

# MUSLIM COMMUNITY OF ESSEX

England & Wales · Charity number 1143799

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [07759249](#)

**Registered** 2011-09-14

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

## Contact

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**Address** 874 Eastern Avenue  
Ilford  
IG2 7HY

**Phone** 07846515140

**Email** [INFO@IC-E.ORG](mailto:INFO@IC-E.ORG)

**Website** [www.ic-e.org](http://www.ic-e.org)

## Activities

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**Objects:** (1) TO ADVANCE THE RELIGION OF ISLAM, BY MEANS OF, BUT NOT EXCLUSIVELY, PROMOTING THE TEACHINGS AND TENETS OF ISLAM, PROVISION OF FACILITIES FOR WORSHIP AND RELIGIOUS CEREMONIES, PROVISION OF SERVICES FOR ISLAMIC EDUCATION AND PROVISION OF MARRIAGE AND BURIAL SERVICES, IN ACCORDANCE WITH THE TEACHINGS OF THE SHIA ITHNA-ASHERI DOCTRINE;(2) THE ADVANCEMENT OF EDUCATION, BY MEANS OF, BUT NOT EXCLUSIVELY, THE PROVISION OF TRAINING, SUPPLEMENTARY CLASSES, COMMUNITY LEARNING PROGRAMMES AND ANY SUCH ACTIVITIES AS THE TRUSTEES MAY DETERMINE FROM TIME TO TIME;(3)TO RELIEVE FINANCIAL HARDSHIP AMONG THE POOR, THE UNDERPRIVILEGED, VICTIMS OF NATURAL AND MAN-MADE DISASTERS AND PEOPLE IN NEED, BY MEANS OF, BUT NOT EXCLUSIVELY, MAKING GRANTS OR LOANS FOR PROVIDING OR PAYING FOR ITEMS, EQUIPMENT, SERVICES AND FACILITIES FOR THE BENEFIT OF THE SAID PERSONS;(4)TO PROMOTE RACIAL AND RELIGIOUS HARMONY FOR THE BENEFIT OF THE PUBLIC BY PROMOTING KNOWLEDGE AND MUTUAL UNDERSTANDING BETWEEN DIFFERENT RACIAL AND FAITH GROUPS, IN WAYS THAT CREATES TRUST, UNITY AND PEACE BETWEEN THEM;(5)TO RELIEVE SICKNESS AND TO PRESERVE GOOD HEALTH AMONG POOR PEOPLE, ORPHANS, WIDOWS, THE BLIND, THE DISABLED AND PEOPLE IN NEED, BY MEANS OF, BUT NOT EXCLUSIVELY, THE PROVISION OF FACILITIES OR SERVICES FOR TREATMENT, FINANCIAL ASSISTANCE, SUPPORT, EDUCATION, PRACTICAL ADVICE AND COUNSELING, INCLUDING THE PROVISION OF SPORTING ACTIVITIES FOR THE BENEFIT OF THE SAID PERSONS;(6)TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE;(7)TO PROMOTE ANY OTHER CHARITABLE PURPOSE FOR THE BENEFIT OF THOSE IN NEED THAT THE DIRECTORS FROM TIME TO TIME DETERMINE.

**Activities:** The principal activities of the charity continue to advance the education of the public in particular but not exclusively by addressing social, religious and political challenges affecting Muslim communities in the United Kingdom.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** The General Public/mankind

## Geography

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- Essex
- Redbridge

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£124,243	£127,111	-	-
2023-12-31	£95,785	£137,113	-	-
2022-12-31	£99,102	£86,015	-	-
2021-12-31	£60,485	£59,681	-	-
2020-12-31	£63,995	£53,395	-	-

## Trustees

Name	Role	Appointed
Ayub Rashid		2014-02-08
Dr SYED NAQVI		2011-09-08
FARHAT ABBAS SHAH		2017-09-26
MIRZA MOHAMMED JAWAD		2022-10-12
Mohammed Hussain		2020-11-14
Syed Abid Raza Rizvi		2020-11-14
TABREED HUSSAIN		2011-09-14

**MUSLIM COMMUNITY OF ESSEX**

England & Wales - Charity number 1143799

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# Accounts

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**REGISTERED COMPANY NUMBER: 07759249 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1143799**

**Trustees' Report and**  
**Unaudited Financial Statements for the Year Ended 31 December 2024**  
**for**  
**MUSLIM COMMUNITY OF ESSEX**  
**(A COMPANY LIMITED BY GUARANTEE)**

HM Accountax Ltd  
Chartered Certified Accountants  
86-90 Paul Street  
Islington  
London  
EC2A 4NE

**MUSLIM COMMUNITY OF ESSEX**

**Contents of the Financial Statements  
for the Year Ended 31 December 2024**

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**MUSLIM COMMUNITY OF ESSEX**

**Reference and Administrative Details  
for the Year Ended 31 December 2024**

**TRUSTEES**

Mr M T Hussain  
Dr S Naqvi  
Mr A Rashid  
Mr F A Shah  
Mr M Hussain  
Mr S A R Rizvi  
Mr M M Jawad

**REGISTERED OFFICE**

874 Eastern Avenue  
Ilford  
Essex  
IG2 7HY

**REGISTERED COMPANY NUMBER**

07759249 (England and Wales)

**REGISTERED CHARITY NUMBER**

1143799

**INDEPENDENT EXAMINER**

HM Accountax Ltd  
Chartered Certified Accountants  
86-90 Paul Street  
Islington  
London  
EC2A 4NE

**MUSLIM COMMUNITY OF ESSEX (REGISTERED NUMBER: 07759249)**

**Trustees' Report  
for the Year Ended 31 December 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Muslim Community of Essex's objective is to advance the religion of Islam and education, the provision of social and religious welfare activities and to provide relief of poverty among Shia Muslims.

**Significant activities**

The charity provides facilities for observing the important events in the Shia calendar.

1. There are approximately 125 days of importance in the calendar which are marked by observations with special functions. These include the fasting month of Ramadhan and the mourning month of muharram.
2. Daily prayer facilities, five times a day including Fajar before the sunrise.
3. Facilities are provided for Juma prayers every Friday and where participants include other Muslims.
4. Education facilities including madressa.

**Public benefit**

The trustees have considered the general guidance on public benefit issued by the Charities Commission and have taken due regard of that guidance. The trustees consider that they are satisfied that the charity's activities do provide a public benefit.

## MUSLIM COMMUNITY OF ESSEX (REGISTERED NUMBER: 07759249)

### Trustees' Report for the Year Ended 31 December 2024

#### ACHIEVEMENTS AND PERFORMANCE

##### Charitable activities

This year, the number of community programmes has increased compared to past years, reflecting stronger engagement and a growing participation across all initiatives.

##### Muharram Programmes

Over the first 10 days of Muharram, the programmes were highly successful, marked by significant attendance. Distinguished speakers were invited to share insightful sessions, while young reciters were given opportunities to participate, fostering emerging talent within the community.

##### Workshops, Community Initiatives and Skill Development

**Social Media Workshop:** Conducted by a professional trainer, this workshop equipped youth participants with practical skills in video editing and digital content creation.

**First-Aid Training:** Sixteen participants received training from an award-winning first-aid expert, enhancing the community's preparedness for emergencies.

**Sunday Morning Prayer and Breakfast Club:** Initiated to promote spiritual practice and social interaction among community members.

##### Youth and Children Engagement

**MCE Youth Sunday education clubs:** Successfully organized for the first time at MCE, providing participants with a unique educational and spiritual experience.

