

# LEEDS ISLAMIC CENTRE

England & Wales - Charity number 1142605

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2011-06-27

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 48 Spencer Place  
Leeds  
LS7 4BR

**Phone** 01132629896

**Website** [www.leedsic.com](http://www.leedsic.com)

## Activities

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**Objects:** THE ADVANCEMENT AND PROPAGATION OF ISLAM

**Activities:** THE LIC IS RUNNING THE MOSQUE AND COMMUNITY CENTRE, WHICH PROVIDES FOR SOCIAL, CULTURAL, EDUCATIONAL AND RECREATIONAL ACTIVITIES FOR THE LOCAL COMMUNITY.THE CHARITY ALSO HAS FUNERAL SERVICES AND THE COST FOR THESE SERVICES IS MADE DIRECTLY BY THE DONOR.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

## Geography

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- **Area of benefit:** UNDEFINED
- Leeds City

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£396,709	£309,046	-	-
2023-12-31	£456,235	£293,642	-	-
2022-12-31	£353,891	£286,176	-	-
2021-12-31	£383,043	£250,543	-	-
2020-12-31	£212,839	£163,221	-	-

## Trustees

Name	Role	Appointed
ABDUL RAOUF		2011-04-15
BARKAT ALI		2011-04-15
ELIYAS AHMED		2011-04-15
HABIB AHMED		2011-04-15
MOHAMMED ALAM		2025-02-02
MOHAMMED MALIK		2011-04-15
MOHAMMED YOUNIS		2011-04-15
MUMTAZ HUSSAIN		2011-04-15
Mohammed Wasim Hussain		2025-10-12
Mohammed Farooq		2021-02-22
NISAR AHMED		2011-04-15
SAIFUL ISLAM MALIK		2011-04-15

**LEEDS ISLAMIC CENTRE**

England & Wales - Charity number 1142605

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# Accounts

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LEEDS ISLAMIC CENTRE

1142605

ANNUAL REPORT AND ACCOUNTS FOR THE  
YEAR ENDED 31 DECEMBER 2024

**REGISTERED OFFICE**  
46-48 SPENCER PLACE  
LEEDS  
LS7 4BR

**Leeds Islamic Centre**

**Trustees Annual Report and Statement of Financial Activities for the year ended 31st December 2024**

The trustees present their annual report for the year ended 31 December 2024 and confirm that it complies with the Charities Act 2011 and the trust deed.

**Reference and Administrative Information**

<b>Charity Name:</b>	Leeds Islamic Centre
<b>Charity Registration Number:</b>	1142605
<b>Principal Office:</b>	48 Spencer Place LEEDS LS7 4BR

**Board of Trustees**

Mohammed Younis  
Dr Shah Noor Khan  
Nisar Ahmed  
Abdul Raouf  
Barkat Ali  
Saiful Islam Malik  
Mohammed Farooq  
Habib Ahmed  
Eliyas Ahmed  
Mohammed Malik  
Mumtaz Hussain  
Mohammed Alam (Appointed on 02-02-2025)  
Farzand Ali (Retired on 05-01-2025)

**Principal Administrator**

Mohammed Younis

**Independent Examiner**

Richmonds Bambrook Ltd  
Chartered Certified Accountants  
Leeds  
LS7 3JB

**Leeds Islamic Centre**  
**Report of the Trustees for the year ended 31 December 2024**

**Structure, governance and management**

**Governing document**

Leeds Islamic Centre is constituted as a charitable trust registered with the Charity Commission in June 2011 under charity number 1142605. It is governed by a deed of trust last updated in 06 June 2011.

**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 three monthly and are responsible for all decisions taken in relation to running the Mosque and the community facilities and the activities provided by the charity. The day-to-day management of the Mosque and community facilities and projects are delegated to staff. Sub Committee running day-to-day affairs meets every Friday.

**Recruitment and appointment of trustees**

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek the views and recommendations of both elders and community leaders. The trustees believe this approach ensures that new trustees are respected members of the faith and local communities and ensures that good relations are fostered between the Mosque and the people of the local community that we serve. In selecting new trustees, we seek to identify people who regularly attend events and functions organised by the charity and are willing to volunteer to help in our broader community work. Potential trustees are invited to attend trustees' meetings as observers and are given more details of the charity's aims and activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting. This process allows due consideration of the person's 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 trust deed and a guide to the policies and procedures adopted by our charity. A number of publications from the Charity Commission are also provided including the guidance on charities and public benefit and on the advancement of religion for the public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act. Initially, 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, reporting progress at trustees' meetings.

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The trustees have assessed the risks the charity faces and have drawn up a risk matrix which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening and the measures taken to manage them. The trustees review this risk matrix regularly at their meetings and at meetings of the two subcommittees on finance and buildings. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. In particular, insurance cover is in place and the finances of the Mosque are kept under review. Appropriate Criminal Records Bureau (CRB) checks, supported by regularly reviewed policies, are made for all those who work with children or other vulnerable groups within the or community centre.

**Objectives and activities**

**Our aims**

The objects of the charity are set out in the charity's trust deed and are summarised as follows:

- To advance the Islamic faith in the Leeds area for the benefit of the public in particular through the holding of prayer meetings, lectures, the public celebration of religious festivals and the distribution of literature on the Islamic faith to enlighten others.
- To advance the education of, and to provide facilities in the interests of social welfare for leisure-time occupation with the objective of improving the conditions of life for all residents of Leeds and the neighbourhood by the provision, maintenance and management of a community centre.

## **Our objectives**

Our objectives are set to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Our dual aims remain to provide a facility where Muslims can worship and to provide a community facility for all the inhabitants of Leeds. Our long-term ambition is to build the self-confidence of Leeds Muslims in their faith, and through our community facilities and activities help make our area a peaceful, vibrant and harmonious community.

## **Strategies**

We want to make our Mosque 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. We are also fortunate to have facilities for women who want to pray at the Mosque. The Mosque is open at all times with daily prayers, the Friday prayers being a focus of our activities.

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Volunteers are an important resource in both our faith and community work. We encourage all members of our Mosque to be involved in voluntary activities and to share their skills with others.

## **Activities and achievements**

### **How our activities deliver public benefit**

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our Mosque and the wider community of Leeds.

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Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

**Prayers:** The Mosque is open all day for daily and Friday prayers. During the week we have over 100 people who regularly attend daily prayers and over 800 who regularly attend Friday prayers.

**Festivals:** The Mosque prepares food during Ramadan for those attending our Mosque who wish to break their fast together. Eid was also celebrated at the Mosque with a family day and communal meal.

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Our community hall and rooms provide a valuable educational and recreational resource to all in our local community. A wide variety of activities are organised and take place from our community centre.

**Hall and rooms:** Our hall and meeting rooms are available for use by local groups and organisations. When facilities are not required for community use they are available for hire on commercial terms. This year alone our facilities have been used on over 100 occasions, or organisations have benefited from the facilities we can offer the local community.

## **Financial review**

### **Reserves policy**

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet four months' operating costs of the Mosque

### **Principal funding sources**

The charity's main source of income is giving. Donations are given on Friday prayers and during Ramadan Month.

### **Investment policy and objectives**

The charity has no long-term investments. Our cash reserves are held in money market and deposit accounts.

