

**THE MID SUSSEX ISLAMIC CENTRE  
TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2025**

## **The Mid Sussex Islamic Centre Contents**

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# **The Mid Sussex Islamic Centre Trustees' Report For The Year Ended 31 July 2025**

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The trustees present their report and the financial statements for the year ended 31 July 2025.

## **Objectives and Activities**

### **Aims and Objectives**

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.

### **Public Benefit**

The charity provides buildings, facilities and open space for education, training and religious activities.

The promotion of equality and diversity for the public benefit amongst residents in mid sussex by promoting activities to foster understanding between people from diverse backgrounds and from different faiths religious and beliefs.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

## **Financial Review**

### **Financial Position**

The charity regularly holds meetings to review its financial position, ongoing commitments and future plans.

Income is generated primarily through donations and friday school. Expenditure has been carefully managed to ensure the continued operation of the mosque and the delivery of its charitable objectives.

### **Reserves Policy**

It is the policy of the charity to maintain unrestricted funds at a level sufficient to support its ongoing activities and to provide a degree of financial stability.

Reserves are retained to meet operational costs, maintain the mosque premises and ensure that it can continue without interruption

### **Going Concern**

The trustees are satisfied with the financial position of the charity and its ability to continue as a going concern.

## **Structure, Governance and Management**

### **Governing Document**

The trustees are responsible for the overall governance and strategic direction of the charity. Trustees are appointed in accordance with the governing document and meet regularly to oversee the charity's activities and financial performance.

The day-to-day operations of the charity are largely supported by volunteers.

## **Reference and Administrative Details**

### **Trustees**

Mr Mohammed Bashar  
Mr Tofojjul Hussain  
Mr Noorul Islam

**The Mid Sussex Islamic Centre  
Trustees' Report (continued)  
For The Year Ended 31 July 2025**

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Mr Shamsul Haque  
Mr Anwar Chowdhury

**Charity Number**

1131150

**Independent Examiner**

Hussein Bhaiji  
Dynamix Consultancy Ltd  
Numbers Associates  
Suite H, Hollies House, 230 High Street  
Potters Bar  
HERTS  
EN6 5BL

**The Mid Sussex Islamic Centre  
Trustees' Report (continued)  
For The Year Ended 31 July 2025**

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The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Mohammed Bashar

Trustee

30/05/2026

Mr Anwar Chowdhury

Trustee

**The Mid Sussex Islamic Centre**  
**Independent Examiner's Report to the Trustees of The Mid Sussex Islamic Centre**  
**For The Year Ended 31 July 2025**

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I report to the trustees on my examination of the accounts of The Mid Sussex Islamic Centre (the Trust) for the year ended 31 July 2025.

**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 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 July 2025.

**Responsibilities and Basis of Report**

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with requirements of the Charities Act 2011 ('the 2011 Act').

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is carried out.

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

**Independent Examiner's Statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with 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 2011 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.

This report is made solely to the Charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My examination has been undertaken so that I might state to the Charity's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose.

To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body for my examination work or for this report.

Hussein Bhaiji  
30/05/2026  
Numbers Associates  
Suite H, Hollies House, 230 High Street  
Potters Bar  
HERTS  
EN6 5BL

**The Mid Sussex Islamic Centre  
Statement of Financial Activities  
For The Year Ended 31 July 2025**

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		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>			
Donations and legacies	<b>3</b>	52,869	58,336
<b>EXPENDITURE ON:</b>			
Raising funds	<b>5</b>	(41,067)	(60,913)
<b>NET INCOME/(EXPENDITURE)</b>		11,802	(2,577)
<b>NET MOVEMENT IN FUNDS</b>		11,802	(2,577)
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		390,072	392,649
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>12</b>	401,874	390,072

The notes on pages 7 to 10 form part of these financial statements.

**The Mid Sussex Islamic Centre  
Statement of Financial Position  
As At 31 July 2025**

		<b>2025</b>	<b>2024</b>
		<b>Unrestricted</b>	<b>Total</b>
	<b>Notes</b>	<b>funds</b>	<b>funds</b>
		<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible Assets	<b>9</b>	379,472	380,569
		<u>379,472</u>	<u>380,569</u>
<b>CURRENT ASSETS</b>			
Debtors	<b>10</b>	10,592	7,183
Cash at bank and in hand		14,333	3,843
		<u>24,925</u>	<u>11,026</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>11</b>	(2,523)	(1,523)
		<u>(2,523)</u>	<u>(1,523)</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>		22,402	9,503
		<u>22,402</u>	<u>9,503</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		401,874	390,072
		<u>401,874</u>	<u>390,072</u>
<b>NET ASSETS</b>		401,874	390,072
		<u>401,874</u>	<u>390,072</u>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted Funds		401,874	390,072
		<u>401,874</u>	<u>390,072</u>
<b>TOTAL FUNDS</b>	<b>12</b>	401,874	390,072
		<u>401,874</u>	<u>390,072</u>

On behalf of the board

Mr Mohammed Bashar  
Trustee  
30/05/2026

Mr Anwar Chowdhury  
Trustee

The notes on pages 7 to 10 form part of these financial statements.