**MCE Youth Seminars:** Interactive sessions with scholars encouraged youth engagement, discussion, and learning.

**MCE Young Stars Programmes:** Launched during Ramadhan Kareem and Muharram to encourage young talent and creativity.

**Children's Classes:** Conducted alongside the main programmes in Muharram, these classes provided religious and moral education to children, ensuring engagement for all age groups.

#### FINANCIAL REVIEW

##### Financial position

The results for the year are as shown in the financial statements. The statement of financial activities shows the incoming resources and the resources expended by the different activities conducted under the Charity's name. In order to provide a better understanding of the activities undertaken, a summary and analysis of the activities is included.

The Trustees confirm that the annual report and financial statements of MCE comply with the current statutory requirements of the Charity's governing document and the provisions of the applicable charities Statement of Recommended Practice (SORP), UK Accounting Standards and the Charities Act 2011.

The Statement of Financial Activities shows how the Charity's funds have been applied during the year. The gross receipts of the Charity were £124,243 (2023: £95,785). At 31 December 2024, the balance on the restricted fund was £50,390 (2023: £44,290). The charity had a deficit of £2,868 for the year.

##### Reserves policy

The trustees aim to ensure that sufficient funds are maintained to enable the trust to carry out its activities.

##### Going concern

The trustees have assessed the Charity's financial position and future plans and are satisfied that it has adequate resources to continue operating for the foreseeable future. The Charity has maintained stable income streams from member contributions and donations, and holds sufficient reserves to meet its obligations and planned activities.

There are no material uncertainties that cast doubt on the Charity's ability to continue as a going concern. Accordingly, the financial statements have been prepared on a going concern basis.

## MUSLIM COMMUNITY OF ESSEX (REGISTERED NUMBER: 07759249)

### Trustees' Report for the Year Ended 31 December 2024

#### FINANCIAL REVIEW

##### Funds in deficit

The deficit in the current year was primarily due to two factors. Firstly, the organisation inherited financial challenges from the previous year. Secondly, expenses increased during the period. To address this, we are launching a membership campaign to boost regular income, improving collections and Gift Aid claims, reviewing rental income opportunities, and implementing tighter expense controls to manage costs more effectively.

##### FUTURE PLANS

The charity will continue to focus on promoting the advancement of Islamic religion among the shia muslims. It will also continue to improve the facilities provided at MCE.

#### Community Engagement and Development

**MCE Senior Citizens Initiative:** Targeted programmes to support and engage senior members, promoting active participation and well-being.

**MCE Book Club:** Establishment of a book club to cultivate a culture of reading, discussion, and lifelong learning.

**Youth Entrepreneurship Programme:** A platform for young members to present business ideas and receive mentorship and financial support from experienced community professionals.

#### Organizational Growth and Digital Transformation

**Centralized Data Management:** Streamlining community records to improve efficiency and decision-making.

**New Website Development:** Creating a modern, user-friendly digital platform to enhance communication and engagement.

**Improved Audio-Visual Recording:** Upgrading recording of programmes for later broadcast on YouTube, enhancing community awareness and outreach.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

Muslim Community of Essex ("MCE") is a company limited by guarantee incorporated on 1 September 2011.

The charitable company is governed by a Memorandum and Articles of Association. It was registered as a charity with the Charity Commission on 14 September 2011.

In the event of the charitable company being wound up members are required to contribute an amount not exceeding £1.

##### Recruitment and appointment of new trustees

The charity is governed by a board of trustees drawn from local community. This is to ensure that the board has skills and experience required to oversee the management of the charity and its operation.

##### Induction and training of new trustees

All new trustees receive a planned induction programme before taking up their place on the board. This includes an explanation of their roles and responsibilities, an induction to other trustees, an overview of the recent business and an explanation of board format and process.

##### Key management remuneration

The trustees are considered to be the key management personnel of the charity, in charge of directing and controlling the charity and running its day to day operations. All trustees give of their time freely and no trustee remuneration was paid in the year.

Trustees are required to disclose all relevant interests and register them with Board of Trustees, and, in accordance with trusts policy, withdraw from decision where a conflict of interest arises.

Details of trustee expenses and related party transactions are disclosed in notes to the accounts.

**MUSLIM COMMUNITY OF ESSEX (REGISTERED NUMBER: 07759249)**

**Trustees' Report  
for the Year Ended 31 December 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Related parties**

The Charity does not hold assets on behalf of any another Charity, company or individual.

**Risk management**

The trustees have examined the major strategic, business and operational risks which the trust faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks

No serious incidents were reported during the year.

**STATEMENT AS TO DISCLOSURE OF INFORMATION TO THE INDEPENDENT EXAMINER:**

In so far as the trustees are aware:

- there is no relevant accounting information of which the charity's independent examiner are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the independent examiner are aware of that information.

**TRUSTEES' RESPONSIBILITY STATEMENT**

The trustees (who are also the directors of Muslim Community Of Essex for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

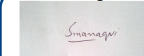
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 31 October 2025 and signed on its behalf by:

DocuSigned by:



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Dr S Naqvi - Trustee

**Independent Examiner's Report to the Trustees of  
Muslim Community Of Essex (Registered number: 07759249)**

**Independent examiner's report to the trustees of Muslim Community Of Essex ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (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').

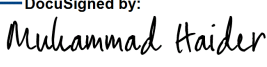
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). 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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

DocuSigned by:  
  
B2CF31C82AD2479...

Muhammad Husnain Haider FCCA, ACA

HM Accountax Ltd  
Chartered Certified Accountants  
86-90 Paul Street  
Islington  
London  
EC2A 4NE

31 October 2025

**MUSLIM COMMUNITY OF ESSEX**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		68,871	6,100	74,971	71,479
<b>Charitable activities</b>					
Charitable activity		21,185	-	21,185	13,673
Investment income	2	28,087	-	28,087	10,633
<b>Total</b>		<b>118,143</b>	<b>6,100</b>	<b>124,243</b>	<b>95,785</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activity	3	54,372	-	54,372	80,326
Other		72,739	-	72,739	56,787
<b>Total</b>		<b>127,111</b>	<b>-</b>	<b>127,111</b>	<b>137,113</b>
<b>NET INCOME/(EXPENDITURE)</b>					
Other recognised gains/(losses)		(8,968)	6,100	(2,868)	(41,328)
Gains on revaluation of fixed assets		-	-	-	455,510
<b>Net movement in funds</b>		<b>(8,968)</b>	<b>6,100</b>	<b>(2,868)</b>	<b>414,182</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,365,248	44,290	1,409,538	995,356
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,356,280</b>	<b>50,390</b>	<b>1,406,670</b>	<b>1,409,538</b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**MUSLIM COMMUNITY OF ESSEX (REGISTERED NUMBER: 07759249)****Statement of Financial Position  
31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	<b>1,100,080</b>	-	<b>1,100,080</b>	1,126,259
<b>CURRENT ASSETS</b>					
Debtors	10	<b>55,000</b>	-	<b>55,000</b>	40,000
Cash at bank and in hand		<b>212,119</b>	<b>50,390</b>	<b>262,509</b>	245,779
		<b>267,119</b>	<b>50,390</b>	<b>317,509</b>	285,779
<b>CREDITORS</b>					
Amounts falling due within one year	11	<b>(10,919)</b>	-	<b>(10,919)</b>	(2,500)
<b>NET CURRENT ASSETS</b>		<b>256,200</b>	<b>50,390</b>	<b>306,590</b>	283,279
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>1,356,280</b>	<b>50,390</b>	<b>1,406,670</b>	1,409,538
<b>NET ASSETS</b>		<b>1,356,280</b>	<b>50,390</b>	<b>1,406,670</b>	1,409,538
<b>FUNDS</b>	12				
Unrestricted funds:					
General fund				<b>1,356,280</b>	1,365,248
Restricted funds:					
Khums - S Imam				<b>38,954</b>	32,854
Khums - S Saadat				<b>265</b>	265
Building fund				<b>11,171</b>	11,171
				<b>50,390</b>	44,290
<b>TOTAL FUNDS</b>				<b>1,406,670</b>	1,409,538

