

NASRUL-LAHI-L- FATIH SOCIETY OF NIGERIA (MANCHESTER CENTRAL) ENGLAND

Charity No. 1142748

Company No.

Trustees' Report and Unaudited Accounts

31 December 2020

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NASFAT MANCHESTER

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No.

Charity No. 1142748

Principal Office

2 Regent Street
Off Droysden Road
Newton Heath
Manchester
M40 1PW
Registered Office

2 Regent Street
Off Droysden Road
Newton Heath
Manchester
M40 1PW

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

Directors of Corporate Trustees

Mr. Gbola Daud Bello Mrs Adenike Olajumoke Ayoola Mrs Bunmi Bolaji Abdulrauf

Trustees holding title to charity property

Mr. Gbola Daud Bello Mrs Adenike Olajumoke Ayoola Mrs Bunmi Bolaji Abdulrauf

Accountants

RAK ACCOUNTING SOLUTIONS LIMITED

11 Louvaine Close
Abbey Hey
Manchester
M16 8SJ

Bankers

Royal Bank of Scotland
St Ann Street
P O Bos 320
Manchester
England
M60 2SS

OBJECTIVES AND ACTIVITIES

Our objectives:

These are set to reflect our faith and community aims. Each year, the trustees review 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 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 Manchester. Our long-term ambition is to build the self-confidence of Manchester's Muslims in their faith, and through our community facilities and activities that help to make our area peaceful, vibrant and harmonious living for everyone. We aimed to make our Mosque accessible and friendly venue where all Muslims, or those who wish to know more about faith, can gather to learn about their religion and worship. We also have facilities for women and children who pray at the Mosque. The Mosque is open to daily, weekly Friday and Sunday prayers in addition to the two annual Eid prayers.

An important part of our faith is charitable giving according to one's wealth, in accordance with Islamic injunctions. We do receive donations from members which include basic needs like food, clothing, for the needy and those who are destitute with no means of support. The charity also donates food items to local food bank in Manchester.

An important part of our strategy is community welfare and education. All our facilities and activities are free and widely advertised health initiative and seminars, do welcome participation of those in the local community, both Muslim and non-Muslim alike. Helping people who have moved to Manchester settle into the community successfully is important to us. We run two projects that help ensure that families that are new in Manchester area or, whose first language is not English receive appropriate English language teaching with Support through a positive and smooth integration into the community.

Use of volunteers:

Volunteers are an important resource in both our faith and community work. We have over 30 people regularly giving their time including the Missionaries and the Executive administrators. The trustees also give their time freely. We encourage all members of our Mosque to be involved in voluntary activities and to share their skills with others. All those volunteers working with projects involving children or other vulnerable groups are DBS checked.

Charitable Act:

Those attending the Mosque donate generously. This year, as we did last year, we administered the receipt and distribution of Sadaqah and Zakat, which is collected and distributed in accordance with the teaching of Islam for the relief of those in poverty and the destitute. We work with partner organisations, usually the local Mosques to identify the needy that can be supported through the Zakat.

Civil Marriage and Nikkah:

As part of our contribution towards a stable and happy families, the mosque has a marriage counselling committee that ensures the prospective couples are counsel and advice in accordance with holy book and positive co-existence. Due to the pandemic, only one marriage could be conducted during the financial year.

Arabic classes:

Recitation of Quran has been part of our activities where children and adult memorize the Quran. Most of the classes were held virtually due to the covid19 pandemic.

ACHIEVEMENTS AND PERFORMANCE

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 benefits both to those who worship at our Mosque and the wider community of Manchester. Religious Activities: Our Mosque provides a centre for prayers, worship and other activities associated with our faith. During the year under review, we offered a range of religious services and activities including; Prayers: The Mosque used to be open five days in a week for daily and Friday prayers. During the week we have over 20 people who regularly attend daily prayers and over 200 who regularly attend Friday prayers and our weekly Sunday service. Festivals: The Mosque prepares food (iftar) during Ramadan for those attending Mosque and wish to break their fast. The two EID festivals are also celebrated at the mosque with family and friends. We also organise get together to commemorate the birth of our prophet Muhammad, peace and blessings be upon him, to whom the Qur'an was revealed. Civil marriage and Nikkah: The Mosque provide Muslim couples with an appropriate location for both their civil marriage and Nikkah (Islamic marriage). Arabic and Hifz classes: Memorisation of the Qur'an is considered an important element of religious education and training. This used to be one of many educational activities that took place in the mosque prior to arson attack. We aim to continue providing this facility for the young people in the Mosque. Programme and Event: We organise different educational programme and events for members and non-members. The year witnessed hosting of many spiritual leaders. Islamic awareness: This year we have launched a series of lectures, open to all, to promote Islamic knowledge and awareness. Inter-faith dialogue: Our Mosque is an active member of the Faith Communities Forum for Manchester area. We use this platform to promote inter-faith dialogue and social cohesion. We are also member of 'Tell Mama'. Community Activities: Our community hall and rooms provided a valuable educational and recreational resource to all in the local community. A wide variety of activities were organised and take place in the centre. Our hall and meeting rooms are available for use by local groups, organisations and individuals for events and meetings. Local charities were encouraged to make use of the meeting rooms.