### **Statement of Trustees' responsibilities**

The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charities 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;
- 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 to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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 for the purposes of charity law who served during the year and up to the date of this report are set out on page 1.

Approved by the trustees and signed on its behalf by:



Mohammed Younis  
Secretary Leeds Islamic Centre  
21/09/2025

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF LEEDS ISLAMIC CENTRE CHARITABLE TRUST  
FOR THE PERIOD ENDED 31 DECEMBER 2024.**

I report on the unaudited accounts of the trust for the year ended 31 December 2024

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT 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 the Charities Act 2011 (previously section 43(2) of Charities Act 1993) and that an independent examination is needed.

Having been satisfied that the charity is not subject to audit and eligible for Independent Examination it is my responsibility to:

- Examine the accounts (under Charities Act 2011,(section 43(3)(a) of the Charities Act 1993);
- To follow the procedures laid down in the General Directions given by the Charity Commission Charities Act 2011 (under section 43(7) (b) of the 1993Act); and
- To state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINERS' 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 the seeking of 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 account present "true and fair view" and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINERS' 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 Charities Act 2011 (541 of the Charities Act 1993);and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act 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.

Richmonds Bambrook Ltd  
Chartered Certified Accountants  
Unit 9, Gemini Business Park  
Sheepscar Way  
LEEDS  
LS7 3JB

Dated: 15/09/2025

**Statement of financial activities**

**for the year ended 31 December 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds Year to 31-Dec-24 £	Total Funds Year to 31-Dec-23 £
<b>Income &amp; Expenditure</b>					
<b><u>Incoming Resources</u></b>					
<b>Donations &amp; Similar Income</b>	<b>2</b>	212,423	142,111	354,534	393,464
Other Collections	<b>3</b>	1,560	-	1,560	22,439
<b>Rent Receivable</b>	<b>4</b>	40,614	-	40,614	40,332
<b>Total Incoming Resources</b>		254,597	142,111	396,709	456,235
<b>Resources Expended</b>					
Direct Charitable Expenditure	<b>5</b>	59,313	58,871	118,184	107,145
Donations to Other Charities	<b>6</b>	-	71,972	71,972	122,648
Management and Administration of the charity	<b>7</b>	118,889	-	118,889	63,849
<b>Total Resources Expended</b>		178,202	130,843	309,046	293,642
<b>Net Incoming / (Outgoing ) Resources for the Year</b>		76,395	11,268	87,663	162,593
Incoming Restricted Funds					
Net Movement in Funds		76,395	11,268	87,663	162,593
Balance Bought Forward at 1 January 2024	<b>11</b>	379,226	3,365,143	3,744,369	3,581,776
Balance Carried Forward at 31 December 2024	<b>11</b>	455,621	3,376,411	3,832,032	3,744,369

The Notes on Page 2 to 4 Form Part Of These Accounts

**Balance Sheet**

as at 31 December 2024

	Notes	<u>31-Dec-24</u>		<u>31-Dec-23</u>	
		£	£	£	£
<b><u>Fixed Assets</u></b>					
Tangible Fixed Asset	8	2,972,779	2,972,779	2,799,576	2,799,576
<b><u>Current Assets</u></b>					
Debtors	9	-		-	
Cash In Hand		215		215	
Cash in Bank		860,336		945,778	
		<u>860,551</u>		<u>945,993</u>	
<b>Liabilities</b>					
Amount falling due within one year	10	<u>1,299</u>		<u>1,200</u>	
<b>Net Current Assets</b>			<u>859,253</u>		<u>944,793</u>
<b>Total Asset Less Current Liabilities</b>			3,832,032		3,744,369
<b><u>Liabilities</u></b>					
Amount falling due after more than one year			Nil		Nil
<b>Net Assets</b>			<u>3,832,032</u>		<u>3,744,369</u>
Funds	11				
Unrestricted		455,621		379,226	
Restricted		3,376,411	<u>3,832,032</u>	3,365,143	<u>3,744,369</u>
<b>Total Funds</b>			<u>3,832,032</u>		<u>3,744,369</u>

## Notes to the financial statements

### for the year ending 31 December 2024

#### 1) Accounting Policies

Basis of Preparation

The accounts have been prepared under the historical cost convention and in accordance with the Charities Act 1993.

	Unrestricted Fund £	Restricted Fund £	Total Funds Year To 31-Dec-24 £	Total Funds Year To 31-Dec-23 £
<b>2) Donations &amp; Other Income</b>				
Mosque Donations	201,364	4,189	205,553	228,007
Deposit For Funerals	-	70,711	70,711	87,482
Education Leeds Islamic Centre	6,505	-	6,505	87,482
Community Centre Donations	4,554	-	4,554	18,334
Freelance Teaching Fees	-	67,211	67,211	59,641
	212,423	142,111	354,534	393,464
<b>3) Others Collections</b>				
Sports court	1,560	-	1,560	22,439
	1,560	-	1,560	22,439
<b>4) Rent Received</b>				
Rents	40,614	-	40,614	40,332
	40,614	-	40,614	40,332
<b>5) Direct Charitable Expenditure</b>				
Education Leeds Islamic Centre	5,557	-	5,557	-
Wages, NIC and others	45,429	58,871	104,300	107,145
Pension	277	-	277	-
Others	8,050	-	-	-
	59,313	58,871	110,134	107,145
<b>6) Donations to Other Charities</b>				
Donations to Other charities	-	5,192	5,192	50,409
Funeral	-	66,780	66,780	72,239
	-	71,972	71,972	122,648
<b>7) Management and Administration of the Charity</b>				
Heat & Light	25,969	-	25,969	18,954
Water	5,294	-	5,294	5,379
Repairs & Renewals	48,107	-	48,107	6,148
Telephone	925	-	925	797
Insurance	7,079	-	7,079	6,326
Motor, Travel & Subsistence	345	-	345	325
Accountancy Charges	1,200	-	1,200	1,200
Cleaning & Sundries	23,391	-	23,391	19,928
Legal Charges	3,067	-	3,067	107
Depreciation	3,514	-	3,514	4,685
	118,889	-	118,889	63,849

**Notes to the financial statements**

**for the year ending 31 December 2024**

**8) Schedule of Tangible Fixed Assets**

	Land & Building	Fixture & Fittings	Plant & Machinery	Equipment	Sports Equipment	Motor Vehicle	Total
	£	£	£	£	£	£	£
As At 1 January 2024	2,785,520	142,599	15,227	40,747	5,145	1,350	2,990,588
Additions/Improvements	176,717	-	-	-	-	-	176,717
Disposal	-	-	-	-	-	-	-
Depreciation at 01 January 2024		(139,118)	(15,227)	(31,031)	(4,414)	(1,222)	(191,012)
Depreciation		(870)	-	(2,429.02)	(183)	(32)	(3,514)
As At 31 December 2024	<u>2,962,237</u>	<u>2,611</u>	<u>-</u>	<u>7,287</u>	<u>548</u>	<u>96</u>	<u>2,972,779</u>

**9) Current Assets**

	£
Sundry Debtors	<u>-</u>
	<u>-</u>

**10) Liabilities: Amount falling due within one year**

	£
Trade Creditors & accruals	<u>1,299</u>
	<u>1,299</u>

11)	Restricted Fund	Unrestricted Fund	Total
	£	£	
Balance as at 1 January 2024	3,365,143	379,226	3,744,369
Incoming Resources	<u>142,111</u>	<u>254,597</u>	<u>396,709</u>
	3,507,254	633,823	4,141,078
Outgoing Resources	<u>130,843</u>	<u>178,202</u>	<u>309,046</u>
Balance as at 31 December 2024	<u>3,376,411</u>	<u>455,621</u>	<u>3,832,032</u>

**12) Previous Years Financial Summary**

Financial Summary the for year ended 31 December 2024 includes funds for Leeds Islamic Centre only and it doesn't consolidate income & expenditure of other associated charities.