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

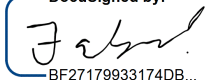
The notes form part of these financial statements


**MUSLIM COMMUNITY OF ESSEX (REGISTERED NUMBER: 07759249)**

**Statement of Financial Position - continued  
31 December 2024**

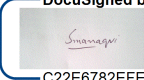
These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31 October 2025 and were signed on its behalf by:

DocuSigned by:  
  
BF27179933174DB...  
Mr M T Hussain - Trustee

Signed by:  
  
466AEB20D029460...  
Mr M Hussain - Trustee

Signed by:  
  
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Mr S A R Rizvi - Trustee

DocuSigned by:  
  
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Dr S Naqvi - Trustee

## MUSLIM COMMUNITY OF ESSEX

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 1. ACCOUNTING POLICIES

##### **Charity information**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 20% on cost

##### **Related party exemption**

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

##### **Taxation**

As the Charity is not registered for VAT, all costs shown are inclusive of VAT. The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**MUSLIM COMMUNITY OF ESSEX**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**2. INVESTMENT INCOME**

	<b>2024</b>	2023
	£	£
Rents received	<b>28,087</b>	10,633

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 4) £	Totals £
Charitable activity	<b>52,808</b>	<b>1,564</b>	<b>54,372</b>

**4. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Charitable activity	<b>64</b>	<b>1,500</b>	<b>1,564</b>

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2024</b>	2023
	£	£
Depreciation - owned assets	<b>26,179</b>	17,199

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**7. STAFF COSTS**

	<b>2024</b>	2023
	£	£
Wages and salaries	<b>11,667</b>	7,724
	<b>11,667</b>	7,724

The average monthly number of employees during the year was as follows:

	<b>2024</b>	2023
Volunteers	<b>30</b>	15

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

**MUSLIM COMMUNITY OF ESSEX**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	71,224	255	71,479
<b>Charitable activities</b>			
Charitable activity	13,673	-	13,673
Investment income	10,633	-	10,633
<b>Total</b>	<u>95,530</u>	<u>255</u>	<u>95,785</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activity	80,326	-	80,326
Other	56,787	-	56,787
<b>Total</b>	<u>137,113</u>	<u>-</u>	<u>137,113</u>
<b>NET INCOME/(EXPENDITURE)</b>			
<b>Other recognised gains/(losses)</b>	(41,583)	255	(41,328)
Gains on revaluation of fixed assets	455,510	-	455,510
<b>Net movement in funds</b>	413,927	255	414,182
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	951,321	44,035	995,356
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,365,248</u></u>	<u><u>44,290</u></u>	<u><u>1,409,538</u></u>

**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2024 and 31 December 2024	<u>1,283,710</u>	<u>43,218</u>	<u>2,528</u>	<u>1,329,456</u>
<b>DEPRECIATION</b>				
At 1 January 2024	158,710	43,218	1,269	203,197
Charge for year	25,674	-	505	26,179
At 31 December 2024	<u>184,384</u>	<u>43,218</u>	<u>1,774</u>	<u>229,376</u>
<b>NET BOOK VALUE</b>				
At 31 December 2024	<u><u>1,099,326</u></u>	<u><u>-</u></u>	<u><u>754</u></u>	<u><u>1,100,080</u></u>
At 31 December 2023	<u><u>1,125,000</u></u>	<u><u>-</u></u>	<u><u>1,259</u></u>	<u><u>1,126,259</u></u>

**MUSLIM COMMUNITY OF ESSEX**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Prepayments and accrued income	<u>55,000</u>	<u>40,000</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Other creditors	1,000	1,000
Accrued expenses	9,919	1,500
	<u>10,919</u>	<u>2,500</u>

**12. MOVEMENT IN FUNDS**

	At 1/1/24	Net movement in funds	At
	£	£	31/12/24
			£
<b>Unrestricted funds</b>			
General fund	1,365,248	(8,968)	1,356,280
<b>Restricted funds</b>			
Khums - S Imam	32,854	6,100	38,954
Khums - S Saadat	265	-	265
Building fund	11,171	-	11,171
	<u>44,290</u>	<u>6,100</u>	<u>50,390</u>
<b>TOTAL FUNDS</b>	<u>1,409,538</u>	<u>(2,868)</u>	<u>1,406,670</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	118,143	(127,111)	(8,968)
<b>Restricted funds</b>			
Khums - S Imam	6,100	-	6,100
	<u>124,243</u>	<u>(127,111)</u>	<u>(2,868)</u>

**MUSLIM COMMUNITY OF ESSEX**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
<b>Unrestricted funds</b>			
General fund	951,321	413,927	1,365,248
<b>Restricted funds</b>			
Khums - S Imam	32,599	255	32,854
Khums - S Saadat	265	-	265
Building fund	11,171	-	11,171
	<u>44,035</u>	<u>255</u>	<u>44,290</u>
<b>TOTAL FUNDS</b>	<u>995,356</u>	<u>414,182</u>	<u>1,409,538</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	95,530	(137,113)	455,510	413,927
<b>Restricted funds</b>				
Khums - S Imam	255	-	-	255
	<u>95,785</u>	<u>(137,113)</u>	<u>455,510</u>	<u>414,182</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/23 £	Net movement in funds £	At 31/12/24 £
<b>Unrestricted funds</b>			
General fund	951,321	404,959	1,356,280
<b>Restricted funds</b>			
Khums - S Imam	32,599	6,355	38,954
Khums - S Saadat	265	-	265
Building fund	11,171	-	11,171
	<u>44,035</u>	<u>6,355</u>	<u>50,390</u>
<b>TOTAL FUNDS</b>	<u>995,356</u>	<u>411,314</u>	<u>1,406,670</u>

**MUSLIM COMMUNITY OF ESSEX****Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024****12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	213,673	(264,224)	455,510	404,959
<b>Restricted funds</b>				
Khums - S Imam	6,355	-	-	6,355
<b>TOTAL FUNDS</b>	<u>220,028</u>	<u>(264,224)</u>	<u>455,510</u>	<u>411,314</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

**MUSLIM COMMUNITY OF ESSEX**

England & Wales - Charity number 1143799

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# Accounts

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**REGISTERED COMPANY NUMBER: 07759249 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1143799**

**Trustees' Report and**  
**Unaudited Financial Statements for the Year Ended 31 December 2023**  
**for**  
**MUSLIM COMMUNITY OF ESSEX**  
**(A COMPANY LIMITED BY GUARANTEE)**

HM Accountax Ltd  
Chartered Certified Accountants  
86-90 Paul Street  
Islington  
London  
EC2A 4NE

**MUSLIM COMMUNITY OF ESSEX**

**Contents of the Financial Statements  
for the Year Ended 31 December 2023**

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<b>Statement of Financial Activities</b>	5
<b>Statement of Financial Position</b>	6 to 7
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**MUSLIM COMMUNITY OF ESSEX**

