danielle Suddick
DS Accountancy Services NE Limited

1G Brighthouse Road
Middlesbrough
TS2 1RT

Date: 23rd December 2024

Tees Valley Muslim Community Centre

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity 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 in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 23rd December 2024 and signed on its behalf by:




Dr Mubashar Ahmad
Trustee

Tees Valley Muslim Community Centre

(Registration number: 1127170)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	8	591,862	591,862
Current assets			
Cash at bank and in hand	9	64,102	53,219
Creditors: Amounts falling due within on year	10	<u>(1,406)</u>	<u>(1,406)</u>
Net current assets		<u>62,696</u>	<u>51,813</u>
Net assets		<u>654,558</u>	<u>643,675</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		654,558	643,675
Total Funds	11	<u>654,558</u>	<u>643,675</u>

The financial statements on pages 7 to 13 were approved by the trustees, and authorised for issue on 23rd December 2024 and signed on their behalf by:



Dr Mubashar Ahmad
Trustee

Tees Valley Muslim Community Centre

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted Funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		11,508	11,508
Investment income	3	18,112	18,112
Total Income		<u>29,620</u>	<u>29,620</u>
Expenditure on:			
Charitable activities		(18,737)	(18,737)
Total Expenditure		(18,737)	(18,737)
Net Income		<u>10,883</u>	<u>10,883</u>
Net movement in funds		<u>10,883</u>	<u>10,883</u>
Reconciliation of funds			
Total funds brought forward		643,675	643,675
Total funds carried forward	11	654,558	654,558
	Note	Unrestricted Funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		20,191	20,191
Investment income	3	16,545	16,545
Total Income		<u>36,736</u>	<u>36,736</u>
Expenditure on:			
Charitable activities		(14,765)	(14,765)
Total Expenditure		(14,765)	(14,765)
Net Income		<u>21,971</u>	<u>21,971</u>
Net movement in funds		<u>21,971</u>	<u>21,971</u>
Reconciliation of funds			
Total funds brought forward		621,704	621,704
Total funds carried forward	11	643,675	643,675

All of the charities activities derive from continuing operations during the above two periods. The funds breakdown for 2023 is shown in note 11.

Tees Valley Muslim Community Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting Policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounting accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and Charities Act 2011.

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured as fair value through income and expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

The trustees consider that there are no material uncertainties about the charities ability to continue as a going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The carrying amount is £-(2023-£-).

Impairment of fixed assets

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of individual asset, an estimate is made of recoverable amount of the cash generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that include the asset and generates cash inflows that largely independent of the cash inflows from other assets or group of assets.

For impairment testing and goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated of each of the cash generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Fund structure

Tees Valley Muslim Community Centre

Unrestricted funds available to use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Restricted funds are subjected to restrictions on their expenditure declared by the donor through the terms of appeal, and fall into one of the sub-classes: restricted income funds of endowment funds.

Financial Instruments

A financial asset or a financial liabilities recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transactions costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration excepted to be paid or received and not discounted.

Debt instruments are subsequently measured amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for asset is deferred beyond normal business terms are financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at market rate of interest for similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement if financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Tees Valley Muslim Community Centre

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Notes to the Financial Statements of the Year Ended 31 March 2024 (continued)

2 Income from donations and legacies

	Unrestricted Funds General £	Total 2024 £	Total 2023 £
Donations and legacies; Donations from individuals	<u>11,508</u>	<u>11,508</u>	<u>20,191</u>
	11,508	11,508	20,191

3 Investment Income

	Unrestricted Funds General £	Total 2024 £	Total 2023 £
Income from rents	<u>18,112</u>	<u>18,112</u>	<u>16,545</u>

4 Expenditure on charitable activities

	Unrestricted Funds General £	Total 2024 £	Total 2023 £
Governance costs	<u>270</u>	<u>270</u>	<u>2,364</u>

	Unrestricted Funds General £	Total 2024 £	Total 2023 £
Charitable activities	<u>18,467</u>	<u>18,467</u>	<u>12,401</u>

	Activity undertaken directly £	Total expenditure £
Total for 2024	<u>18,467</u>	<u>18,467</u>
Total for 2023	<u>12,401</u>	<u>12,401</u>