**LEEDS ISLAMIC CENTRE**

England & Wales - Charity number 1142605

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# Accounts

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LEEDS ISLAMIC CENTRE

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ANNUAL REPORT AND ACCOUNTS FOR THE  
YEAR ENDED 31 DECEMBER 2023

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- Select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charities 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;
- 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 to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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 for the purposes of charity law who served during the year and up to the date of this report are set out on page 1.

Approved by the trustees and signed on its behalf by:



Mohammed Younis  
Secretary Leeds Islamic Centre  
06/10/2024

## **INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF LEEDS ISLAMIC CENTRE CHARITABLE TRUST FOR THE PERIOD ENDED 31 DECEMBER 2023.**

I report on the unaudited accounts of the trust for the year ended 31 December 2023

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT 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 the Charities Act 2011 (previously section 43(2) of Charities Act 1993) and that an independent examination is needed.

Having been satisfied that the charity is not subject to audit and eligible for Independent Examination it is my responsibility to:

- Examine the accounts (under Charities Act 2011,(section 43(3)(a) of the Charities Act 1993);
- To follow the procedures laid down in the General Directions given by the Charity Commission Charities Act 2011 (under section 43(7) (b) of the 1993Act); and
- To state whether particular matters have come to my attention.

### **BASIS OF INDEPENDENT EXAMINERS' 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 the seeking of 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 account present "true and fair view" and the report is limited to those matters set out in the statement below.

### **INDEPENDENT EXAMINERS' 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 Charities Act 2011 (541 of the Charities Act 1993);and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act 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.

Richmonds Accountants Ltd  
Chartered Certified Accountants  
Unit 9, Gemini Business Park  
Sheepscar Way  
LEEDS  
LS7 3JB

Dated: 11/09/2024

**Statement of financial activities**

**for the year ended 31 December 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds Year to 31-Dec-23 £	Total Funds Year to 31-Dec-22 £
<b><u>Income &amp; Expenditure</u></b>					
<b><u>Incoming Resources</u></b>					
<b>Donations &amp; Similar Income</b>	<b>2</b>	200,773	192,691	393,464	315,460
Other Collections	<b>3</b>	22,439	-	22,439	27,520
<b>Rent Receivable</b>	<b>4</b>	40,332	-	40,332	10,911
<b>Total Incoming Resources</b>		263,544	192,691	456,235	353,891
<b>Resources Expended</b>					
Direct Charitable Expenditure	<b>5</b>	48,868	58,277	107,145	101,146
Donations to Other Charities	<b>6</b>	-	122,648	122,648	90,933
Management and Administration of the charity	<b>7</b>	63,849	-	63,849	94,097
<b>Total Resources Expended</b>		112,717	180,925	293,642	286,176
<b>Net Incoming / (Outgoing ) Resources for the Year</b>		150,827	11,766	162,593	67,714
Incoming Restricted Funds				-	-
Net Movement in Funds		150,827	11,766	162,593	67,714
Balance Bought Forward at 1 January 2023	<b>11</b>	228,399	3,353,377	3,581,776	3,581,776
Balance Carried Forward at 31 December 2023	<b>11</b>	379,226	3,365,143	3,744,369	3,649,490

The Notes on Page 2 to 4 Form Part Of These Accounts

**Balance Sheet**

**as at 31 December 2023**

	Notes	<u>31-Dec-23</u>		<u>31-Dec-22</u>	
		£	£	£	£
<b><u>Fixed Assets</u></b>					
Tangible Fixed Asset	8	2,799,576	2,799,576	2,792,606	2,792,606
<b><u>Current Assets</u></b>					
Debtors	9	-	-	-	-
Cash In Hand		215		215	
Cash in Bank		945,778		790,154	
		<u>945,993</u>		<u>790,369</u>	
<b><u>Liabilities</u></b>					
Amount falling due within one year	10	<u>1,200</u>		<u>1,200</u>	
<b>Net Current Assets</b>			<u>944,793</u>		<u>789,169</u>
<b>Total Asset Less Current Liabilities</b>			3,744,369		3,581,775
<b><u>Liabilities</u></b>					
Amount falling due after more than one year			Nil		Nil
<b>Net Assets</b>			<u>3,744,369</u>		<u>3,581,775</u>
Funds	11				
Unrestricted		379,226		228,399	
Restricted		3,365,143	<u>3,744,369</u>	3,353,377	<u>3,581,775</u>
<b>Total Funds</b>			<u>3,744,369</u>		<u>3,581,775</u>

**Notes to the financial statements**

for the year ending 31 December 2023

**1) Accounting Policies**

Basis of Preparation

The accounts have been prepared under the historical cost convention and in accordance with the Charities Act 1993.

	Unrestricted Fund £	Restricted Fund £	Total Funds Year To 31-Dec-23 £	Total Funds Year To 31-Dec-22 £
<b>2) Donations &amp; Other Income</b>				
Mosque Donations	182,439	45,568	228,007	164,844
Deposit For Funerals	-	87,482	87,482	71,927
Community Centre Donations	18,334	-	18,334	19,434
Freelance Teaching Fees	-	59,641	59,641	59,255
	200,773	192,691	393,464	315,460
<b>3) Others Collections</b>				
Bedminton Court	22,439	-	22,439	27,520
	22,439	-	22,439	27,520
<b>4) Rent Received</b>				
Rents	40,332	-	40,332	10,911
	40,332	-	40,332	10,911
<b>5) Direct Charitable Expenditure</b>				
Wages, NIC and others	48,868	58,277	107,145	101,146
	48,868	58,277	107,145	101,146
<b>6) Donations to Other Charities</b>				
Donations to Other Mosques	-	50,409	50,409	25,525
Funeral	-	72,239	72,239	65,408
	-	122,648	122,648	90,933
<b>7) Management and Administration of the Charity</b>				
Heat & Light	18,954	-	18,954	10,858
Water	5,379	-	5,379	9,994
Repairs & Renewals	6,148	-	6,148	54,067
Telephone	797	-	797	612
Insurance	6,326	-	6,326	5,587
Motor, Travel & Subsistence	325	-	325	295
Accountancy Charges	1,200	-	1,200	1,200
Cleaning & Sundries	19,928	-	19,928	9,097
Legal Charges	107	-	107	25
Depreciation	4,685	-	4,685	2,362
	63,849	-	63,849	94,097