**Reference and Administrative Details  
for the Year Ended 31 December 2023**

**TRUSTEES**

Mr M T Hussain  
Dr S Naqvi  
Mr A Rashid  
Mr F A Shah  
Mr M Hussain  
Mr S A R Rizvi  
Mr M M Jawad

**REGISTERED OFFICE**

874 Eastern Avenue  
Ilford  
Essex  
IG2 7HY

**REGISTERED COMPANY NUMBER**

07759249 (England and Wales)

**REGISTERED CHARITY NUMBER**

1143799

**INDEPENDENT EXAMINER**

HM Accountax Ltd  
Chartered Certified Accountants  
86-90 Paul Street  
Islington  
London  
EC2A 4NE

**SOLICITORS**

Woodgrange Solicitors LLP  
46 Woodgrange Road  
Forest Gate  
London  
E7 0QH

## MUSLIM COMMUNITY OF ESSEX (REGISTERED NUMBER: 07759249)

### Trustees' Report for the Year Ended 31 December 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The Muslim Community of Essex's objective is to advance the religion of Islam and education, the provision of social and religious welfare activities and to provide relief of poverty among Shia Muslims.

##### Significant activities

The charity provides facilities for observing the important events in the Shia calendar.

1. There are approximately 125 days of importance in the calendar which are marked by observations with special functions. These include the fasting month of Ramadhan and the mourning month of muharram.
2. Daily prayer facilities, five times a day including Fajar before the sunrise.
3. Facilities are provided for Juma prayers every Friday and where participants include other Muslims.
4. Education facilities including madressa.

##### Public benefit

The trustees have considered the general guidance on public benefit issued by the Charities Commission and have taken due regard of that guidance. The trustees consider that they are satisfied that the charity's activities do provide a public benefit.

#### FINANCIAL REVIEW

##### Financial position

The results for the year are as shown in the financial statements. The statement of financial activities shows the incoming resources and the resources expended by the different activities conducted under the Charity's name. In order to provide a better understanding of the activities undertaken, a summary and analysis of the activities is included.

The Trustees confirm that the annual report and financial statements of MCE comply with the current statutory requirements of the Charity's governing document and the provisions of the applicable charities Statement of Recommended Practice (SORP), UK Accounting Standards and the Charities Act 2011.

The Statement of Financial Activities shows how the Charity's funds have been applied during the year. The gross receipts of the Charity were £95,785 (2022: £99,102). At 31 December 2023, the balance on the restricted fund was £44,290 (2022: £44,035). The charity had a deficit of £41,328 for the year.

##### Reserves policy

The trustees aim to ensure that sufficient funds are maintained to enable the trust to carry out its activities.

#### FUTURE PLANS

The charity will continue to focus on promoting the advancement of Islamic religion among the shia muslims. It will also continue to improve the facilities provided at MCE.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

Muslim Community of Essex ("MCE") is a company limited by guarantee incorporated on 1 September 2011.

The charitable company is governed by a Memorandum and Articles of Association. It was registered as a charity with the Charity Commission on 14 September 2011.

In the event of the charitable company being wound up members are required to contribute an amount not exceeding £1.

**MUSLIM COMMUNITY OF ESSEX (REGISTERED NUMBER: 07759249)**

**Trustees' Report  
for the Year Ended 31 December 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

The charity is governed by a board of trustees drawn from local community. This is to ensure that the board has skills and experience required to oversee the management of the charity and its operation.

**Induction and training of new trustees**

All new trustees receive a planned induction programme before taking up their place on the board. This includes an explanation of their roles and responsibilities, an induction to other trustees, an overview of the recent business and an explanation of board format and process.

**Key management remuneration**

The trustees are considered to be the key management personnel of the charity, in charge of directing and controlling the charity and running its day to day operations. All trustees give of their time freely and no trustee remuneration was paid in the year.

Trustees are required to disclose all relevant interests and register them with Board of Trustees, and, in accordance with trusts policy, withdraw from decision where a conflict of interest arises.

Details of trustee expenses and related party transactions are disclosed in notes to the accounts.

**Related parties**

The Charity does not hold assets on behalf of any another Charity, company or individual.

**Risk management**

The trustees have examined the major strategic, business and operational risks which the trust faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks

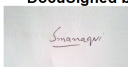
**STATEMENT AS TO DISCLOSURE OF INFORMATION TO THE INDEPENDENT EXAMINER:**

In so far as the trustees are aware:

- there is no relevant accounting information of which the charity's independent examiner are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the independent examiner are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 30 September 2024 and signed on its behalf by:

DocuSigned by:  
  
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Dr S Naqvi - Trustee

**Independent Examiner's Report to the Trustees of  
Muslim Community Of Essex (Registered number: 07759249)**

**Independent examiner's report to the trustees of Muslim Community Of Essex ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (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 Company 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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

DocuSigned by:  
  
B2CF31C82AD2479...

Muhammad Husnain Haider FCCA, ACA

HM Accountax Ltd  
Chartered Certified Accountants  
86-90 Paul Street  
Islington  
London  
EC2A 4NE

30 September 2024

**MUSLIM COMMUNITY OF ESSEX****Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		63,224	255	63,479	62,778
<b>Charitable activities</b>					
Charitable activity		13,673	-	13,673	14,860
Investment income	2	18,633	-	18,633	21,464
<b>Total</b>		<b>95,530</b>	<b>255</b>	<b>95,785</b>	<b>99,102</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activity	3	80,326	-	80,326	32,050
Other		56,787	-	56,787	53,965
<b>Total</b>		<b>137,113</b>	<b>-</b>	<b>137,113</b>	<b>86,015</b>
<b>NET INCOME/(EXPENDITURE)</b>					
<b>Other recognised gains/(losses)</b>		<b>(41,583)</b>	<b>255</b>	<b>(41,328)</b>	<b>13,087</b>
Gains on revaluation of fixed assets		455,510	-	455,510	-
<b>Net movement in funds</b>		<b>413,927</b>	<b>255</b>	<b>414,182</b>	<b>13,087</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		951,321	44,035	995,356	982,269
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,365,248</b>	<b>44,290</b>	<b>1,409,538</b>	<b>995,356</b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**MUSLIM COMMUNITY OF ESSEX (REGISTERED NUMBER: 07759249)****Statement of Financial Position  
31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	1,126,259	-	1,126,259	731,024
<b>CURRENT ASSETS</b>					
Debtors	10	40,000	-	40,000	30,000
Cash at bank		201,489	44,290	245,779	238,277
		<u>241,489</u>	<u>44,290</u>	<u>285,779</u>	<u>268,277</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(2,500)	-	(2,500)	(3,945)
<b>NET CURRENT ASSETS</b>					
		<u>238,989</u>	<u>44,290</u>	<u>283,279</u>	<u>264,332</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>1,365,248</u>	<u>44,290</u>	<u>1,409,538</u>	<u>995,356</u>
<b>NET ASSETS</b>					
		<u>1,365,248</u>	<u>44,290</u>	<u>1,409,538</u>	<u>995,356</u>
<b>FUNDS</b>					
Unrestricted funds:	12				
General fund				1,365,248	951,321
Restricted funds:					
Khums - S Imam				32,854	32,599
Khums - S Saadat				265	265
Building fund				11,171	11,171
				<u>44,290</u>	<u>44,035</u>
<b>TOTAL FUNDS</b>					
				<u>1,409,538</u>	<u>995,356</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