Tees Valley Muslim Community Centre

Notes to the financial statements for the Year Ended 31 March 2024 (continued)

5 Analysis of governance and support costs

Governance costs

	Unrestricted Funds General	Total 2024	Total 2023
	£	£	£
Independent examiner fees	1,320	1,320	1,314
Legal fees	<u>(1,050)</u>	<u>(1,050)</u>	<u>1,050</u>
	<u>270</u>	<u>270</u>	<u>2,364</u>

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Tangible fixed assets

	Land and Buildings £	Total £
Cost		
At 1 April 2023	591,861	591,862
At 31 March 2024	591,862	591,862
Depreciation		
At 31 March 2024	-	-
Net Book Value		
At 31 March 2024	591,862	591,862
At 1 April 2023	591,862	591,862
9 Cash and cash equivalents		
	2024	2023
	£	£
Cash at bank	<u>64,102</u>	<u>53,219</u>

Tees Valley Muslim Community Centre

**Notes to the financial statements for the Year Ended 31 March 2024
(continued)**

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	1,406	1,406

11 Funds

	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 31 March 2024
	£	£	£	£
Unrestricted funds				
General	643,675	29,620	(18,737)	654,558

	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£
Unrestricted funds				
General	621,704	36,736	(14,765)	643,675

12 Analysis of net assets between funds

	Unrestricted Funds General	Total funds at 31 March 2024
	£	£
Tangible fixed assets	591,862	591,862
Current assets	64,102	64,102
Current Liabilities	(1,406)	(1,406)
Total net assets	654,558	654,558

	Unrestricted Funds General	Total funds at 31 March 2023
	£	£
Tangible fixed assets	591,862	591,862
Current assets	53,219	53,219
Current Liabilities	(1,406)	(1,406)
Total net assets	643,675	643,675

Tees Valley Muslim Community Centre

Statement of Financial Activities by fund for Year Ended 31 March 2024

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	11,508	20,191
Investment Income	<u>18,112</u>	<u>16,545</u>
Total Income	<u>29,620</u>	<u>36,736</u>
Expenditure on:		
Charitable activities	(18,737)	(14,765)
Total Expenditure	<u>(18,737)</u>	<u>(14,765)</u>
Net Income	<u>10,883</u>	<u>21,971</u>
Net movement in funds	<u>10,883</u>	<u>21,971</u>
Reconciliation of funds		
Total funds brought forward	<u>643,675</u>	<u>621,704</u>
Total funds carried forward	654,558	643,675

Tees Valley Muslim Community Centre

Statement of Financial Activities by fund for Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	11,508	20,191
Investment Income (analysed below)	<u>18,112</u>	<u>16,545</u>
Total Income	<u>29,620</u>	<u>36,736</u>
Expenditure on:		
Charitable activities	<u>(18,737)</u>	<u>(14,765)</u>
Total Expenditure	<u>(18,737)</u>	<u>(14,765)</u>
Net Income	<u>10,883</u>	<u>21,971</u>
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Reconciliation of funds		
Total funds brought forward	<u>643,675</u>	<u>621,704</u>
Total funds carried forward	<u>654,558</u>	<u>643,675</u>

Tees Valley Muslim Community Centre

Detailed Statement of Financial Activities for the Year Ended 31 March 2024 (continued)

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Appeals and donations	<u>11,508</u>	<u>20,191</u>
	11,508	20,191
<i>Investment Income</i>		
Rental Income	<u>18,112</u>	<u>16,545</u>
	18,112	16,545
<i>Charitable activities</i>		
Insurance	(1,620)	-
Water rates	(914)	(983)
Light, heat and power	(10,260)	(8,385)
Repairs and maintenance	(3,075)	(566)
Telephone and fax	(95)	(403)
Sundry expenses	(2,441)	(1,999)
Bank charges	(61)	(65)
Accountancy fees	(1,320)	(1,314)
Solicitors fees	<u>1,050</u>	<u>(1,050)</u>
	<u>18,737</u>	<u>14,765</u>

TEES VALLEY MUSLIM COMMUNITY CENTRE

England & Wales - Charity number 1127170

Accounts

Charity registration number: 1127170

Tees Valley Muslim Community Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Tees Valley Muslim Community Centre

