

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

Charity Name:	Leeds Islamic Centre
Charity Registration Number:	1142605
Principal Office:	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.

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).

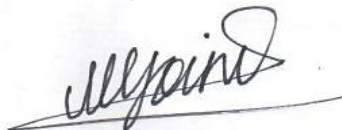
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing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

A handwritten signature in dark 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 1993 Act); 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 £
<u>Income & Expenditure</u>					
<u>Incoming Resources</u>					
Donations & Similar Income	2	203,562	139,795	343,357	195,778
Gift Aid		37,946	-	37,946	-
Activities in furtherance of the Charity's Objects:					
Grants receivable	3	-	-	-	17,061
Rent Receivable	4	1,740	-	1,740	-
Total Incoming Resources		243,248	139,795	383,043	212,839
<u>Resources Expended</u>					
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
Total Resources Expended		115,928	134,615	250,543	163,221
Net Incoming / (Outgoing) Resources for the Year		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>	
		£	£	£	£
<u>Fixed Assets</u>					
Tangible Fixed Asset	8	2,302,746	2,302,746	2,305,896	2,305,896
<u>Current Assets</u>					
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	
<u>Liabilities</u>					
Amount falling due within one year	10	<u>5,300</u>		<u>10456</u>	
Net Current Assets			<u>1,211,314</u>		<u>1,075,664</u>
Total Asset Less Current Liabilities			3,514,061		3,381,560
<u>Liabilities</u>					
Amount falling due after more than one year			Nil		Nil
Net Assets			<u>3,514,061</u>		<u>3,381,560</u>
Funds	11				
Unrestricted		174,001		46,680	
Restricted		3,340,060	<u>3,514,061</u>	3,334,880	<u>3,381,560</u>
Total Funds			<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 £
2) Donations & Other Income				
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>
3) Grants Received				
CJRS Grant	-	-	-	17,061
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4) Rent Received				
Rents	1,740	-	1,740	-
	<u>1,740</u>	<u>-</u>	<u>1,740</u>	<u>-</u>
5) Direct Charitable Expenditure				
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>
6) Donations to Other Charities				
Donations to Other Mosques	-	11,820	11,820	2,600
Funeral	-	83,108	83,108	40,649
	<u>-</u>	<u>94,928</u>	<u>94,928</u>	<u>43,249</u>
7) Management and Administration of the Charity				
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>-</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	2,293,298	6,189	-	1,733	1,299	228	2,302,746

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
	3,474,675	289,928	3,764,603
Outgoing Resources	134,615	115,928	250,543
Balance as at 31 December 2021	3,340,060	174,001	3,514,061

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.