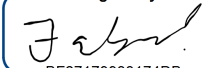
The notes form part of these financial statements

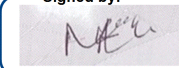
**MUSLIM COMMUNITY OF ESSEX (REGISTERED NUMBER: 07759249)**

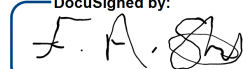
**Statement of Financial Position - continued  
31 December 2023**

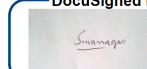
These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30 September 2024 and were signed on its behalf by:

DocuSigned by:  
  
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Mr M T Hussain - Trustee

Signed by:  
  
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Mr M Hussain - Trustee

DocuSigned by:  
  
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Mr F A Shah - Trustee

DocuSigned by:  
  
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Dr S Naqvi - Trustee

## MUSLIM COMMUNITY OF ESSEX

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 1. ACCOUNTING POLICIES

##### **Charity information**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 20% on cost

##### **Related party exemption**

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

##### **Taxation**

As the Charity is not registered for VAT, all costs shown are inclusive of VAT. The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**MUSLIM COMMUNITY OF ESSEX**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**2. INVESTMENT INCOME**

	<b>2023</b>	2022
	£	£
Rents received	<b>18,633</b>	21,464

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities £	Totals £
Charitable activity	<b>78,166</b>	<b>2,160</b>	<b>80,326</b>

**4. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Other resources expended	<b>61</b>	<b>1,500</b>	<b>1,561</b>

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2023</b>	2022
	£	£
Depreciation - owned assets	<b>17,199</b>	17,026

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**7. STAFF COSTS**

	<b>2023</b>	2022
	£	£
Wages and salaries	<b>7,724</b>	8,548
	<b>7,724</b>	8,548

The average monthly number of employees during the year was as follows:

	<b>2023</b>	2022
Volunteers	<b>15</b>	15

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

**MUSLIM COMMUNITY OF ESSEX**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	62,778	-	62,778
<b>Charitable activities</b>			
Charitable activity	14,860	-	14,860
Investment income	21,464	-	21,464
<b>Total</b>	<u>99,102</u>	<u>-</u>	<u>99,102</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activity	32,050	-	32,050
Other	53,965	-	53,965
<b>Total</b>	<u>86,015</u>	<u>-</u>	<u>86,015</u>
<b>NET INCOME</b>	13,087	-	13,087
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	938,234	44,035	982,269
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>951,321</u>	<u>44,035</u>	<u>995,356</u>

**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST OR VALUATION</b>				
At 1 January 2023	828,200	43,218	2,528	873,946
Revaluations	455,510	-	-	455,510
At 31 December 2023	<u>1,283,710</u>	<u>43,218</u>	<u>2,528</u>	<u>1,329,456</u>
<b>DEPRECIATION</b>				
At 1 January 2023	99,070	43,218	634	142,922
Charge for year	16,564	-	635	17,199
Revaluation adjustments	43,076	-	-	43,076
At 31 December 2023	<u>158,710</u>	<u>43,218</u>	<u>1,269</u>	<u>203,197</u>
<b>NET BOOK VALUE</b>				
At 31 December 2023	<u>1,125,000</u>	<u>-</u>	<u>1,259</u>	<u>1,126,259</u>
At 31 December 2022	<u>729,130</u>	<u>-</u>	<u>1,894</u>	<u>731,024</u>

**MUSLIM COMMUNITY OF ESSEX**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**9. TANGIBLE FIXED ASSETS - continued**

Cost or valuation at 31 December 2023 is represented by:

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
Valuation in 2019	349,147	-	-	349,147
Valuation in 2023	455,510	-	-	455,510
Cost	479,053	43,218	2,528	524,799
	<u>1,283,710</u>	<u>43,218</u>	<u>2,528</u>	<u>1,329,456</u>

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Prepayments and accrued income	<u>40,000</u>	<u>30,000</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Other creditors	1,000	1,000
Accrued expenses	1,500	2,945
	<u>2,500</u>	<u>3,945</u>

**12. MOVEMENT IN FUNDS**

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
<b>Unrestricted funds</b>			
General fund	951,321	413,927	1,365,248
<b>Restricted funds</b>			
Khums - S Imam	32,599	255	32,854
Khums - S Saadat	265	-	265
Building fund	11,171	-	11,171
	<u>44,035</u>	<u>255</u>	<u>44,290</u>
<b>TOTAL FUNDS</b>	<u>995,356</u>	<u>414,182</u>	<u>1,409,538</u>

**MUSLIM COMMUNITY OF ESSEX**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**12. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	95,530	(137,113)	455,510	413,927
<b>Restricted funds</b>				
Khums - S Imam	255	-	-	255
<b>TOTAL FUNDS</b>	<u>95,785</u>	<u>(137,113)</u>	<u>455,510</u>	<u>414,182</u>

**Comparatives for movement in funds**

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
<b>Unrestricted funds</b>			
General fund	938,234	13,087	951,321
<b>Restricted funds</b>			
Khums - S Imam	32,599	-	32,599
Khums - S Saadat	265	-	265
Building fund	11,171	-	11,171
	<u>44,035</u>	<u>-</u>	<u>44,035</u>
<b>TOTAL FUNDS</b>	<u>982,269</u>	<u>13,087</u>	<u>995,356</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	99,102	(86,015)	13,087
<b>TOTAL FUNDS</b>	<u>99,102</u>	<u>(86,015)</u>	<u>13,087</u>

**MUSLIM COMMUNITY OF ESSEX**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/22 £	Net movement in funds £	At 31/12/23 £
<b>Unrestricted funds</b>			
General fund	938,234	427,014	1,365,248
<b>Restricted funds</b>			
Khums - S Imam	32,599	255	32,854
Khums - S Saadat	265	-	265
Building fund	11,171	-	11,171
	<u>44,035</u>	<u>255</u>	<u>44,290</u>
<b>TOTAL FUNDS</b>	<u>982,269</u>	<u>427,269</u>	<u>1,409,538</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	194,632	(223,128)	455,510	427,014
<b>Restricted funds</b>				
Khums - S Imam	255	-	-	255
	<u>194,887</u>	<u>(223,128)</u>	<u>455,510</u>	<u>427,269</u>
<b>TOTAL FUNDS</b>	<u>194,887</u>	<u>(223,128)</u>	<u>455,510</u>	<u>427,269</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

**MUSLIM COMMUNITY OF ESSEX**

England & Wales - Charity number 1143799

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# Accounts

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**REGISTERED COMPANY NUMBER: 07759249 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1143799**

**Trustees' Report and**  
**Unaudited Financial Statements for the Year Ended 31 December 2022**  
**for**  
**MUSLIM COMMUNITY OF ESSEX**  
**(A COMPANY LIMITED BY GUARANTEE)**

HM Accountax Ltd  
Chartered Certified Accountants  
86-90 Paul Street  
Islington  
London  
EC2A 4NE

**MUSLIM COMMUNITY OF ESSEX**

**Contents of the Financial Statements  
for the Year Ended 31 December 2022**

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<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Statement of Financial Position</b>	6 to 7
<b>Notes to the Financial Statements</b>	8 to 13