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Tees Valley Muslim Community Centre

Reference and Administrative Details

Trustees	Dr Mubashar Ahmad Dr Shandar Salam Dr Rehan Ahmad Mustafa Mr Imtiaz Cheema Mr Gulzar Ahmed Dr Saleem Sabir Dr Salahuddin Mahmood Qureshi Mr Shuja Hasan Khan
Charity Registration Number	1127170
Principal Office	Pragnell House Sopwith Close Preston Farm Sotckton-on-Tees TS18 3TT
Independent Examiner	Anthony Blueitt 81 Borough Road Middlesbrough TS1 3AA

Tees Valley Muslim Community Centre

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Objectives and activities

Aims:

Prayer Facility

Educational Activities and Faith and Community Cohesion Awareness of Health and Social Issues and Sporting Facilities

The objectives are set to reflect our faith and community aims. Each year the trustees review the objectives and activities to ensure they continue to reflect the aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit. Our dual aims remain to provide a facility where muslims can worship and to provide a community facility for all of the communities in the Stockton-on-Tees area. Our long term ambition is to build the self confidence of muslims in their faith, and through our community facilities and activities help to make our area a peaceful, vibrant and harmonious community.

Prayer Facility

We aim to provide a designated place of worship for muslim residents of Ingleby Barwick and surrounding areas. These facilities will be for both males and females as well as children, the elderly and the disabled.

Education Activities and Faith and Community Cohesion

Seminars and courses will be held in the community centre in liaison with the local council and other organisations for islamic education, community cohesion, fostering relations between different faiths and general safety (e.g fire safety and traffic rules). Regular talks will be held on community and social and cultural issues to enable muslim and non muslim residents to support one another in their common goals of developing the communities. Seminars will be organised to provide resources for schools and the wider community, weekend sessions of tuition and help with school homework.

Awareness of Health and Social Issues and Sporting Facilities

Healthy living campaigns will be initiated and posters, leaflets and booklets will be provided coffee morning sessions will be organised. Some indoor sporting facilities will be provided, arrangements will be made for outdoor sporting trips as well as family day trips.

Use of volunteers

Volunteers are an important resource in both our faith and community work. Volunteers are involved in all of our faith and community activities and we have people giving their time on a regular basis.

Achievements and performance

The charity carries out a wide range of activities religious and non religious that deliver public benefit in pursuance of its charitable aims. The trustees consider that these activities, previously mentioned, are in accordance with the Charity Commission's guidance and provide benefit to the wider community of Ingleby Barwick and communities further afield.

Tees Valley Muslim Community Centre

Trustees' Report (continued)

Financial review

Policy on reserves

The excess of income over expenditure for the year was £21,971. The total unrestricted reserves at 31st March 2023 were £643,675. The free reserves of the charity, being those reserves not represented by fixed assets, were £51,813 at 31st March 2023. These reserves are well within the charity's target for reserves.

Principal funding sources

The principal sources of funding during the year were donations and rental income. The trustees consider the results of the charity during the year to be satisfactory.

Investment policy and objectives

It is the policy of the charity to maintain free reserves that are sufficient to cover management, administration and running costs of the charity for a period of twelve months.

Structure, governance and management

The Tees Valley Muslim Community Centre is a constituted charitable trust registered with the Charity Commission under charity number 1127170 and operates within the framework of its governing document. It is governed by a Constitution.

Recruitment and appointment of trustees

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek the views and recommendations of the congregation and members of the charity. The trustees believe this approach ensures that good relations are fostered between the organisation and the people of the local community that we serve. In selecting new trustees, the existing trustees seek to identify people who regularly attend events and functions organised by the charity and are willing to volunteer to help in broader community work. Potential trustees are invited to attend trustees' meetings as observers and are given more details of the charity's aims and activities. With the agreement of existing trustees the individual is then proposed as a new trustee at the subsequent trustees' meeting. This process allows for due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

Induction and training of trustees

Following appointment, new trustees are introduced to their new role and given copies of the charity's constitution and a guide to the policies and procedures adopted by the charity. A number of publications from the Charity Commission are also provided including guidance on charities and public benefit and on the advancement of religion for public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act. Initially, new trustees work with an existing trustee assisting on particular activities and projects run by the charity. After satisfactory feedback from existing trustees, they are then given the task of leading a particular activity or project and reporting the progress at a trustees' meeting.

