

Report of the Trustees and
Financial Statements for the Year Ended 31 July 2021
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 2021

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The Mid Sussex Islamic Centre

Report of the Trustees **for the Year Ended 31 July 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2021. 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 2021.

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 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		35,417	39,209
EXPENDITURE ON			
Raising funds	2	2,062	2,465
Other		26,178	26,388
Total		28,240	28,853
NET INCOME		7,177	10,356
RECONCILIATION OF FUNDS			
Total funds brought forward		390,663	380,307
TOTAL FUNDS CARRIED FORWARD		397,840	390,663

The notes form part of these financial statements

The Mid Sussex Islamic Centre

Balance Sheet
31 July 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	5	377,238	371,243
CURRENT ASSETS			
Debtors	6	5,357	4,784
Cash at bank and in hand		16,665	16,354
		<hr/> 22,022	<hr/> 21,138
CREDITORS			
Amounts falling due within one year	7	(1,420)	(1,718)
NET CURRENT ASSETS		<hr/> 20,602	<hr/> 19,420
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 397,840	<hr/> 390,663
NET ASSETS		<hr/> 397,840	<hr/> 390,663
FUNDS	8		
Unrestricted funds		<hr/> 397,840	<hr/> 390,663
TOTAL FUNDS		<hr/> 397,840	<hr/> 390,663

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 2021

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

	2021	2020
	£	£
Food & Provisions	-	450
Support costs	2,062	2,015
	<u>2,062</u>	<u>2,465</u>

The Mid Sussex Islamic Centre

Notes to the Financial Statements - continued
for the Year Ended 31 July 2021

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2021 nor for the year ended 31 July 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2021 nor for the year ended 31 July 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	39,209
 EXPENDITURE ON	
Raising funds	2,465
Other	26,388
Total	<u>28,853</u>
 NET INCOME	<u>10,356</u>
 RECONCILIATION OF FUNDS	
Total funds brought forward	380,307
 TOTAL FUNDS CARRIED FORWARD	<u><u>390,663</u></u>

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 August 2020	369,835	17,853	314	388,002
Additions	6,347	-	-	6,347
	<u>376,182</u>	<u>17,853</u>	<u>314</u>	<u>394,349</u>
At 31 July 2021	376,182	17,853	314	394,349
 DEPRECIATION				
At 1 August 2020	-	16,487	272	16,759
Charge for year	-	341	11	352
	<u>-</u>	<u>16,828</u>	<u>283</u>	<u>17,111</u>
At 31 July 2021	-	16,828	283	17,111
 NET BOOK VALUE				
At 31 July 2021	<u>376,182</u>	<u>1,025</u>	<u>31</u>	<u>377,238</u>
At 31 July 2020	<u>369,835</u>	<u>1,366</u>	<u>42</u>	<u>371,243</u>

The Mid Sussex Islamic Centre

Notes to the Financial Statements - continued
for the Year Ended 31 July 2021

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Tax Recoverable	4,281	3,731
Prepayments	1,076	1,053
	<u>5,357</u>	<u>4,784</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	1	-
Taxation and social security	279	698
Other creditors	1,140	1,020
	<u>1,420</u>	<u>1,718</u>

8. MOVEMENT IN FUNDS

	At 1.8.20	Net movement	At
	£	in funds	31.7.21
		£	£
Unrestricted funds			
General fund	390,663	7,177	397,840
	<u>390,663</u>	<u>7,177</u>	<u>397,840</u>
TOTAL FUNDS	<u>390,663</u>	<u>7,177</u>	<u>397,840</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	35,417	(28,240)	7,177
	<u>35,417</u>	<u>(28,240)</u>	<u>7,177</u>
TOTAL FUNDS	<u>35,417</u>	<u>(28,240)</u>	<u>7,177</u>

Comparatives for movement in funds

	At 1.8.19	Net movement	At
	£	in funds	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>

The Mid Sussex Islamic Centre

Notes to the Financial Statements - continued
for the Year Ended 31 July 2021

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	39,209	(28,853)	10,356
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>39,209</u>	<u>(28,853)</u>	<u>10,356</u>

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

	At 1.8.19 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	380,307	17,533	397,840
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>380,307</u>	<u>17,533</u>	<u>397,840</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	74,626	(57,093)	17,533
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>74,626</u>	<u>(57,093)</u>	<u>17,533</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2021.

The Mid Sussex Islamic Centre

Detailed Statement of Financial Activities
for the Year Ended 31 July 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations Received	16,814	15,636
Friday Collections	11,760	16,600
Gift aid tax recoverable	550	1,688
Grants	6,293	5,285
	<hr/>	<hr/>
	35,417	39,209
Total incoming resources	35,417	39,209
 EXPENDITURE		
Raising donations and legacies		
Food & Provisions	-	450
 Other		
Water Rates	493	733
Insurance	1,053	899
Light & Heat	5,139	5,115
Repairs to property	1,460	1,110
Wages	17,745	17,982
Telephone	288	549
	<hr/>	<hr/>
	26,178	26,388
 Support costs		
Management		
Postage and stationery	65	25
Sundries	42	-
Travel & motoring	-	(135)
	<hr/>	<hr/>
	107	(110)
 Finance		
Bank charges	163	158
Fixtures and fittings	341	455
Computer equipment	11	14
	<hr/>	<hr/>
	515	627
 Other		
Security expenses	-	324
 Other 2		
Website costs	150	130
 Governance costs		
Accountancy and legal fees	1,290	1,044

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 2021

	2021 £	2020 £
Total resources expended	28,240	28,853
Net income	7,177	10,356