**MUSLIM COMMUNITY OF ESSEX**

**Reference and Administrative Details  
for the Year Ended 31 December 2022**

**TRUSTEES**

Mr M T Hussain  
Mr R R Mawji (resigned 31.12.22)  
Mr S M U H Naqvi (resigned 31.12.22)  
Dr S Naqvi  
Mr A Rashid  
Mr F A Shah  
Mr M Hussain  
Mr S A R Rizvi  
Mr A M Umlai (resigned 31.12.22)  
Mr M M Jawad Director (appointed 12.10.22)

**REGISTERED OFFICE**

874 Eastern Avenue  
Ilford  
Essex  
IG2 7HY

**REGISTERED COMPANY NUMBER**

07759249 (England and Wales)

**REGISTERED CHARITY NUMBER**

1143799

**INDEPENDENT EXAMINER**

HM Accountax Ltd  
Chartered Certified Accountants  
86-90 Paul Street  
Islington  
London  
EC2A 4NE

**SOLICITORS**

Woodgrange Solicitors LLP  
46 Woodgrange Road  
Forest Gate  
London  
E7 0QH

**MUSLIM COMMUNITY OF ESSEX (REGISTERED NUMBER: 07759249)**

**Trustees' Report  
for the Year Ended 31 December 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Muslim Community of Essex's objective is to advance the religion of Islam and education, the provision of social and religious welfare activities and to provide relief of poverty among Shia Muslims.

**Significant activities**

The charity provides facilities for observing the important events in the Shia calendar.

1. There are approximately 125 days of importance in the calendar which are marked by observations with special functions. These include the fasting month of Ramadhan and the mourning month of muharram.
2. Daily prayer facilities, five times a day including Fajar before the sunrise.
3. Facilities are provided for Juma prayers every Friday and where participants include other Muslims.
4. Education facilities including madressa.

**Public benefit**

The trustees have considered the general guidance on public benefit issued by the Charities Commission and have taken due regard of that guidance. The trustees consider that they are satisfied that the charity's activities do provide a public benefit.

**FINANCIAL REVIEW**

**Financial position**

The results for the year are as shown in the financial statements. The statement of financial activities shows the incoming resources and the resources expended by the different activities conducted under the Charity's name. In order to provide a better understanding of the activities undertaken, a summary and analysis of the activities is included.

The Trustees confirm that the annual report and financial statements of MCE comply with the current statutory requirements of the Charity's governing document and the provisions of the applicable charities Statement of Recommended Practice (SORP), UK Accounting Standards and the Charities Act 2011.

The Statement of Financial Activities shows how the Charity's funds have been applied during the year. The gross receipts of the Charity were £99,102 (2021: £60,485). At 31 December 2022, the balance on the restricted fund was £44,035 (2021: £44,035). The charity had a surplus of £13,087 for the year.

**Reserves policy**

The trustees aim to ensure that sufficient funds are maintained to enable the trust to carry out its activities.

**FUTURE PLANS**

The charity will continue to focus on promoting the advancement of Islamic religion among the shia muslims. It will also continue to improve the facilities provided at MCE.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Muslim Community of Essex ("MCE") is a company limited by guarantee incorporated on 1 September 2011.

The charitable company is governed by a Memorandum and Articles of Association. It was registered as a charity with the Charity Commission on 14 September 2011.

In the event of the charitable company being wound up members are required to contribute an amount not exceeding £1.

**MUSLIM COMMUNITY OF ESSEX (REGISTERED NUMBER: 07759249)**

**Trustees' Report  
for the Year Ended 31 December 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

The charity is governed by a board of trustees drawn from local community. This is to ensure that the board has skills and experience required to oversee the management of the charity and its operation.

**Induction and training of new trustees**

All new trustees receive a planned induction programme before taking up their place on the board. This includes an explanation of their roles and responsibilities, an induction to other trustees, an overview of the recent business and an explanation of board format and process.

**Key management remuneration**

The trustees are considered to be the key management personnel of the charity, in charge of directing and controlling the charity and running its day to day operations. All trustees give of their time freely and no trustee remuneration was paid in the year.

Trustees are required to disclose all relevant interests and register them with Board of Trustees, and, in accordance with trusts policy, withdraw from decision where a conflict of interest arises.

Details of trustee expenses and related party transactions are disclosed in notes to the accounts.

**Related parties**

The Charity does not hold assets on behalf of any another Charity, company or individual.

**Risk management**

The trustees have examined the major strategic, business and operational risks which the trust faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks

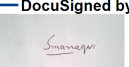
**STATEMENT AS TO DISCLOSURE OF INFORMATION TO THE INDEPENDENT EXAMINER:**

In so far as the trustees are aware:

- there is no relevant accounting information of which the charity's independent examiner are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the independent examiner are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 30 October 2023 and signed on its behalf by:

DocuSigned by:  
  
C22E6782EFE046B...  
Dr S Naqvi - Trustee

**Independent Examiner's Report to the Trustees of  
Muslim Community Of Essex (Registered number: 07759249)**

**Independent examiner's report to the trustees of Muslim Community Of Essex ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (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 Company 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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

DocuSigned by:  
  
B2CF31C82AD2479...

Muhammad Husnain Haider FCCA, ACA

HM Accountax Ltd  
Chartered Certified Accountants  
86-90 Paul Street  
Islington  
London  
EC2A 4NE

30 October 2023

**MUSLIM COMMUNITY OF ESSEX****Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		62,778	-	62,778	33,766
<b>Charitable activities</b>					
Charitable activity		14,860	-	14,860	7,895
Investment income	2	21,464	-	21,464	18,824
<b>Total</b>		<b>99,102</b>	<b>-</b>	<b>99,102</b>	<b>60,485</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activity	3	32,050	-	32,050	33,466
Other		53,965	-	53,965	26,215
<b>Total</b>		<b>86,015</b>	<b>-</b>	<b>86,015</b>	<b>59,681</b>
<b>NET INCOME</b>		<b>13,087</b>	<b>-</b>	<b>13,087</b>	<b>804</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		938,234	44,035	982,269	981,465
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>951,321</b>	<b>44,035</b>	<b>995,356</b>	<b>982,269</b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**MUSLIM COMMUNITY OF ESSEX (REGISTERED NUMBER: 07759249)****Statement of Financial Position  
31 December 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	<b>731,024</b>	-	<b>731,024</b>	745,737
<b>CURRENT ASSETS</b>					
Debtors	10	<b>30,000</b>	-	<b>30,000</b>	18,000
Cash at bank		<b>194,242</b>	<b>44,035</b>	<b>238,277</b>	219,532
		<b>224,242</b>	<b>44,035</b>	<b>268,277</b>	237,532
<b>CREDITORS</b>					
Amounts falling due within one year	11	<b>(3,945)</b>	-	<b>(3,945)</b>	(1,000)
<b>NET CURRENT ASSETS</b>		<b>220,297</b>	<b>44,035</b>	<b>264,332</b>	236,532
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>951,321</b>	<b>44,035</b>	<b>995,356</b>	982,269
<b>NET ASSETS</b>		<b>951,321</b>	<b>44,035</b>	<b>995,356</b>	982,269
<b>FUNDS</b>	12				
Unrestricted funds:					
General fund				<b>951,321</b>	938,234
Restricted funds:					
Khums - S Imam				<b>32,599</b>	32,599
Khums - S Saadat				<b>265</b>	265
Building fund				<b>11,171</b>	11,171
				<b>44,035</b>	44,035
<b>TOTAL FUNDS</b>				<b>995,356</b>	982,269

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

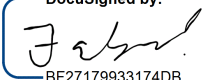
The notes form part of these financial statements