Organisational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet together, as a body, monthly and are responsible for all decisions taken in relation to running the centre, the community facilities and the activities provided by the charity.

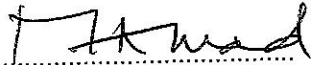
Tees Valley Muslim Community Centre

Trustees' Report (continued)

Major risks and management of those risks

The trustees have assessed the risks the charity faces and have drawn up a risk assessment which identifies the major risks by area of activity, nature of those risks, the likelihood of the risks happening and the measures taken to manage them. The trustees review these risk assessments regularly at their meetings and at meetings of the sub-committees on finance, buildings and day care centre. The trustees are satisfied that systems are in place, or arrangements in hand, to manage the risks that have been identified. In particular, insurance cover is in place and the finances of the organisation are kept under the review.

The annual report was approved by the trustees of the charity on ~~18/01/2024~~ and signed on its behalf by:



Dr Mubashar Ahmad
Trustee

Tees Valley Muslim Community Centre

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

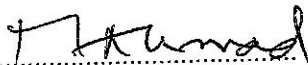
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 18/01/2024 and signed on its behalf by:



Dr Mubashar Ahmad
Trustee

Tees Valley Muslim Community Centre

Independent Examiner's Report to the trustees of Tees Valley Muslim Community Centre

I report to the trustees on my examination of the accounts of Tees Valley Muslim Community Centre for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of Tees Valley Muslim Community Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

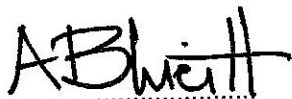
I report in respect of my examination of the Tees Valley Muslim Community Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Tees Valley Muslim Community Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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.



Anthony Blueitt
Chuhan & Singh Partnership Limited

81 Borough Road
Middlesbrough
TS1 3AA

Date: 18/01/2024

Tees Valley Muslim Community Centre

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		20,191	20,191
Investment income	3	<u>16,545</u>	<u>16,545</u>
Total income		<u>36,736</u>	<u>36,736</u>
Expenditure on:			
Charitable activities		<u>(14,765)</u>	<u>(14,765)</u>
Total expenditure		<u>(14,765)</u>	<u>(14,765)</u>
Net income		<u>21,971</u>	<u>21,971</u>
Net movement in funds		21,971	21,971
Reconciliation of funds			
Total funds brought forward		<u>621,704</u>	<u>621,704</u>
Total funds carried forward	11	<u>643,675</u>	<u>643,675</u>
	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies		8,074	8,074
Investment income	3	<u>15,368</u>	<u>15,368</u>
Total income		<u>23,442</u>	<u>23,442</u>
Expenditure on:			
Charitable activities		<u>(9,545)</u>	<u>(9,545)</u>
Total expenditure		<u>(9,545)</u>	<u>(9,545)</u>
Net income		<u>13,897</u>	<u>13,897</u>
Net movement in funds		13,897	13,897
Reconciliation of funds			
Total funds brought forward		<u>607,807</u>	<u>607,807</u>
Total funds carried forward	11	<u>621,704</u>	<u>621,704</u>

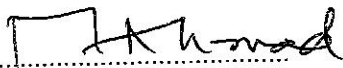
All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 11.

Tees Valley Muslim Community Centre

(Registration number: 1127170)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	8	591,862	591,862
Current assets			
Cash at bank and in hand	9	53,219	31,247
Creditors: Amounts falling due within one year	10	<u>(1,406)</u>	<u>(1,405)</u>
Net current assets		<u>51,813</u>	<u>29,842</u>
Net assets		<u>643,675</u>	<u>621,704</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>643,675</u>	<u>621,704</u>
Total funds	11	<u>643,675</u>	<u>621,704</u>

The financial statements on pages 7 to 13 were approved by the trustees, and authorised for issue on 18.01.2024 and signed on their behalf by:


.....
Dr Mubashar Ahmad
Trustee

Tees Valley Muslim Community Centre

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The carrying amount is £- (2022 -£-).