**Notes to the financial statements**

**for the year ending 31 December 2023**

**8) Schedule of Tangible Fixed Assets**

	<b>Land &amp; Building</b>	<b>Fixture &amp; Fittings</b>	<b>Plant &amp; Machinery</b>	<b>Equipment</b>	<b>Sports Equipment</b>	<b>Motor Vehicle</b>	<b>Total</b>
	£	£	£	£	£	£	£
As At 1 January 2023	2,785,520	142,599	15,227	29,292	5,145	1,350	2,979,133
Additions/Improvements	-	-	-	11,755	-	-	11,755
Disposal	-	-	-	(300)	-	-	300
Depreciation at 01 January 2023		(137,957)	(15,227)	(27,792)	(4,171)	(1,179)	(186,326)
Depreciation		(1,160)	-	(3,239)	(244)	(43)	(4,686)
As At 31 December 2023	<u>2,785,520</u>	<u>3,482</u>	<u>-</u>	<u>9,716</u>	<u>730</u>	<u>128</u>	<u>2,799,576</u>

**9) Current Assets**

	£
Sundry Debtors	-
	<u>-</u>

**10) Liabilities: Amount falling due within one year**

	£
Trade Creditors & accruals	1,200
	<u>1,200</u>

<b>11)</b>	<b>Restricted Fund</b>	<b>Unrestricted Fund</b>	<b>Total</b>
	£	£	
Balance as at 1 January 2023	3,353,377	228,399	3,581,776
Incoming Resources	192,691	263,544	456,235
	<u>3,546,068</u>	<u>491,943</u>	<u>4,038,011</u>
Outgoing Resources	180,925	112,717	293,642
Balance as at 31 December 2023	<u>3,365,143</u>	<u>379,226</u>	<u>3,744,369</u>

**12) Previous Years Financial Summary**

Financial Summary the for year ended 31 December 2023 includes funds for Leeds Islamic Centre only and it doesn't consolidate income & expenditure of other associated charities.

**LEEDS ISLAMIC CENTRE**

England & Wales - Charity number 1142605

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# Accounts

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LEEDS ISLAMIC CENTRE

1142605

ANNUAL REPORT AND ACCOUNTS FOR THE  
YEAR ENDED 31 DECEMBER 2022

**REGISTERED OFFICE**  
46-48 SPENCER PLACE  
LEEDS  
LS7 4BR

**Leeds Islamic Centre**

**Trustees Annual Report and Statement of Financial Activities for the year ended 31st December 2022**

The trustees present their annual report for the year ended 31 December 2022 and confirm that it complies with the Charities Act 2011 and the trust deed.

#### **Reference and Administrative Information**

<b>Charity Name:</b>	Leeds Islamic Centre
<b>Charity Registration Number:</b>	1142605
<b>Principal Office:</b>	48 Spencer Place LEEDS LS7 4BR

#### **Board of Trustees**

Mohammed Younis  
Dr Shah Noor Khan  
Nisar Ahmed  
Abdul Raouf  
Barkat Ali  
Saiful Islam Malik  
Mohammed Farooq  
Farzand Ali  
Habib Ahmed  
Eliyas Ahmed  
Mohammed Malik  
Mumtaz Hussain

#### **Principal Administrator**

Mohammed Younis

#### **Independent Examiner**

Richmonds Bambrook Ltd  
Chartered Certified Accountants  
Leeds  
LS7 3JB

**Leeds Islamic Centre**  
**Report of the Trustees for the year ended 31 December 2022**

**Structure, governance and management**

**Governing document**

Leeds Islamic Centre is constituted as a charitable trust registered with the Charity Commission in June 2011 under charity number 1142605. It is governed by a deed of trust last updated in 06 June 2011.

**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 three monthly and are responsible for all decisions taken in relation to running the Mosque and the community facilities and the activities provided by the charity. The day-to-day management of the Mosque and community facilities and projects are delegated to staff. Sub Committee running day-to-day affairs meets every Friday.

**Recruitment and appointment of trustees**

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek the views and recommendations of both elders and community leaders. The trustees believe this approach ensures that new trustees are respected members of the faith and local communities and ensures that good relations are fostered between the Mosque and the people of the local community that we serve. In selecting new trustees, we seek to identify people who regularly attend events and functions organised by the charity and are willing to volunteer to help in our broader community work. Potential trustees are invited to attend trustees' meetings as observers and are given more details of the charity's aims and activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting. This process allows due consideration of the person's 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 trust deed and a guide to the policies and procedures adopted by our charity. A number of publications from the Charity Commission are also provided including the guidance on charities and public benefit and on the advancement of religion for the public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act. Initially, 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, reporting progress at trustees' meetings.

**Risk management**

The trustees have assessed the risks the charity faces and have drawn up a risk matrix which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening and the measures taken to manage them. The trustees review this risk matrix regularly at their meetings and at meetings of the two subcommittees on finance and buildings. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. In particular, insurance cover is in place and the finances of the Mosque are kept under review. Appropriate Criminal Records Bureau (CRB) checks, supported by regularly reviewed policies, are made for all those who work with children or other vulnerable groups within the or community centre.

**Objectives and activities**

**Our aims**

The objects of the charity are set out in the charity's trust deed and are summarised as follows:

- To advance the Islamic faith in the Leeds area for the benefit of the public in particular through the holding of prayer meetings, lectures, the public celebration of religious festivals and the distribution of literature on the Islamic faith to enlighten others.
- To advance the education of, and to provide facilities in the interests of social welfare for leisure-time occupation with the objective of improving the conditions of life for all residents of Leeds and the neighbourhood by the provision, maintenance and management of a community centre.

## **Our objectives**

Our objectives are set to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Our dual aims remain to provide a facility where Muslims can worship and to provide a community facility for all the inhabitants of Leeds. Our long-term ambition is to build the self-confidence of Leeds Muslims in their faith, and through our community facilities and activities help make our area a peaceful, vibrant and harmonious community.

## **Strategies**

We want to make our Mosque 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. We are also fortunate to have facilities for women who want to pray at the Mosque. The Mosque is open at all times with daily prayers, the Friday prayers being a focus of our activities.

## **Use of volunteers**

Volunteers are an important resource in both our faith and community work. We encourage all members of our Mosque to be involved in voluntary activities and to share their skills with others.

## **Activities and achievements**

### **How our activities deliver public benefit**

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our Mosque and the wider community of Leeds.

### **Religious activities**

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

**Prayers:** The Mosque is open all day for daily and Friday prayers. During the week we have over 100 people who regularly attend daily prayers and over 800 who regularly attend Friday prayers.

**Festivals:** The Mosque prepares food during Ramadan for those attending our Mosque who wish to break their fast together. Eid was also celebrated at the Mosque with a family day and communal meal.

**Funeral facilities:** The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials. We also hold special classes to teach people how to proceed with Islamic burial procedures.

**Civil marriage and Nikkah:** The Mosque provides Muslim couples with an appropriate location for both their civil marriage and Nikkah (Islamic marriage).

### **Community activities**

Our community hall and rooms provide a valuable educational and recreational resource to all in our local community. A wide variety of activities are organised and take place from our community centre.

**Hall and rooms:** Our hall and meeting rooms are available for use by local groups and organisations. When facilities are not required for community use they are available for hire on commercial terms. This year alone our facilities have been used on over 100 occasions, or organisations have benefited from the facilities we can offer the local community.

## **Financial review**

### **Reserves policy**

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet four months' operating costs of the Mosque

### **Principal funding sources**

The charity's main source of income is giving. Donations are given on Friday prayers and during Ramadan Month.