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 method 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 to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulation 2008 and the provisions of the trust deed. They are also responsible for safe guarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

FINANCIAL REVIEW

In promoting Islamic faith, the Mosque has managed to generate a total income of £69,163 through holding regular weekly prayer meetings. The organization received an amount of £3000 from WE Love Manchester and £500 from Manchester Citi Council towards the COVID-19 pandemic community benefits. The Charity was able to claim Gift aid amounting to £24,447(2018 £20,878) during the year under review, £200 was compensation from our bank and the rest of the income came from Voluntary donations. It is the Trustees objective to build up sufficient reserves to cover three month's recurrent expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nasrul-lahi-l-Fatih society of Nigeria (Manchester Central) England is constituted as a charitable trust registered with the charity commission in July 6th, 2011 with charity number 1142748. It is governed by a deed of trust last updated in June 2011.

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 members, elders, administrators, mission board and the 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 believe in the objectives of the society, have interest and do attend events and functions organised by the charity and are willing to volunteer to help in our broader community work. This process allows due consideration of the person 's eligibility, personal competence, specialist knowledge and skills.

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 Companies Act 2006. The Trustees 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 above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



D.G. Bello

Trustee

29 October 2021

I report to the charity trustees on my examination of the accounts of NASRUL-LAHI-L- FATIH SOCIETY OF NIGERIA (MANCHESTER CENTRAL) ENGLAND for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Nii Otu Quaye FCCA FFA/FIPA

IFA

RAK ACCOUNTING SOLUTIONS LIMITED

11 Louvaine Close

Abbey Hey

Manchester

M16 8SJ

29 October 2021

NASRUL-LAHI-L- FATIH SOCIETY OF NIGERIA (MANCHESTER CENTRAL) ENGLAND

Statement of Financial Activities

for the year ended 31 December 2020

		Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
	Notes			
Income and endowments from:				
Donations and legacies	3	40,866	40,866	71,175
Other	4	28,297	28,297	206,304
Total		69,163	69,163	277,479
Expenditure on:				
Charitable activities	5	30,998	30,998	66,041
Other	6	11,681	11,681	6,631
Total		42,679	42,679	72,672
Net gains on investments		-	-	-
Net income		26,484	26,484	204,807
Transfers between funds		-	-	-
Net income before other gains/(losses)		26,484	26,484	204,807
Other gains and losses				
Net movement in funds		26,484	26,484	204,807
Reconciliation of funds:				
Total funds brought forward		286,493	286,493	81,686
Total funds carried forward		312,977	312,977	286,493

NASRUL-LAHI-L- FATIH SOCIETY OF NIGERIA (MANCHESTER CENTRAL) ENGLAND

Summary Income and Expenditure Account

for the year ended 31 December 2020

	2020 £	2019 £
Income	69,163	-
Gross income for the year	<u>69,163</u>	<u>-</u>
Expenditure	42,679	-
Total expenditure for the year	<u>42,679</u>	<u>-</u>
Net income before tax for the year	26,484	-
Net income for the year	<u>26,484</u>	<u>-</u>

NASRUL-LAHI-L- FATIH SOCIETY OF NIGERIA (MANCHESTER CENTRAL) ENGLAND

Balance Sheet

at 31 December 2020

Company No.	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	8	<u>277,223</u>	<u>277,223</u>
		277,223	277,223
Current assets			
Cash at bank and in hand		<u>35,754</u>	<u>9,270</u>
		35,754	9,270
Net current assets		35,754	9,270
Total assets less current liabilities		<u>312,977</u>	<u>286,493</u>
Net assets excluding pension asset or liability		<u>312,977</u>	<u>286,493</u>
Total net assets		<u>312,977</u>	<u>286,493</u>
The funds of the charity			
Restricted funds	9		
Unrestricted funds	9		
General funds		<u>312,977</u>	<u>286,493</u>
		312,977	286,493
Reserves	9		
Total funds		<u>312,977</u>	<u>286,493</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 29 October 2021

And signed on its behalf by:

Gboladaudbello

D.G. Bello

Trustee

29 October 2021

for the year ended 31 December 2020

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Notes to the Accounts

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

Notes to the Accounts

3 Income from donations and legacies

Unrestricted	Total 2020	Total 2019
£	£	£
40,866	40,866	71,175
<u>40,866</u>	<u>40,866</u>	<u>71,175</u>

