

Report of the Trustees and
Financial Statements for the Year Ended 31 July 2020
for
The Mid Sussex Islamic Centre

A.K & Co (Accountancy Services) Ltd
19 Victoria Terrace
Hove
East Sussex
BN3 2WB

The Mid Sussex Islamic Centre

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for the Year Ended 31 July 2020

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The Mid Sussex Islamic Centre

Report of the Trustees **for the Year Ended 31 July 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Aims, Objectives and strategies

The objectives of the charity are set out in the trust deed. Our objectives are set to reflect our faith and community aims.

We want our Mosque to be an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about their religion and worship. To this end we promote visits to the Mosque by local clubs and schools to explain the nature of our working of the Mosque.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1131150

Principal address

St Edmunds Hall
Haywards Heath
West Sussex
RH16 4EQ

Trustees

A Bashar
A H Chowdhury
M N Islam
M I Ali
T Hussain
R Hoque
S Haque

Independent Examiner

A.K & Co (Accountancy Services) Ltd
19 Victoria Terrace
Hove
East Sussex
BN3 2WB

Approved by order of the board of trustees on and signed on its behalf by:

.....
A Bashar - Trustee

Independent Examiner's Report to the Trustees of
The Mid Sussex Islamic Centre

Independent examiner's report to the trustees of The Mid Sussex Islamic Centre

I report to the charity trustees on my examination of the accounts of The Mid Sussex Islamic Centre (the Trust) for the year ended 31 July 2020.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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 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.

ACCA
A.K & Co (Accountancy Services) Ltd
19 Victoria Terrace
Hove
East Sussex
BN3 2WB

Date:

The Mid Sussex Islamic Centre

Statement of Financial Activities
for the Year Ended 31 July 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		39,209	37,450
EXPENDITURE ON			
Raising funds	2	2,465	270
Other		26,388	37,243
Total		28,853	37,513
NET INCOME/(EXPENDITURE)		10,356	(63)
RECONCILIATION OF FUNDS			
Total funds brought forward		380,307	380,370
TOTAL FUNDS CARRIED FORWARD		390,663	380,307

The notes form part of these financial statements

The Mid Sussex Islamic Centre

Balance Sheet
31 July 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
FIXED ASSETS			
Tangible assets	5	371,243	371,712
CURRENT ASSETS			
Debtors	6	4,784	6,234
Cash at bank and in hand		16,354	3,564
		<hr/> 21,138	<hr/> 9,798
CREDITORS			
Amounts falling due within one year	7	(1,718)	(1,203)
NET CURRENT ASSETS		<hr/> 19,420	<hr/> 8,595
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 390,663	<hr/> 380,307
NET ASSETS		<hr/> 390,663	<hr/> 380,307
FUNDS	8		
Unrestricted funds		<hr/> 390,663	<hr/> 380,307
TOTAL FUNDS		<hr/> 390,663	<hr/> 380,307

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
A Bashar - Trustee

.....
A H Chowdhury - Trustee

The notes form part of these financial statements

The Mid Sussex Islamic Centre

Notes to the Financial Statements for the Year Ended 31 July 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. RAISING FUNDS

Raising donations and legacies

	2020	2019
	£	£
Food & Provisions	450	160
Support costs	2,015	110
	<u>2,465</u>	<u>270</u>

The Mid Sussex Islamic Centre

Notes to the Financial Statements - continued
for the Year Ended 31 July 2020

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2020 nor for the year ended 31 July 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2020 nor for the year ended 31 July 2019.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	37,450
 EXPENDITURE ON	
Raising funds	270
Other	37,243
Total	<u>37,513</u>
 NET INCOME/(EXPENDITURE)	 <u>(63)</u>
 RECONCILIATION OF FUNDS	
Total funds brought forward	380,370
 TOTAL FUNDS CARRIED FORWARD	 <u><u>380,307</u></u>

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 August 2019 and 31 July 2020	369,835	17,853	314	388,002
 DEPRECIATION				
At 1 August 2019	-	16,032	258	16,290
Charge for year	-	455	14	469
 At 31 July 2020	<u>-</u>	<u>16,487</u>	<u>272</u>	<u>16,759</u>
 NET BOOK VALUE				
At 31 July 2020	<u>369,835</u>	<u>1,366</u>	<u>42</u>	<u>371,243</u>
At 31 July 2019	<u>369,835</u>	<u>1,821</u>	<u>56</u>	<u>371,712</u>

The Mid Sussex Islamic Centre

Notes to the Financial Statements - continued
for the Year Ended 31 July 2020

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Tax Recoverable	3,731	5,209
Prepayments	1,053	1,025
	<u>4,784</u>	<u>6,234</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Taxation and social security	698	183
Other creditors	1,020	1,020
	<u>1,718</u>	<u>1,203</u>

8. MOVEMENT IN FUNDS

	At 1.8.19 £	Net movement in funds £	At 31.7.20 £
Unrestricted funds			
General fund	380,307	10,356	390,663
	<u>380,307</u>	<u>10,356</u>	<u>390,663</u>
TOTAL FUNDS	<u>380,307</u>	<u>10,356</u>	<u>390,663</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,209	(28,853)	10,356
	<u>39,209</u>	<u>(28,853)</u>	<u>10,356</u>
TOTAL FUNDS	<u>39,209</u>	<u>(28,853)</u>	<u>10,356</u>

Comparatives for movement in funds

	At 1.8.18 £	Net movement in funds £	At 31.7.19 £
Unrestricted funds			
General fund	380,370	(63)	380,307
	<u>380,370</u>	<u>(63)</u>	<u>380,307</u>
TOTAL FUNDS	<u>380,370</u>	<u>(63)</u>	<u>380,307</u>

The Mid Sussex Islamic Centre

Notes to the Financial Statements - continued
for the Year Ended 31 July 2020

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,450	(37,513)	(63)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>37,450</u>	<u>(37,513)</u>	<u>(63)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.18 £	Net movement in funds £	At 31.7.20 £
Unrestricted funds			
General fund	380,370	10,293	390,663
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>380,370</u>	<u>10,293</u>	<u>390,663</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,659	(66,366)	10,293
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>76,659</u>	<u>(66,366)</u>	<u>10,293</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2020.

The Mid Sussex Islamic Centre

Detailed Statement of Financial Activities
for the Year Ended 31 July 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations Received	15,636	22,045
Friday Collections	16,600	13,360
Gift aid tax recoverable	1,688	2,045
Grants	5,285	-
	<hr/>	<hr/>
	39,209	37,450
	<hr/>	<hr/>
Total incoming resources	39,209	37,450
 EXPENDITURE		
Raising donations and legacies		
Food & Provisions	450	160
 Other		
Water Rates	733	1,016
Insurance	899	1,060
Light & Heat	5,115	5,982
Repairs to property	1,110	4,509
Wages	17,982	22,004
Telephone	549	509
	<hr/>	<hr/>
	26,388	35,080
 Support costs		
Management		
Postage and stationery	25	-
Advertising	-	200
Travel & motoring	(135)	144
	<hr/>	<hr/>
	(110)	344
 Finance		
Bank charges	158	215
Fixtures and fittings	455	607
Computer equipment	14	19
	<hr/>	<hr/>
	627	841
 Other		
Security expenses	324	-
 Other 2		
Website costs	130	110
 Governance costs		
Accountancy and legal fees	1,044	978

This page does not form part of the statutory financial statements

The Mid Sussex Islamic Centre

Detailed Statement of Financial Activities
for the Year Ended 31 July 2020

	2020 £	2019 £
Total resources expended	28,853	37,513
Net income/(expenditure)	10,356	(63)