

**GRAVESHAM MUSLIMS CULTURAL AND EDUCATIONAL CENTRE  
(REGISTERED WITH CHARITY COMMISSION NO: 1136194)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**GRAVESHAM MUSLIMS CULTURAL AND EDUCATIONAL CENTRE**  
**(Charity Commission Registration Number: 1136194)**

**Trustees' Report for the Year Ended 30 September 2023**

The Trustees present their report and the financial statements for the year ended 30 September 2023.

**A Statement of Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts. 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 needed.

The trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the policies adopted are in accordance with the Charities SORP and with applicable accounting standards, 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 assume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity. They 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.

**Aims and Objectives**

The organisation was established to provide Islamic cultural and religious education for both children and adults and to provide Bangladeshi language and cultural education.

**Activities and Review**

The centre is being refurbished to improve the access and facilities. The trustees are monitoring its expenditure to ensure best value.

**Financial positions**

The attached financial statements show a surplus of £17,773 for the year and the balance sheet value of £492,114 as at 30<sup>th</sup> September 2023.

The trustees who have served during the year were as follows:

Mohammed Abdul Korim  
Abul Kalam  
Jahir Ali

**Signed on its behalf**  
**Jahir Ali**

**Trustee**

**ACCOUNTANTS' REPORT  
TO THE TRUSTEES OF  
GRAVESHAM MUSLIMS CULTURAL AND EDUCATIONAL CENTRE**

I report on the accounts of the Trust for the year ended 30 September 2023, which are set out on pages 4 to 8.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. 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 needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements:
  - To keep accounting records in accordance with section 130 of the 2011 Act; and
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act that have not been met; or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Zaki Husein FCA FCCA**

17 Plumbers Row London E1 1EQ

01st February, 2024

**GRAVESHAM MUSLIMS CULTURAL AND EDUCATIONAL CENTRE**  
**(REGISTERED CHARITY COMMISSION NO: 1136194)**  
**STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 30 SEPTEMBER 2023**

	<b>2023</b> <u>£</u>	<b>2022</b> <u>£</u>
<b>INCOME AND EXPENDITURE</b>		
<b>INCOMING RESOURCES</b>		
Donations	68,816	43,044
Grant	-	-
<b>TOTAL INCOME</b>	68,816	43,044
<b>RESOURCES USED</b>		
<b>DIRECT CHARITABLE</b>		
<b>EXPENSES</b>		
<b>OTHER EXPENSES</b>		
<b>Costs of activities of Charity's objectives</b>	50,543	46,549
<b>ADMINISTRATIVE EXPENSES</b>		
Accountant's fee	500	500
<b>TOTAL FUNDS USED</b>	<u>51,043</u>	<u>47,049</u>
Net profit/(loss) resources for the year	<u>17,773</u>	<u>(4,005)</u>
Net movement in fund As above:		
Net excess income of the year	17,773	(4,005)
Balance b/f	474,341	478,346
Balance at 30th September 2023	<u>492,114</u>	<u>474,341</u>

**GRAVESHAM MUSLIMS CULTURAL AND EDUCATIONAL CENTRE**  
**(REGISTERED WITH CHARITY COMMISSION NO: 1136194)**  
**BALANCE SHEET AT 30 September 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	2	391,426	394,007
<b>CURRENT ASSETS</b>			
Debtors	3	17,089	6,035
Cash at bank & in hand	4	84,231	75,394
<b>CURRENT LIABILITY</b>			
Creditors	5	(632)	(1,095)
<b>NET CURRENT (LIABILITIES)/ASSETS</b>		<u>100,688</u>	<u>80,334</u>
		<u>492,114</u>	<u>474,341</u>
<b>UNRESTRICTED FUND</b>			
Excess of expenditure over Receipts for the year 30 September 2023x		<u>492,114</u>	<u>474,341</u>

**Trustees:**

**Mohammed Abdul Korim**  
**Abul Kalam**  
**Jahir Ali**

Approved by Trustees on:  
01st February, 2024

**GRAVESHAM MUSLIMS CULTURAL AND EDUCATIONAL CENTRE**  
**(REGISTERED WITH CHARITY COMMISSION NO: 1136194)**  
**NOTES TO THE ACCOUNTS YEAR ENDED 30 SEPTEMBER 2023**

**1 ACCOUNTING POLICIES**

**(a) Basis of Accounts**

These accounts have been prepared under the historic cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice of Accounting by Charities (SORP).

**(b) Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

**(c) Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**(d) No member of the Board of Trustees has received any remuneration for the year directly or indirectly from the charity's funds.**

**GRAVESHAM MUSLIMS CULTURAL AND EDUCATIONAL CENTRE**  
**(REGISTERED WITH CHARITY COMMISSION NO: 1136194)**  
**NOTES TO THE ACCOUNTS YEAR ENDED 30 SEPTEMBER 2023**

	2023 £	2022 £
<b>2. Tangible Assets</b>		
Freehold Land and Building		
At cost	368,386	368,386
Addition	-	-
	<u>368,386</u>	<u>368,386</u>
Fixture & Fittings		
At Cost	46,238	40,325
Addition	-	5,913
Depreciation b/f	(20,618)	(17,771)
Depreciation	<u>(2,580)</u>	<u>(2,847)</u>
	<u>23,040</u>	<u>25,621</u>
	<u>391,426</u>	<u>394,007</u>
<b>3. Debtors</b>		
Other taxes	103	35
Others debtors	<u>16,986</u>	<u>6,000</u>
	<u>17,089</u>	<u>6,035</u>
<b>4. Cash at Bank and in Hand</b>		
Bank	52,921	40,887
Cash	31,310	34,507
	<u>84,231</u>	<u>75,394</u>
<b>5. Creditors</b>		
Other creditors	382	845
Accruals	250	250
	<u>632</u>	<u>1,095</u>

**GRAVESHAM MUSLIMS CULTURAL AND EDUCATIONAL CENTRE**  
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**NOTES TO THE ACCOUNTS YEAR ENDED 30 SEPTEMBER 2023**

<b>6. Expenses</b>	<u>2023</u>	<u>2022</u>
Accountants fees	500	500
Bank charges	187	172
Cleaning	75	53
Depreciation	2,580	2,847
Donation	468	-
Insurance	1037	942
Light & Heat	5,330	7,619
Postage, stationery and printing	183	15
Rates	3,796	2,266
Repairs and maintenance	4,968	5,692
Telephone	838	793
Wages	31,081	26,151
	<u>51,043</u>	<u>47,049</u>