### **Investment policy and objectives**

The charity has no long-term investments. Our cash reserves are held in money market and deposit accounts.

### **Statement of Trustees' responsibilities**

The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charities 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;
- 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 to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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 for the purposes of charity law who served during the year and up to the date of this report are set out on page 1.

Approved by the trustees and signed on its behalf by:



Mohammed Younis  
Secretary, Leeds Islamic Centre  
23/10/2023

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF LEEDS ISLAMIC CENTRE CHARITABLE TRUST FOR THE PERIOD ENDED 31 DECEMBER 2022.**

I report on the unaudited accounts of the trust for the year ended 31 December 2022

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT 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 the Charities Act 2011 (previously section 43(2) of Charities Act 1993) and that an independent examination is needed.

Having been satisfied that the charity is not subject to audit and eligible for Independent Examination it is my responsibility to:

- Examine the accounts (under Charities Act 2011,(section 43(3)(a) of the Charities Act 1993);
- To follow the procedures laid down in the General Directions given by the Charity Commission Charities Act 2011 (under section 43(7) (b) of the 1993Act); and
- To state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINERS' 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 the seeking of 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 account present "true and fair view" and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINERS' 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 Charities Act 2011 (541 of the Charities Act 1993);and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act 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.

Richmonds Accountants Ltd  
Chartered Certified Accountants  
Unit 9, Gemini Business Park  
Sheepscar Way  
LEEDS  
LS7 3JB

Dated: 12/10/2023

**Statement of financial activities**

**for the year ended 31 December 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds Year to 31-Dec-22 £	Total Funds Year to 31-Dec-21 £
<b><u>Income &amp; Expenditure</u></b>					
<b><u>Incoming Resources</u></b>					
<b>Donations &amp; Similar Income</b>	<b>2</b>	160,721	154,739	315,460	343,357
<b>Gift Aid</b>		-	-	-	37,946
<b>Activities in furtherance of the Charity's Objects:</b>					
Other Collections	<b>3</b>	27,520	-	27,520	-
<b>Rent Receivable</b>	<b>4</b>	10,911	-	10,911	1,740
<b>Total Incoming Resources</b>		199,152	154,739	353,891	383,043
<b>Resources Expended</b>					
Direct Charitable Expenditure	<b>5</b>	50,657	50,489	101,146	87,318
Donations to Other Charities	<b>6</b>	-	90,933	90,933	94,928
Management and Administration of the charity	<b>7</b>	94,097	-	94,097	68,296
<b>Total Resources Expended</b>		144,754	141,422	286,176	250,543
<b>Net Incoming / (Outgoing ) Resources for the Year</b>		54,398	13,317	67,714	132,501
Incoming Restricted Funds				-	-
Net Movement in Funds		54,398	13,317	67,714	132,501
Balance Bought Forward at 1 January 2022	<b>11</b>	174,001	3,340,060	3,514,061	3,381,560
Balance Carried Forward at 31 December 2022	<b>11</b>	228,399	3,353,377	3,581,775	3,514,061

The Notes on Page 2 to 4 Form Part Of These Accounts

**Balance Sheet**

as at 31 December 2022

	Notes	<u>31-Dec-22</u>		<u>31-Dec-21</u>	
		£	£	£	£
<b><u>Fixed Assets</u></b>					
Tangible Fixed Asset	8	2,792,606	2,792,606	2,302,746	2,302,746
<b><u>Current Assets</u></b>					
Debtors	9	-		4,122	
Cash In Hand		215		215	
Cash in Bank		790,154		1,212,278	
		<u>790,369</u>		<u>1,216,615</u>	
<b><u>Liabilities</u></b>					
Amount falling due within one year	10	<u>1,200</u>		<u>5,300</u>	
<b>Net Current Assets</b>			<u>789,169</u>		<u>1,211,315</u>
<b>Total Asset Less Current Liabilities</b>			3,581,775		3,514,061
<b><u>Liabilities</u></b>					
Amount falling due after more than one year			Nil		Nil
<b>Net Assets</b>			<u>3,581,775</u>		<u>3,514,061</u>
Funds	11				
Unrestricted		228,399		174,001	
Restricted		3,353,377	<u>3,581,775</u>	3,340,060	<u>3,514,061</u>
<b>Total Funds</b>			<u>3,581,775</u>		<u>3,514,061</u>

**Notes to the financial statements**

for the year ending 31 December 2022

**1) Accounting Policies**

Basis of Preparation

The accounts have been prepared under the historical cost convention and in accordance with the Charities Act 1993.

	Unrestricted Fund £	Restricted Fund £	Total Funds Year To 31-Dec-22 £	Total Funds Year To 31-Dec-21 £
<b>2) Donations &amp; Other Income</b>				
Mosque Donations	141,287	23,557	164,844	205,693
Gift Aid Received	-	-	-	37,946
Deposit For Funerals	-	71,927	71,927	90,639
Community Centre Donations	19,434	-	19,434	9,735
Freelance Teaching Fees	-	59,255	59,255	37,290
	160,721	154,739	315,460	381,303
<b>3) Others Collections</b>				
Bedminton Court	27,520	-	27,520	-
	27,520	-	27,520	-
<b>4) Rent Received</b>				
Rents	10,911	-	10,911	1,740
	10,911	-	10,911	-
<b>5) Direct Charitable Expenditure</b>				
Wages, NIC and others	50,657	50,489	101,146	87,318
	50,657	50,489	101,146	87,318
<b>6) Donations to Other Charities</b>				
Donations to Other Mosques	-	25,525	25,525	11,820
Funeral	-	65,408	65,408	83,108
	-	90,933	90,933	94,928
<b>7) Management and Administration of the Charity</b>				
Heat & Light	10,858	-	10,858	14,449
Water	9,994	-	9,994	4,304
Repairs & Renewals	54,067	-	54,067	29,104
Telephone	612	-	612	517
Insurance	5,587	-	5,587	3,957
Security Charges	313	-	313	298
Subscription & Affiliation Fee	119	-	119	78
Motor, Travel & Subsistence	295	-	295	-
Accountancy Charges	1,200	-	1,200	1,200
Cleaning & Sundries	8,665	-	8,665	8,995
Legal Charges	25	-	25	2,246
Depreciation	2,362	-	2,362	3,150
	94,097	-	94,097	68,296

**Notes to the financial statements**

**for the year ending 31 December 2022**

**8) Schedule of Tangible Fixed Assets**

	<b>Land &amp; Building</b>	<b>Fixture &amp; Fittings</b>	<b>Plant &amp; Machinery</b>	<b>Equipment</b>	<b>Sports Equipment</b>	<b>Motor Vehicle</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
As At 1 January 2022	2,293,298	142,599	15,227	29,292	5,145	1,350	2,486,911
Additions	492,222	-	-	-	-	-	492,222
Improvements	-	-	-	-	-	-	-
Depreciation	-	137,957	15,227	27,992	4,171	1,179	186,527
As At 31 December 2022	<u>2,785,520</u>	<u>4,642</u>	<u>-</u>	<u>1,300</u>	<u>974</u>	<u>171</u>	<u>2,792,606</u>

**9) Current Assets**

	<b>£</b>
Sundry Debtors	-
	<u>-</u>

**10) Liabilities: Amount falling due within one year**

	<b>£</b>
Trade Creditors & accruals	1,200
	<u>1,200</u>

<b>11)</b>	<b>Restricted Fund</b>	<b>Unrestricted Fund</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	
Balance as at 1 January 2022	3,340,060	174,001	3,514,061
Incoming Resources	154,739	199,152	353,891
	<u>3,494,799</u>	<u>373,153</u>	<u>3,867,952</u>
Outgoing Resources	141,422	144,754	286,176
Balance as at 31 December 2022	<u>3,353,377</u>	<u>228,399</u>	<u>3,581,775</u>

**12) Previous Years Financial Summary**

Financial Summary the for year ended 31 December 2022 includes funds for Leeds Islamic Centre only and it doesn't consolidate income & expenditure of other associated charities.