Impairment of fixed assets

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Fund structure

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Tees Valley Muslim Community Centre

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Tees Valley Muslim Community Centre

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from individuals	20,191	20,191	8,074
	20,191	20,191	8,074

3 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Income from rents	16,545	16,545	15,368
	16,545	16,545	15,368

4 Expenditure on charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Governance costs	2,364	2,364	2,719
	2,364	2,364	2,719
Charitable activities	12,401	12,401	6,826
	12,401	12,401	6,826
Total for 2023		12,401	12,401
Total for 2022		6,826	6,826

Tees Valley Muslim Community Centre

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent examiner fees	1,314	1,314	2,719
Legal fees	1,050	1,050	-
	2,364	2,364	2,719

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 1 April 2022	591,862	591,862
At 31 March 2023	591,862	591,862
Depreciation		
At 31 March 2023	-	-
Net book value		
At 31 March 2023	591,862	591,862
At 31 March 2022	591,862	591,862

9 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	53,219	31,247

Tees Valley Muslim Community Centre

**Notes to the Financial Statements for the Year Ended 31 March 2023
(continued)**

10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	<u>1,406</u>	<u>1,405</u>

11 Funds

	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£
Unrestricted funds				
General	<u>621,704</u>	<u>36,736</u>	<u>(14,765)</u>	<u>643,675</u>

	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£
Unrestricted funds				
General	<u>607,807</u>	<u>23,442</u>	<u>(9,545)</u>	<u>621,704</u>

12 Analysis of net assets between funds

	Unrestricted funds General	Total funds at 31 March 2023
	£	£
Tangible fixed assets	591,862	591,862
Current assets	53,219	53,219
Current liabilities	<u>(1,406)</u>	<u>(1,406)</u>
Total net assets	<u>643,675</u>	<u>643,675</u>
	Unrestricted funds General	Total funds at 31 March 2022
	£	£
Tangible fixed assets	591,862	591,862
Current assets	31,247	31,247
Current liabilities	<u>(1,405)</u>	<u>(1,405)</u>
Total net assets	<u>621,704</u>	<u>621,704</u>

Tees Valley Muslim Community Centre

Statement of Financial Activities by fund for the Year Ended 31 March 2023

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	20,191	8,074
Investment income	16,545	15,368
Total income	<u>36,736</u>	<u>23,442</u>
Expenditure on:		
Charitable activities	<u>(14,765)</u>	<u>(9,545)</u>
Total expenditure	<u>(14,765)</u>	<u>(9,545)</u>
Net income	<u>21,971</u>	<u>13,897</u>
Net movement in funds	21,971	13,897
Reconciliation of funds		
Total funds brought forward	<u>621,704</u>	<u>607,807</u>
Total funds carried forward	<u><u>643,675</u></u>	<u><u>621,704</u></u>

Tees Valley Muslim Community Centre

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	20,191	8,074
Investment income (analysed below)	<u>16,545</u>	<u>15,368</u>
Total income	<u>36,736</u>	<u>23,442</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(14,765)</u>	<u>(9,545)</u>
Total expenditure	<u>(14,765)</u>	<u>(9,545)</u>
Net income	<u>21,971</u>	<u>13,897</u>
Net movement in funds	21,971	13,897
Reconciliation of funds		
Total funds brought forward	<u>621,704</u>	<u>607,807</u>
Total funds carried forward	<u><u>643,675</u></u>	<u><u>621,704</u></u>

Tees Valley Muslim Community Centre

Detailed Statement of Financial Activities for the Year Ended 31 March 2023 (continued)

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Appeals and donations	20,191	8,074
	<u>20,191</u>	<u>8,074</u>
<i>Investment income</i>		
Rental income	16,545	15,368
	<u>16,545</u>	<u>15,368</u>
<i>Charitable activities</i>		
Rent and rates	-	(1,039)
Water rates	(983)	1
Light, heat and power	(8,385)	(3,013)
Repairs and maintenance	(566)	(2,749)
Telephone and fax	(403)	-
Sundry expenses	(1,999)	(8)
Bank charges	(65)	(18)
Accountancy fees	(1,314)	(2,719)
Solicitors fees	(1,050)	-
	<u>(14,765)</u>	<u>(9,545)</u>

