

Tees Valley Muslim Community Centre

Charity No. 1127170

Trustees' Report and Unaudited Accounts

31 March 2025

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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

		Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes			
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		<u>661,483</u>	<u>654,558</u>
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.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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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.
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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.
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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.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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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.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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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>654,558</u>	<u>654,558</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			
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			
	<u>6,925</u>	<u>6,925</u>	<u>10,883</u>
Reconciliation of funds:			
Total funds brought forward	654,558	654,558	643,675
Total funds carried forward	<u>661,483</u>	<u>661,483</u>	<u>654,558</u>