**LEEDS ISLAMIC CENTRE**

England & Wales - Charity number 1142605

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# Accounts

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LEEDS ISLAMIC CENTRE

1142605

ANNUAL REPORT AND ACCOUNTS FOR THE  
YEAR ENDED 31 DECEMBER 2021

**REGISTERED OFFICE**  
46-48 SPENCER PLACE  
LEEDS  
LS7 4BR

**Leeds Islamic Centre**

**Trustees Annual Report and Statement of Financial Activities for the year ended 31st December 2021**

The trustees present their annual report for the year ended 31 December 2021 and confirm that it complies with the Charities Act 2011 and the trust deed.

**Reference and Administrative Information**

<b>Charity Name:</b>	Leeds Islamic Centre
<b>Charity Registration Number:</b>	1142605
<b>Principal Office:</b>	48 Spencer Place LEEDS LS7 4BR

**Board of Trustees**

Mohammed Younis  
Dr Shah Noor Khan  
Nisar Ahmed  
Abdul Raouf  
Barkat Ali  
Saiful Islam Malik  
Mohammed Farooq  
Farzand Ali  
Habib Ahmed  
Eliyas Ahmed  
Mohammed Malik  
Mumtaz Hussain

**Principal Administrator**

Mohammed Younis

**Independent Examiner**

Richmonds Bambrook Ltd  
Chartered Certified Accountants  
Leeds  
LS7 3JB

**Leeds Islamic Centre**  
**Report of the Trustees for the year ended 31 December 2021**

**Structure, governance and management**

**Governing document**

Leeds Islamic Centre is constituted as a charitable trust registered with the Charity Commission in June 2011 under charity number 1142605. It is governed by a deed of trust last updated in 06 June 2011.

**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 three monthly and are responsible for all decisions taken in relation to running the Mosque and the community facilities and the activities provided by the charity. The day-to-day management of the Mosque and community facilities and projects are delegated to staff. Sub Committee running day-to-day affairs meets every Friday.

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The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek the views and recommendations of both elders and community leaders. The trustees believe this approach ensures that new trustees are respected members of the faith and local communities and ensures that good relations are fostered between the Mosque and the people of the local community that we serve. In selecting new trustees, we seek to identify people who regularly attend events and functions organised by the charity and are willing to volunteer to help in our broader community work. Potential trustees are invited to attend trustees' meetings as observers and are given more details of the charity's aims and activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting. This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

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## **Objectives and activities**

### **Our aims**

The objects of the charity are set out in the charity's trust deed and are summarised as follows:

- To advance the Islamic faith in the Leeds area for the benefit of the public in particular through the holding of prayer meetings, lectures, the public celebration of religious festivals and the distribution of literature on the Islamic faith to enlighten others.
- To advance the education of, and to provide facilities in the interests of social welfare for leisure-time occupation with the objective of improving the conditions of life for all residents of Leeds and the neighbourhood by the provision, maintenance and management of a community centre.

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Our objectives are set to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Our dual aims remain to provide a facility where Muslims can worship and to provide a community facility for all the inhabitants of Leeds. Our long-term ambition is to build the self-confidence of Leeds Muslims in their faith, and through our community facilities and activities help make our area a peaceful, vibrant and harmonious community.

### **Strategies**

We want to make our Mosque 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. We are also fortunate to have facilities for women who want to pray at the Mosque. The Mosque is open at all times with daily prayers, the Friday prayers being a focus of our activities.

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Volunteers are an important resource in both our faith and community work. We encourage all members of our Mosque to be involved in voluntary activities and to share their skills with others.

## **Activities and achievements**

### **How our activities deliver public benefit**

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our Mosque and the wider community of Leeds.

### **Religious activities**

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

**Prayers:** The Mosque is open all day for daily and Friday prayers. During the week we have over 100 people who regularly attend daily prayers and over 800 who regularly attend Friday prayers.

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Our community hall and rooms provide a valuable educational and recreational resource to all in our local community. A wide variety of activities are organised and take place from our community centre.

**Hall and rooms:** Our hall and meeting rooms are available for use by local groups and organisations. When facilities are not required for community use they are available for hire on commercial terms. This year alone our facilities have been used on over 100 occasions, or organisations have benefited from the facilities we can offer the local community.

### **Financial review**

#### **Reserves policy**

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet four months' operating costs of the Mosque

#### **Principal funding sources**

The charity's main source of income is giving. Donations are given on Friday prayers and during Ramadan Month.

#### **Investment policy and objectives**

The charity has no long-term investments. Our cash reserves are held in money market and deposit accounts.

### **Statement of Trustees' responsibilities**

The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

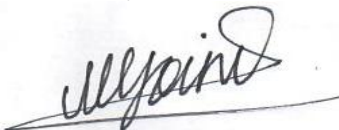
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charities 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;
- 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 to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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 for the purposes of charity law who served during the year and up to the date of this report are set out on page 1.

Approved by the trustees and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M Younis', written over a horizontal line.

Mohammed Younis  
Secretary Leeds Islamic Centre  
21/10/2022

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF LEEDS ISLAMIC CENTRE CHARITABLE TRUST  
FOR THE PERIOD ENDED 31 DECEMBER 2021.**

I report on the unaudited accounts of the trust for the year ended 31 December 2021

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT 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 the Charities Act 2011 (previously section 43(2) of Charities Act 1993) and that an independent examination is needed.

Having been satisfied that the charity is not subject to audit and eligible for Independent Examination it is my responsibility to:

- Examine the accounts (under Charities Act 2011,(section 43(3)(a) of the Charities Act 1993);
- To follow the procedures laid down in the General Directions given by the Charity Commission Charities Act 2011 (under section 43(7) (b) of the 1993Act); and
- To state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINERS' 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 the seeking of 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 account present "true and fair view" and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINERS' 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 Charities Act 2011 (541 of the Charities Act 1993);and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act 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.