4 Other income

	Unrestricted	Total 2020	Total 2019
	£	£	£
Gift Aid Claimed	24,447	24,447	20,878
	-	-	179,866
Grants received	3,500	3,500	5,560
Bank Compensation & Hall Usage	350	350	-
	<u>28,297</u>	<u>28,297</u>	<u>206,304</u>

5 Expenditure on charitable activities

	Unrestricted	Total 2020	Total 2019
	£	£	£
<i>Expenditure on charitable activities</i>	30,998	30,998	66,041
<i>Governance costs</i>	<u>30,998</u>	<u>30,998</u>	<u>66,041</u>

6 Other expenditure

	Unrestricted	Total 2020	Total 2019
	£	£	£
Motor and travel costs	941	941	1,122
Premises costs	4,373	4,373	2,717
General administrative costs	3,467	3,467	1,216
Legal and professional costs	2,900	2,900	1,576
	<u>11,681</u>	<u>11,681</u>	<u>6,631</u>

7 Staff costs

No employee received emoluments in excess of £60,000.

Notes to the Accounts

8 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 January 2020	277,223	277,223
At 31 December 2020	<u>277,223</u>	<u>277,223</u>
Net book values		
At 31 December 2020	<u>277,223</u>	<u>277,223</u>
At 31 December 2019	<u>277,223</u>	<u>277,223</u>

9 Movement in funds

	At 1 January 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2020 £
Restricted funds:				
Unrestricted funds:				
General funds	286,493	69,163	(42,679)	312,977
Revaluation Reserves:				
Total funds	<u>286,493</u>	<u>69,163</u>	<u>(42,679)</u>	<u>312,977</u>

10 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	277,223	277,223
Net current assets	35,754	35,754
	<u>312,977</u>	<u>312,977</u>

11 Reconciliation of net debt

	At 1 January 2020 £	Cash flows £	At 31 December 2020 £
Cash and cash equivalents	9,270	26,484	35,754
	<u>9,270</u>	<u>26,484</u>	<u>35,754</u>
Net debt	<u>9,270</u>	<u>26,484</u>	<u>35,754</u>

12 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

NASRUL-LAHI-L- FATIH SOCIETY OF NIGERIA (MANCHESTER CENTRAL) ENGLAND

Detailed Statement of Financial Activities

for the year ended 31 December 2020

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:			
Donations and legacies	40,866	40,866	71,175
	<u>40,866</u>	<u>40,866</u>	<u>71,175</u>
Other			
Gift Aid Claimed	24,447	24,447	20,878
	-	-	179,866
Grants received	3,500	3,500	5,560
Bank Compensation & Hall Usage	350	350	-
	<u>28,297</u>	<u>28,297</u>	<u>206,304</u>
Total income and endowments	69,163	69,163	277,479
Expenditure on:			
Charitable activities	30,998	30,998	66,041
	<u>30,998</u>	<u>30,998</u>	<u>66,041</u>
Total of expenditure on charitable activities	30,998	30,998	66,041
Motor and travel costs			
Vehicles - General costs	22	22	267
Vehicles - Insurance and licences	919	919	855
	<u>941</u>	<u>941</u>	<u>1,122</u>
Premises costs			
Rates	241	241	424
Light, heat and power	3,138	3,138	1,608
Premises insurances	753	753	685
Premises repairs and maintenance	241	241	-
	<u>4,373</u>	<u>4,373</u>	<u>2,717</u>
General administrative costs, including depreciation and amortisation			
Bank charges	129	129	-
Equipment expensed	-	-	400
Subscriptions	2,431	2,431	-
Telephone, fax and broadband	907	907	816
	<u>3,467</u>	<u>3,467</u>	<u>1,216</u>
Legal and professional costs			
Audit/Independent examination fees	500	500	500
Accountancy and bookkeeping	2,400	2,400	1,076

Detailed Statement of Financial Activities

	<u>2,900</u>	<u>2,900</u>	<u>1,576</u>
Total of expenditure of other costs	<u>11,681</u>	<u>11,681</u>	<u>6,631</u>
Total expenditure	<u>42,679</u>	<u>42,679</u>	<u>72,672</u>
Net gains on investments	<u>-</u>	<u>-</u>	<u>-</u>
Net income	<u>26,484</u>	<u>26,484</u>	<u>204,807</u>
Net income before other gains/(losses)	<u>26,484</u>	<u>26,484</u>	<u>204,807</u>
Other Gains	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	<u>26,484</u>	<u>26,484</u>	<u>204,807</u>
Reconciliation of funds:			
Total funds brought forward	<u>286,493</u>	<u>286,493</u>	<u>81,686</u>
Total funds carried forward	<u>312,977</u>	<u>312,977</u>	<u>286,493</u>