# **The Mid Sussex Islamic Centre**

## **Notes to the Financial Statements**

### **For The Year Ended 31 July 2025**

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#### **1. General Information**

The Mid Sussex Islamic Centre is an unincorporated charity registered with the Charity Commission, registered charity number 1131150. The principal address is .

#### **2. Accounting Policies**

##### **2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

##### **2.2. Incoming Resources**

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.

##### **2.3. Resources Expended**

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **2.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	Held at cost
Fixtures & Fittings	25% reducing balance
Computer Equipment	25% reducing balance

##### **2.5. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

#### **3. Income from Donations and Legacies**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Donations and gifts	49,586	57,333
Gift aid	3,283	1,003
	<u>52,869</u>	<u>58,336</u>

**The Mid Sussex Islamic Centre**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 July 2025**

**4. Net Income/(Expenditure)**

The net income/(expenditure) is stated after charging/(crediting):

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets - owned	1,097	1,462

**5. Analysis of Expenditure**

	<b>2025</b>
	<b>Total</b>
<b>Activities undertaken directly</b>	<b>Support costs (see note 6)</b>
<b>£</b>	<b>£</b>
Raising funds	41,067
	1,097
	39,970

	<b>2024</b>
	<b>Total</b>
<b>Activities undertaken directly</b>	<b>Support costs (see note 6)</b>
<b>£</b>	<b>£</b>
Raising funds	60,913
	1,462
	59,451

**6. Support Costs**

	<b>2025</b>
	<b>Raising funds</b>
	<b>£</b>
Employee costs	26,222
Premises expenses	7,187
General administration	5,241
Governance costs	1,320
	39,970

	<b>2024</b>
	<b>Raising funds</b>
	<b>£</b>
Employee costs	26,000
Premises expenses	22,955
General administration	9,086
Governance costs	1,410
	59,451

**The Mid Sussex Islamic Centre**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 July 2025**

**7. Staff Costs**

Staff costs were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	26,222	26,000

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**8. Average Number of Employees**

Average number of employees during the year was: 1 (2024: )

**9. Tangible Assets**

	<b>Land &amp; Property Freehold</b>	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 August 2024	376,182	23,108	314	399,604
As at 31 July 2025	376,182	23,108	314	399,604
<b>Depreciation</b>				
As at 1 August 2024	-	18,734	301	19,035
Provided during the period	-	1,094	3	1,097
As at 31 July 2025	-	19,828	304	20,132
<b>Net Book Value</b>				
As at 31 July 2025	376,182	3,280	10	379,472
As at 1 August 2024	376,182	4,374	13	380,569

**10. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Other debtors	10,592	7,183

**11. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	1
Other creditors	(27)	(27)
Taxation and social security	1,230	229
Accruals and deferred income	1,320	1,320
	2,523	1,523

**The Mid Sussex Islamic Centre**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 July 2025**

**12. Movement in Funds**

	<b>As at 1 August 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 July 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	390,072	52,869	(41,067)	401,874
<b>Total funds</b>	<u>390,072</u>	<u>52,869</u>	<u>(41,067)</u>	<u>401,874</u>
	<b>As at 1 August 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 July 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	392,649	58,336	(60,913)	390,072
<b>Total funds</b>	<u>392,649</u>	<u>58,336</u>	<u>(60,913)</u>	<u>390,072</u>

**13. Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

**14. Related Party Disclosures**

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

**The Mid Sussex Islamic Centre**  
**Detailed Statement of Financial Activities**  
**For The Year Ended 31 July 2025**

	<b>2025</b>	<b>2024</b>
	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>		
<b>Donations and legacies</b>		
Donations and gifts	38,306	41,228
Friday donations	11,280	16,105
Gift aid	3,283	1,003
	<u>52,869</u>	<u>58,336</u>
	52,869	58,336
<b>EXPENDITURE ON:</b>		
<b>Raising funds</b>		
Depreciation	(1,097)	(1,462)
Wages and salaries	(26,222)	(26,000)
Light and heat	(5,797)	(19,519)
Water rates	(675)	(1,489)
Repairs and maintenance	(715)	(1,947)
Insurance	(1,237)	(1,251)
Telecommunications	(72)	(168)
Subscriptions	-	(490)
Bank charges	(1,032)	(1,211)
Charitable donations	(2,900)	(5,790)
Sundry expenses	-	(176)
Accountancy fees	(1,320)	(1,410)
	<u>(41,067)</u>	<u>(60,913)</u>
	(41,067)	(60,913)
<b>NET INCOME/(EXPENDITURE)</b>	<u>11,802</u>	<u>(2,577)</u>