TEES VALLEY MUSLIM COMMUNITY CENTRE

England & Wales - Charity number 1127170

Accounts

CHARITY REGISTRATION NUMBER: 1127170

Tees Valley Muslim Community Centre
Unaudited Financial Statements

31 March 2021

GH SINGH

Chartered accountants
Chuhan & Singh Partnership Limited
81 Borough Road
Middlesbrough
TS1 3AA

Tees Valley Muslim Community Centre

Financial Statements

Year ended 31 March 2021

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Statement of financial position	7
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Detailed statement of financial activities	15
Notes to the detailed statement of financial activities	16

Tees Valley Muslim Community Centre

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Tees Valley Muslim Community Centre
Charity registration number	1127170
Principal office	TS18 3TT

The trustees

Dr SM Qureshi
Mr SH Khan
Mr I Cheema
Mr M Ahmad
Dr RA Mustafa
Dr S Sabir
Mr A Ahmad
Mr G A Ahmed
Dr SHM A Arifulla

Bankers . HSBC Bank Plc
60 Albert Road
Middlesbrough
TS1 1RS

Independent examiner GH Singh
Chuhan & Singh Partnership Limited
81 Borough Road
Middlesbrough
TS1 3AA

Tees Valley Muslim Community Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Structure, governance and management

The Tees Valley Muslim Community Centre is a constituted charitable trust registered with the Charity Commission under charity number 1127170 and operates within the framework of its governing document. It is governed by a Constitution.

Organisational Structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet together, as a body, monthly and are responsible for all decisions taken in relation to running the centre, the community facilities and the activities provided by the charity.

Recruitment and appointment of trustees

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek the views and recommendations of the congregation and members of the charity. The trustees believe this approach ensures that good relations are fostered between the organisation and the people of the local community that we serve. In selecting new trustees, the existing trustees seek to identify people who regularly attend events and functions organised by the charity and are willing to volunteer to help in broader community work. Potential trustees are invited to attend trustees' meetings as observers and are given more details of the charity's aims and activities. With the agreement of existing trustees the individual is then proposed as a new trustee at the subsequent trustees' meeting. This process allows for due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

Induction and training of trustees

Following appointment, new trustees are introduced to their new role and given copies of the charity's constitution and a guide to the policies and procedures adopted by the charity. A number of publications from the Charity Commission are also provided including guidance on charities and public benefit and on the advancement of religion for public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act. Initially, new trustees work with an existing trustee assisting on particular activities and projects run by the charity. After satisfactory feedback from existing trustees, they are then given the task of leading a particular activity or project and reporting the progress at a trustees' meeting.

Risk management

The trustees have assessed the risks the charity faces and have drawn up a risk assessment which identifies the major risks by area of activity, nature of those risks, the likelihood of the risks happening and the measures taken to manage them. The trustees review these risk assessments regularly at their meetings and at meetings of the sub-committees on finance, buildings and day care centre. The trustees are satisfied that systems are in place, or arrangements in hand, to manage the risks that have been identified. In particular, insurance cover is in place and the finances of the organisation are kept under the review.

Use of volunteers

Volunteers are an important resource in both our faith and community work. Volunteers are involved in all of our faith and community activities and we have people giving their time on a regular basis.

Tees Valley Muslim Community Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Objectives and activities

Aims:

Prayer Facility

Educational Activities and Faith and Community Cohesion

Awareness of Health and Social Issues and Sporting Facilities

The objectives are set to reflect our faith and community aims. Each year the trustees review the objectives and activities to ensure they continue to reflect the aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit. Our dual aims remain to provide a facility where muslims can worship and to provide a community facility for all of the communities in the Stockton-on-Tees area. Our long term ambition is to build the self-confidence of muslims in their faith, and through our community facilities and activities help to make our area a peaceful, vibrant and harmonious community.

Prayer Facility

We aim to provide a designated place of worship for muslim residents of Ingleby Barwick and surrounding areas. These facilities will be for both males and females as well as children, the elderly and the disabled.

Education Activities and Faith and Community Cohesion

Seminars and courses will be held in the community centre in liaison with the local council and other organisations for islamic education, community cohesion, fostering relations between different faiths and general safety (e.g fire safety and traffic rules). Regular talks will be held on community and social and cultural issues to enable muslim and non muslim residents to support one another in their common goals of developing the communities. Seminars will be organised to provide resources for schools and the wider community, weekend sessions of tuition and help with school homework.