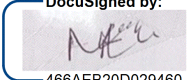
**MUSLIM COMMUNITY OF ESSEX (REGISTERED NUMBER: 07759249)**

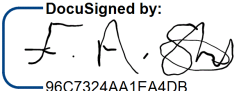
**Statement of Financial Position - continued  
31 December 2022**

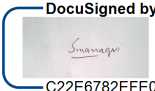
These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30 October 2023 and were signed on its behalf by:

DocuSigned by:  
  
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Mr M T Hussain - Trustee

DocuSigned by:  
  
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Mr M Hussain - Trustee

DocuSigned by:  
  
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Mr F A Shah - Trustee

DocuSigned by:  
  
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Dr S Naqvi - Trustee

**MUSLIM COMMUNITY OF ESSEX****Notes to the Financial Statements  
for the Year Ended 31 December 2022****1. ACCOUNTING POLICIES****Charity information**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 20% on cost

**Taxation**

As the Charity is not registered for VAT, all costs shown are inclusive of VAT. The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. INVESTMENT INCOME**

	<b>2022</b>	2021
	<b>£</b>	£
Rents received	<b>21,464</b>	18,824

**MUSLIM COMMUNITY OF ESSEX**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities £	Support costs (see note 4) £	Totals £
Charitable activity	<u>30,023</u>	<u>600</u>	<u>1,427</u>	<u>32,050</u>

**4. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Charitable activity	<u>77</u>	<u>1,350</u>	<u>1,427</u>

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Depreciation - owned assets	<u>17,026</u>	<u>16,607</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**7. STAFF COSTS**

	2022 £	2021 £
Wages and salaries	<u>8,548</u>	<u>8,614</u>
	<u>8,548</u>	<u>8,614</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Volunteers	<u>15</u>	<u>15</u>

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

**MUSLIM COMMUNITY OF ESSEX**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	32,016	1,750	33,766
<b>Charitable activities</b>			
Charitable activity	7,895	-	7,895
Investment income	18,824	-	18,824
<b>Total</b>	<u>58,735</u>	<u>1,750</u>	<u>60,485</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activity	33,466	-	33,466
Other	26,215	-	26,215
<b>Total</b>	<u>59,681</u>	<u>-</u>	<u>59,681</u>
<b>NET INCOME/(EXPENDITURE)</b>	(946)	1,750	804
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	939,180	42,285	981,465
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>938,234</u></u>	<u><u>44,035</u></u>	<u><u>982,269</u></u>

**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2022	<b>828,200</b>	<b>43,218</b>	<b>215</b>	<b>871,633</b>
Additions	-	-	<b>2,313</b>	<b>2,313</b>
At 31 December 2022	<u><b>828,200</b></u>	<u><b>43,218</b></u>	<u><b>2,528</b></u>	<u><b>873,946</b></u>
<b>DEPRECIATION</b>				
At 1 January 2022	<b>82,506</b>	<b>43,218</b>	<b>172</b>	<b>125,896</b>
Charge for year	<b>16,564</b>	-	<b>462</b>	<b>17,026</b>
At 31 December 2022	<u><b>99,070</b></u>	<u><b>43,218</b></u>	<u><b>634</b></u>	<u><b>142,922</b></u>
<b>NET BOOK VALUE</b>				
At 31 December 2022	<u><u><b>729,130</b></u></u>	<u><u>-</u></u>	<u><u><b>1,894</b></u></u>	<u><u><b>731,024</b></u></u>
At 31 December 2021	<u><u>745,694</u></u>	<u><u>-</u></u>	<u><u>43</u></u>	<u><u>745,737</u></u>

**MUSLIM COMMUNITY OF ESSEX**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

<b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2022</b>	2021
		<b>£</b>	£
Prepayments and accrued income		<b>30,000</b>	18,000
		<u>          </u>	<u>          </u>
<b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2022</b>	2021
		<b>£</b>	£
Other creditors		<b>1,000</b>	1,000
Accrued expenses		<b>2,945</b>	-
		<u>          </u>	<u>          </u>
		<b>3,945</b>	1,000
		<u>          </u>	<u>          </u>
<b>12. MOVEMENT IN FUNDS</b>			
		Net	
	At 1/1/22	movement	At
	£	in funds	31/12/22
		£	£
<b>Unrestricted funds</b>			
General fund	<b>938,234</b>	<b>13,087</b>	<b>951,321</b>
<b>Restricted funds</b>			
Khums - S Imam	<b>32,599</b>	-	<b>32,599</b>
Khums - S Saadat	<b>265</b>	-	<b>265</b>
Building fund	<b>11,171</b>	-	<b>11,171</b>
	<u>          </u>	<u>          </u>	<u>          </u>
	<b>44,035</b>	-	<b>44,035</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>982,269</b>	<b>13,087</b>	<b>995,356</b>
	<u>          </u>	<u>          </u>	<u>          </u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>99,102</b>	<b>(86,015)</b>	<b>13,087</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>99,102</b>	<b>(86,015)</b>	<b>13,087</b>
	<u>          </u>	<u>          </u>	<u>          </u>

**MUSLIM COMMUNITY OF ESSEX**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
<b>Unrestricted funds</b>			
General fund	939,180	(946)	938,234
<b>Restricted funds</b>			
Khums - S Imam	30,849	1,750	32,599
Khums - S Saadat	265	-	265
Building fund	11,171	-	11,171
	<u>42,285</u>	<u>1,750</u>	<u>44,035</u>
<b>TOTAL FUNDS</b>	<u>981,465</u>	<u>804</u>	<u>982,269</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	58,735	(59,681)	(946)
<b>Restricted funds</b>			
Khums - S Imam	1,750	-	1,750
	<u>60,485</u>	<u>(59,681)</u>	<u>804</u>
<b>TOTAL FUNDS</b>	<u>60,485</u>	<u>(59,681)</u>	<u>804</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/21 £	Net movement in funds £	At 31/12/22 £
<b>Unrestricted funds</b>			
General fund	939,180	12,141	951,321
<b>Restricted funds</b>			
Khums - S Imam	30,849	1,750	32,599
Khums - S Saadat	265	-	265
Building fund	11,171	-	11,171
	<u>42,285</u>	<u>1,750</u>	<u>44,035</u>
<b>TOTAL FUNDS</b>	<u>981,465</u>	<u>13,891</u>	<u>995,356</u>

**MUSLIM COMMUNITY OF ESSEX****Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022****12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	157,837	(145,696)	12,141
<b>Restricted funds</b>			
Khums - S Imam	1,750	-	1,750
<b>TOTAL FUNDS</b>	<u>159,587</u>	<u>(145,696)</u>	<u>13,891</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

**MUSLIM COMMUNITY OF ESSEX**

England & Wales - Charity number 1143799

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# Accounts

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**REGISTERED COMPANY NUMBER: 07759249 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1143799**

**Trustees' Report and**  
**Unaudited Financial Statements for the Year Ended 31 December 2021**  
**for**  
**MUSLIM COMMUNITY OF ESSEX**  
**(A COMPANY LIMITED BY GUARANTEE)**

HM Accountax Ltd  
Chartered Certified Accountants  
86-90 Paul Street  
Islington  
London  
EC2A 4NE

**MUSLIM COMMUNITY OF ESSEX**

**Contents of the Financial Statements  
for the Year Ended 31 December 2021**

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<b>Statement of Financial Activities</b>	6
<b>Statement of Financial Position</b>	7 to 8
<b>Notes to the Financial Statements</b>	9 to 14