Richmonds Accountants Ltd  
Chartered Certified Accountants  
Unit 9, Gemini Business Park  
Sheepscar Way  
LEEDS  
LS7 3JB

Dated: 21/10/2022

**Statement of financial activities**

for the year ended 31 December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds Year to 31-Dec-21 £	Total Funds Year to 31-Dec-20 £
<b><u>Income &amp; Expenditure</u></b>					
<b><u>Incoming Resources</u></b>					
Donations & Similar Income	2	203,562	139,795	343,357	195,778
Gift Aid		37,946	-	37,946	-
<b>Activities in furtherance of the Charity's Objects:</b>					
Grants receivable	3	-	-	-	17,061
Rent Receivable	4	1,740	-	1,740	-
<b>Total Incoming Resources</b>		243,248	139,795	383,043	212,839
<b>Resources Expended</b>					
Direct Charitable Expenditure	5	47,631	39,687	87,318	71,976
Donations to Other Charities	6	-	94,928	94,928	43,249
Management and Administration of the charity	7	68,296	-	68,296	47,996
<b>Total Resources Expended</b>		115,928	134,615	250,543	163,221
<b>Net Incoming / (Outgoing ) Resources for the Year</b>		127,321	5,180	132,501	49,618
Incoming Restricted Funds				-	-
Net Movement in Funds		127,321	5,180	132,501	49,618
Balance Bought Forward at 1 January 2021	11	46,680	3,334,880	3,381,560	3,331,942
Balance Carried Forward at 31 December 2021	11	174,001	3,340,060	3,514,061	3,381,560

The Notes on Page 2 to 4 Form Part Of These Accounts

**Balance Sheet**

as at 31 December 2021

	Notes	<u>31-Dec-21</u>		<u>31-Dec-20</u>	
		£	£	£	£
<b><u>Fixed Assets</u></b>					
Tangible Fixed Asset	8	2,302,746	2,302,746	2,305,896	2,305,896
<b><u>Current Assets</u></b>					
Debtors	9	4,122		2018	
Cash In Hand		215		215	
Cash in Bank		<u>1,212,278</u>		<u>1,083,887</u>	
		1,216,614		1,086,120	
<b>Liabilities</b>					
Amount falling due within one year	10	<u>5,300</u>		<u>10456</u>	
<b>Net Current Assets</b>			<u>1,211,314</u>		<u>1,075,664</u>
<b>Total Asset Less Current Liabilities</b>			3,514,061		3,381,560
<b><u>Liabilities</u></b>					
Amount falling due after more than one year			Nil		Nil
<b>Net Assets</b>			<u>3,514,061</u>		<u>3,381,560</u>
<b>Funds</b>					
Unrestricted	11	174,001		46,680	
Restricted		3,340,060	<u>3,514,061</u>	3,334,880	<u>3,381,560</u>
<b>Total Funds</b>			<u>3,514,061</u>		<u>3,381,560</u>

**Notes to the financial statements**

for the year ending 31 December 2021

**1) Accounting Policies**

Basis of Preparation

The accounts have been prepared under the historical cost convention and in accordance with the Charities Act 1993.

	Unrestricted Fund £	Restricted Fund £	Total Funds Year To 31-Dec-21 £	Total Funds Year To 31-Dec-20 £
<b>2) Donations &amp; Other Income</b>				
Mosque Donations	193,827	11,866	205,693	120,398
Gift Aid Received	37,946	-	37,946	-
Deposit For Funerals	-	90,639	90,639	41,200
Community Centre Donations	9,735	-	9,735	6,639
Freelance Teaching Fees	-	37,290	37,290	27,541
	<u>241,508</u>	<u>139,795</u>	<u>381,303</u>	<u>195,778</u>
<b>3) Grants Received</b>				
CJRS Grant	-	-	-	17,061
	-	-	-	-
<b>4) Rent Received</b>				
Rents	1,740	-	1,740	-
	<u>1,740</u>	-	<u>1,740</u>	-
<b>5) Direct Charitable Expenditure</b>				
Wages & NIC	47,631	39,687	87,318	71,976
	<u>47,631</u>	<u>39,687</u>	<u>87,318</u>	<u>71,976</u>
<b>6) Donations to Other Charities</b>				
Donations to Other Mosques	-	11,820	11,820	2,600
Funeral	-	83,108	83,108	40,649
	-	<u>94,928</u>	<u>94,928</u>	<u>43,249</u>
<b>7) Management and Administration of the Charity</b>				
Heat & Light	14,449	-	14,449	10,684
Water	4,304	-	4,304	4,242
Repairs & Renewals	29,104	-	29,104	9,380
Telephone	517	-	517	555
Printing & Advertising	-	-	-	40
Insurance	3,957	-	3,957	4,114
Food	-	-	-	-
Security Charges	298	-	298	289
Subscription & Affiliation Fee	78	-	78	75
Postage & Stationery	-	-	-	7
Travel & Subsistence	-	-	-	-
Accountancy Charges	1,200	-	1,200	3,600
Cleaning & Sundries	8,995	-	8,995	10,664
Bank Charges & Interest	-	-	-	-
Legal Charges	2,246	-	2,246	96
Depreciation	3,150	-	3,150	4,249
	<u>68,296</u>	-	<u>68,296</u>	<u>47,995</u>

**Notes to the financial statements**

for the year ending 31 December 2021

**8) Schedule of Tangible Fixed Assets**

	Land & Building £	Fixture & Fittings £	Plant & Machinery £	Equipment £	Sports Equipment £	Motor Vehicle £	Total £
As At 1 January 2021	2,293,298	142,599	15,227	29,292	5,145	1,350	2,486,911
Additions	-	-	-	-	-	-	-
Improvements	-	-	-	-	-	-	-
Depreciation		136,410	15,227	27,559	3,846	1,122	184,165
As At 31 December 2021	<u>2,293,298</u>	<u>6,189</u>	<u>-</u>	<u>1,733</u>	<u>1,299</u>	<u>228</u>	<u>2,302,746</u>

**9) Current Assets**

	£
Sundry Debtors	4,122
	<u>4,122</u>

**10) Liabilities: Amount falling due within one year**

	£
Trade Creditors & accruals	5,300
	<u>5,300</u>

11)	Restricted Fund £	Unrestricted Fund £	Total
Balance as at 1 January 2021	3,334,880	46,680	3,381,560
Incoming Resources	139,795	243,248	383,043
	<u>3,474,675</u>	<u>289,928</u>	<u>3,764,603</u>
Outgoing Resources	134,615	115,928	250,543
Balance as at 31 December 2021	<u>3,340,060</u>	<u>174,001</u>	<u>3,514,061</u>

**12) Previous Years Financial Summary**

Financial Summary the for year ended 31 December 2021 includes funds for Leeds Islamic Centre only and it doesn't consolidate income & expenditure of other associated charities.

**LEEDS ISLAMIC CENTRE**

England & Wales - Charity number 1142605

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# Accounts

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LEEDS ISLAMIC CENTRE

1142605

ANNUAL REPORT AND ACCOUNTS FOR THE  
YEAR ENDED 31 DECEMBER 2020

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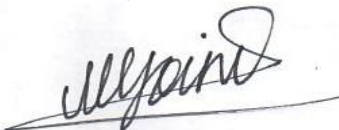
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- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements 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 to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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 for the purposes of charity law who served during the year and up to the date of this report are set out on page 1.

Approved by the trustees and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M Younis', written over a horizontal line.

Mohammed Younis  
Secretary Leeds Islamic Centre  
25/10/2021

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF LEEDS ISLAMIC CENTRE CHARITABLE TRUST FOR THE PERIOD ENDED 31 MARCH 2020.**

I report on the unaudited accounts of the trust for the year ended 31 December 2020

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT 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 the Charities Act 2011 (previously section 43(2) of Charities Act 1993) and that an independent examination is needed.