Awareness of Health and Social Issues and Sporting Facilities

Healthy living campaigns will be initiated and posters, leaflets and booklets will be provided coffee morning sessions will be organised. Some indoor sporting facilities will be provided, arrangements will be made for outdoor sporting trips as well as family day trips.

Achievements and performance

The charity carries out a wide range of activities religious and non religious that deliver public benefit in pursuance of its charitable aims. The trustees consider that these activities, previously mentioned, are in accordance with the Charity Commission's guidance and provide benefit to the wider community of Ingleby Barwick and communities further afield.

Last year the charity raised sufficient funds to buy the building it uses. The trustees would like to thank all members of the community that helped to achieve this goal. Ownership of the property will provide stability to the charity going forward.

Tees Valley Muslim Community Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Financial review

The Trustees are satisfied with the financial position of the charity and there are no concerns regarding the charity's ability to continue in the future.

It is the policy of the charity to maintain free reserves that are sufficient to cover management, administration and running costs of the charity for a period of twelve months.

The excess of income over expenditure for the year was £28,446. The total unrestricted reserves at 31st March 2021 were £607,807. The free reserves of the charity, being those reserves not represented by fixed assets, were £15,945 at the 31 March 2021. These reserves are well within the charity's target reserves.

Principal funding sources

The principal sources of funding during the year were donations and rental income. The trustees consider the results of the charity during the year to be satisfactory.

Plans for future periods

The trustees intend to maintain and expand the charity's activities in the future, having purchased a suitable property as a permanent base for the charity.

The trustees' annual report was approved on 20/01/2022 and signed on behalf of the board of trustees by:



M.M Ahmad
Trustee

Tees Valley Muslim Community Centre

Independent Examiner's Report to the Trustees of Tees Valley Muslim Community Centre

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Tees Valley Muslim Community Centre ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

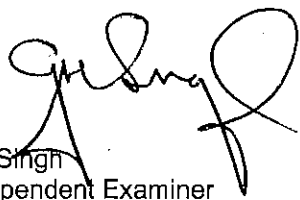
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an Independent examination.

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.



GH Singh
Independent Examiner

Chuhan & Singh Partnership Limited
81 Borough Road
Middlesbrough
TS1 3AA

20/01/2022

Tees Valley Muslim Community Centre

Statement of Financial Activities

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
Income and endowments					
Donations and legacies	4	14,333	–	14,333	172,416
Investment income	5	21,285	–	21,285	–
Total income		<u>35,618</u>	<u>–</u>	<u>35,618</u>	<u>172,416</u>
Expenditure					
Expenditure on charitable activities	6,7	7,172	–	7,172	16,088
Total expenditure		<u>7,172</u>	<u>–</u>	<u>7,172</u>	<u>16,088</u>
Net income and net movement in funds		<u>28,446</u>	<u>–</u>	<u>28,446</u>	<u>156,328</u>
Reconciliation of funds					
Total funds brought forward		308,485	270,876	579,361	423,033
Total funds carried forward		<u>336,931</u>	<u>270,876</u>	<u>607,807</u>	<u>579,361</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

Tees Valley Muslim Community Centre

Statement of Financial Position

31 March 2021

		2021		2020
	Note	£	£	(restated) £
Fixed assets				
Tangible fixed assets	10		591,862	591,862
Current assets				
Cash at bank and in hand		15,945		69,499
Creditors: amounts falling due within one year	11		—	82,000
Net current assets			<u>15,945</u>	<u>(12,501)</u>
Total assets less current liabilities			<u>607,807</u>	<u>579,361</u>
Funds of the charity				
Restricted funds			—	509,203
Unrestricted funds			<u>607,807</u>	<u>70,158</u>
Total charity funds	12		<u>607,807</u>	<u>579,361</u>

These financial statements were approved by the board of trustees and authorised for issue on ~~20/01/2022~~ and are signed on behalf of the board by:



Mr M Ahmad
Trustee

Tees Valley Muslim Community Centre

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Pragnell House, Sopwith Close, Preston Farm, Stockton-on-Tees, TS18 3TT.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Tees Valley Muslim Community Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Tees Valley Muslim Community Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

4. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Donations			
Donations	14,333	—	<u>14,333</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2020 <i>(restated)</i>
	£	£	£
Donations			
Donations	(65,911)	238,327	<u>172,416</u>

5. Investment Income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020 <i>(restated)</i>
	£	£	£	£
Income from investment properties	21,285	<u>21,285</u>	—	—

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020 <i>(restated)</i>
	£	£	£	£
Community centre activities	7,172	<u>7,172</u>	16,088	<u>16,088</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds 2021	Total fund 2020
	£	£	£
Community centre activities	7,172	<u>7,172</u>	<u>16,088</u>

8. Independent examination fees

	2021	2020 <i>(restated)</i>
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>881</u>	<u>881</u>

9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Tees Valley Muslim Community Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

10. Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2020 (as restated) and 31 March 2021	<u>591,862</u>
Depreciation	
At 1 April 2020 and 31 March 2021	<u>—</u>
Carrying amount	
At 31 March 2021	<u>591,862</u>
At 31 March 2020	<u>591,862</u>

11. Creditors: amounts falling due within one year

	2021 £	2020 <i>(restated)</i> £
Bank loans and overdrafts	<u>—</u>	<u>82,000</u>

12. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	<u>308,485</u>	<u>35,618</u>	<u>(7,172)</u>	<u>270,876</u>	<u>607,807</u>

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
General funds	<u>152,157</u>	<u>(65,911)</u>	<u>(16,088)</u>	<u>—</u>	<u>70,158</u>

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Restricted Fund 1 - Building fund	<u>270,876</u>	<u>—</u>	<u>—</u>	<u>(270,876)</u>	<u>—</u>

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
Restricted Fund 1 - Building fund	<u>270,876</u>	<u>238,327</u>	<u>—</u>	<u>—</u>	<u>509,203</u>

Tees Valley Muslim Community Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

12. Analysis of charitable funds *(continued)*

During the year the balance of the restricted reserves was transferred to unrestricted reserves due to the completion of the purchase of the property.

13. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	591,862	-	591,862
Current assets	15,945	-	15,945
Net assets	<u>607,807</u>	<u>-</u>	<u>607,807</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	82,659	509,203	591,862
Current assets	69,499	-	69,499
Net assets	<u>152,158</u>	<u>509,203</u>	<u>661,361</u>

14. Prior year adjustments

There is a prior year adjustment, included in the restated figures for the previous year, being an adjustment for donations of £82,000 reclassified as loans. These were short term loans provided by members of the congregation at short notice to enable the charity to buy the property at the end of the previous year.

The effect of this prior year adjustment on the reserves brought forward at the start of the year is:

Original Profit Loss Reserves	£152,158
Less: Prior year adjustment	(£82,000)
	=====
Restated reserves	£70,158
	=====

15. Related parties

There have been no related party transactions that require disclosure during the reporting period.

Tees Valley Muslim Community Centre
Management Information
Year ended 31 March 2021

The following pages do not form part of the financial statements.

Tees Valley Muslim Community Centre

Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	<u>14,333</u>	<u>172,416</u>
Investment Income		
Income from investment properties	<u>21,285</u>	<u>-</u>
Total income	<u>35,618</u>	<u>172,416</u>
Expenditure		
Expenditure on charitable activities		
Rent	-	8,695
Rates and water	654	852
Light and heat	1,821	3,072
Insurance	2,197	2,558
Other office costs	-	30
Accountancy fees	2,500	881
	<u>7,172</u>	<u>16,088</u>
Total expenditure	<u>7,172</u>	<u>16,088</u>
Net Income	<u>28,446</u>	<u>156,328</u>

Tees Valley Muslim Community Centre
Notes to the Detailed Statement of Financial Activities
Year ended 31 March 2021

	2021	2020
	£	£
Expenditure on charitable activities		
Community centre activities		
<i>Activities undertaken directly</i>		
Community centre activity - room hire	-	8,695
Community centre activity - rates & water	654	852
Community centre activity - light & heat	1,821	3,072
Community centre activity - Insurance	2,197	2,558
Community centre activity - other office costs	-	30
Community centre activity - accountancy fees	2,500	881
	<u>7,172</u>	<u>16,088</u>
Expenditure on charitable activities	<u>7,172</u>	<u>16,088</u>