Having been satisfied that the charity is not subject to audit and eligible for Independent Examination it is my responsibility to:

- Examine the accounts (under Charities Act 2011,(section 43(3)(a) of the Charities Act 1993);
- To follow the procedures laid down in the General Directions given by the Charity Commission Charities Act 2011 (under section 43(7) (b) of the 1993Act); and
- To state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINERS' 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 the seeking of 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 account present "true and fair view" and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINERS' 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 Charities Act 2011 (541 of the Charities Act 1993);and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act 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.

Richmonds Accountants Ltd  
Chartered Certified Accountants  
Unit 9, Gemini Business Park  
Sheepscar Way  
LEEDS  
LS7 3JB

Dated: 25/10/2021

**Statement of financial activities**

for the year ended 31 December 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds Year to 31-Dec-20 £	Total Funds Year to 31-Dec-19 £
<b><u>Income &amp; Expenditure</u></b>					
<b><u>Incoming Resources</u></b>					
Donations & Similar Income	2	124,437	71,341	195,778	224,092
Gift Aid		-	-	-	-
<b>Activities in furtherance of the Charity's Objects:</b>					
Grants receivable	3	17,061	-	17,061	-
Interest Receivable	4	-	-	-	-
<b>Total Incoming Resources</b>		141,498	71,341	212,839	224,092
<b>Resources Expended</b>					
Direct Charitable Expenditure	5	46,822	25,154	71,976	83,247
Donations to Other Charities	6	-	43,249	43,249	23,258
Management and Administration of the charity	7	47,996	-	47,996	72,666
<b>Total Resources Expended</b>		94,818	68,403	163,221	179,171
<b>Net Incoming / (Outgoing) Resources for the Year</b>		46,680	2,938	49,618	44,921
Incoming Restricted Funds				-	-
Net Movement in Funds		46,680	2,938	49,618	44,921
Balance Bought Forward at 1 January 2020	11	-	3,331,942	3,331,942	3,287,021
Balance Carried Forward at 31 December 2020	11	46,680	3,334,880	3,381,560	3,331,942

The Notes on Page 2 to 4 Form Part Of These Accounts

**Balance Sheet**

as at 31 December 2020

	Notes	<u>31-Dec-20</u>		<u>31-Dec-19</u>	
		£	£	£	£
<b><u>Fixed Assets</u></b>					
Tangible Fixed Asset	8	2,305,896	2,305,896	2,308,180	2,308,180
<b><u>Current Assets</u></b>					
Debtors	9	2,018			
Cash In Hand		215		213	
Cash in Bank		<u>1,083,887</u>		<u>1,026,949</u>	
		1,086,120		1,027,162	
<b>Liabilities</b>					
Amount falling due within one year	10	<u>10,456</u>		<u>3400</u>	
<b>Net Current Assets</b>			<u>1,075,664</u>		<u>1,023,762</u>
<b>Total Asset Less Current Liabilities</b>			3,381,560		3,331,942
<b><u>Liabilities</u></b>					
Amount falling due after more than one year			Nil		Nil
<b>Net Assets</b>			<u>3,381,560</u>		<u>3,331,942</u>
Funds	11				
Unrestricted		46,680		-	
Restricted		3,334,880	<u>3,381,560</u>	3,331,942	<u>3,331,942</u>
<b>Total Funds</b>			<u>3,381,560</u>		<u>3,331,942</u>
			-		

**Notes to the financial statements**

for the year ending 31 December 2020

**1) Accounting Policies**

Basis of Preparation

The accounts have been prepared under the historical cost convention and in accordance with the Charities Act 1993.

	Unrestricted Fund £	Restricted Fund £	Total Funds Year To 31-Dec-20 £	Total Funds Year To 31-Dec-19 £
<b>2) Donations &amp; Other Income</b>				
Mosque Donations	117,798	2,600	120,398	148,855
Gift Aid Received	-	-	-	-
Deposit For Funerals	-	41,200	41,200	18,898
Community Centre Donations	6,639	-	6,639	7,987
Freelance Teaching Fees	-	27,541	27,541	48,352
	<u>124,437</u>	<u>71,341</u>	<u>195,778</u>	<u>224,092</u>
<b>3) Grants Received</b>				
CJRS Grant	17,061	-	17,061	-
	<u>17,061</u>	<u>-</u>	<u>17,061</u>	<u>-</u>
<b>4) Interest Received</b>				
Bank Interest Receivable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>5) Direct Charitable Expenditure</b>				
Wages & NIC	46,822	25,154	71,976	83,247
	<u>46,822</u>	<u>25,154</u>	<u>71,976</u>	<u>83,247</u>
<b>6) Donations to Other Charities</b>				
Donations to Other Mosques	-	2,600	2,600	4,360
Funeral	-	40,649	40,649	18,898
	<u>-</u>	<u>43,249</u>	<u>43,249</u>	<u>23,258</u>
<b>7) Management and Administration of the Charity</b>				
Heat & Light	10,684	-	10,684	14,468
Water	4,242	-	4,242	5,204
Repairs & Renewals	9,380	-	9,380	27,120
Telephone	555	-	555	617
Printing & Advertising	40	-	40	562
Insurance	4,114	-	4,114	3,537
Food	-	-	-	-
Security Charges	289	-	289	1,024
Subscription & Affiliation Fee	75	-	75	75
Postage & Stationery	7	-	7	35
Travel & Subsistence	-	-	-	2,032
Accountancy Charges	3,600	-	3,600	-
Cleaning & Sundries	10,664	-	10,664	15,648
Bank Charges & Interest	-	-	-	-
Legal Charges	96	-	96	96
Depreciation	4,249	-	4,249	2,248
	<u>47,996</u>	<u>-</u>	<u>47,996</u>	<u>72,666</u>

**Notes to the financial statements**

for the year ending 31 December 2020

**8) Schedule of Tangible Fixed Assets**

	Land & Building £	Fixture & Fittings £	Plant & Machinery £	Equipment £	Sports Equipment £	Motor Vehicle £	Total £
As At 1 January 2020	2,293,298	141,459	15,227	28,467	5,145	1,350	2,484,946
Additions	-	1,140.0	-	825.0	-	-	1,965
Improvements	-	-	-	-	-	-	-
Depreciation		134,348	15,227	26,981	3,413	1,046	181,015
As At 31 December 2020	<u>2,293,298</u>	<u>8,252</u>	<u>-</u>	<u>2,311</u>	<u>1,732</u>	<u>304</u>	<u>2,305,896</u>

**9) Current Assets**

	£
Sundry Debtors	2,018
	<u>2,018</u>

**10) Liabilities: Amount falling due within one year**

	£
Trade Creditors & accruals	10,456
	<u>10,456</u>

11)	Restricted Fund £	Unrestricted Fund £	Total
Balance as at 1 January 2020	3,331,942	-	3,331,942
Incoming Resources	71,341	141,498	212,839
	<u>3,403,283</u>	<u>141,498</u>	<u>3,544,781</u>
Outgoing Resources	68,403	94,818	163,221
Balance as at 31 December 2020	<u>3,334,880</u>	<u>46,680</u>	<u>3,381,560</u>

**12) Previous Years Financial Summary**

Financial Summary the for year ended 31 December 2020 includes funds for Leeds Islamic Centre only and it doesn't consolidate income & expenditure of other associated charities.