**MUSLIM COMMUNITY OF ESSEX**

**Reference and Administrative Details  
for the Year Ended 31 December 2021**

**TRUSTEES**

Mr M T Hussain  
Mr R R Mawji  
Mr S M U H Naqvi  
Dr S Naqvi  
Mr A Rashid  
Mr F A Shah  
Mr M Hussain  
Mr S A R Rizvi  
Mr A M Umlai

**REGISTERED OFFICE**

874 Eastern Avenue  
Ilford  
Essex  
IG2 7HY

**REGISTERED COMPANY NUMBER** 07759249 (England and Wales)

**REGISTERED CHARITY NUMBER** 1143799

**INDEPENDENT EXAMINER**

HM Accountax Ltd  
Chartered Certified Accountants  
86-90 Paul Street  
Islington  
London  
EC2A 4NE

**SOLICITORS**

Woodgrange Solicitors LLP  
46 Woodgrange Road  
Forest Gate  
London  
E7 0QH

## MUSLIM COMMUNITY OF ESSEX (REGISTERED NUMBER: 07759249)

### Trustees' Report for the Year Ended 31 December 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Muslim Community of Essex's objective is to advance the religion of Islam and education, the provision of social and religious welfare activities and to provide relief of poverty among Shia Muslims.

##### **Significant activities**

The charity provides facilities for observing the important events in the Shia calendar.

1. There are approximately 125 days of importance in the calendar which are marked by observations with special functions. These include the fasting month of Ramadhan and the mourning month of muharram.
2. Daily prayer facilities, five times a day including Fajar before the sunrise.
3. Facilities are provided for Juma prayers every Friday and where participants include other Muslims.
4. Education facilities including madressa.

##### **Public benefit**

The trustees have considered the general guidance on public benefit issued by the Charities Commission and have taken due regard of that guidance. The trustees consider that they are satisfied that the charity's activities do provide a public benefit.

#### **FINANCIAL REVIEW**

##### **Financial position**

The results for the year are as shown in the financial statements. The statement of financial activities shows the incoming resources and the resources expended by the different activities conducted under the Charity's name. In order to provide a better understanding of the activities undertaken, a summary and analysis of the activities is included.

The Trustees confirm that the annual report and financial statements of MCE comply with the current statutory requirements of the Charity's governing document and the provisions of the applicable charities Statement of Recommended Practice (SORP), UK Accounting Standards and the Charities Act 2011.

The Statement of Financial Activities shows how the Charity's funds have been applied during the year. The gross receipts of the Charity were £60,485 (2020: £63,996). At 31 December 2021, the balance on the restricted fund was £44,035 (2020: £42,285). The charity had a surplus of £805 for the year.

##### **Reserves policy**

The trustees aim to ensure that sufficient funds are maintained to enable the trust to carry out its activities.

#### **FUTURE PLANS**

The charity will continue to focus on promoting the advancement of Islamic religion among the shia muslims. It will also continue to improve the facilities provided at MCE.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Muslim Community of Essex ("MCE") is a company limited by guarantee incorporated on 1 September 2011.

The charitable company is governed by a Memorandum and Articles of Association. It was registered as a charity with the Charity Commission on 14 September 2011.

In the event of the charitable company being wound up members are required to contribute an amount not exceeding £1.

**MUSLIM COMMUNITY OF ESSEX (REGISTERED NUMBER: 07759249)**

**Trustees' Report  
for the Year Ended 31 December 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

The charity is governed by a board of trustees drawn from local community. This is to ensure that the board has skills and experience required to oversee the management of the charity and its operation.

**Induction and training of new trustees**

All new trustees receive a planned induction programme before taking up their place on the board. This includes an explanation of their roles and responsibilities, an induction to other trustees, an overview of the recent business and an explanation of board format and process.

**Key management remuneration**

The trustees are considered to be the key management personnel of the charity, in charge of directing and controlling the charity and running its day to day operations. All trustees give of their time freely and no trustee remuneration was paid in the year.

Trustees are required to disclose all relevant interests and register them with Board of Trustees, and, in accordance with trusts policy, withdraw from decision where a conflict of interest arises.

Details of trustee expenses and related party transactions are disclosed in notes to the accounts.

**Related parties**

The Charity does not hold assets on behalf of any another Charity, company or individual.

**Risk management**

The trustees have examined the major strategic, business and operational risks which the trust faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks

**STATEMENT AS TO DISCLOSURE OF INFORMATION TO THE INDEPENDENT EXAMINER:**

In so far as the trustees are aware:

- there is no relevant accounting information of which the charity's independent examiner are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the independent examiner are aware of that information.

**TRUSTEES' RESPONSIBILITY STATEMENT**

The trustees (who are also the directors of Muslim Community Of Essex for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**MUSLIM COMMUNITY OF ESSEX (REGISTERED NUMBER: 07759249)**

**Trustees' Report  
for the Year Ended 31 December 2021**

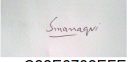
**TRUSTEES' RESPONSIBILITY STATEMENT - continued**

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 3 March 2023 and signed on its behalf by:

DocuSigned by:



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Dr S Naqvi - Trustee

**Independent Examiner's Report to the Trustees of  
Muslim Community Of Essex (Registered number: 07759249)**

**Independent examiner's report to the trustees of Muslim Community Of Essex ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (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 Company 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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

DocuSigned by:  
  
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Muhammad Husnain Haider  
FCCA, ACA  
HM Accountax Ltd  
Chartered Certified Accountants  
86-90 Paul Street  
Islington  
London  
EC2A 4NE

3 March 2023

**MUSLIM COMMUNITY OF ESSEX**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 December 2021**

	Notes	Unrestricted fund £	Restricted funds £	<b>2021 Total funds £</b>	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>32,016</b>	<b>1,750</b>	<b>33,766</b>	35,428
<b>Charitable activities</b>					
Charitable activity		<b>7,895</b>	-	<b>7,895</b>	6,533
Other trading activities	2	-	-	-	50
Investment income	3	<b>18,824</b>	-	<b>18,824</b>	21,984
<b>Total</b>		<b>58,735</b>	<b>1,750</b>	<b>60,485</b>	63,995
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activity	4	<b>33,466</b>	-	<b>33,466</b>	31,108
Other		<b>26,215</b>	-	<b>26,215</b>	22,287
<b>Total</b>		<b>59,681</b>	-	<b>59,681</b>	53,395
<b>NET INCOME/(EXPENDITURE)</b>		<b>(946)</b>	<b>1,750</b>	<b>804</b>	10,600
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>939,180</b>	<b>42,285</b>	<b>981,465</b>	970,865
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>938,234</b>	<b>44,035</b>	<b>982,269</b>	981,465

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**MUSLIM COMMUNITY OF ESSEX (REGISTERED NUMBER: 07759249)****Statement of Financial Position  
31 December 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	<b>745,737</b>	-	<b>745,737</b>	762,344
<b>CURRENT ASSETS</b>					
Debtors	11	<b>18,000</b>	-	<b>18,000</b>	43,000
Cash at bank and in hand		<b>175,497</b>	<b>44,035</b>	<b>219,532</b>	177,121
		<b>193,497</b>	<b>44,035</b>	<b>237,532</b>	220,121
<b>CREDITORS</b>					
Amounts falling due within one year	12	<b>(1,000)</b>	-	<b>(1,000)</b>	(1,000)
<b>NET CURRENT ASSETS</b>		<b>192,497</b>	<b>44,035</b>	<b>236,532</b>	219,121
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>938,234</b>	<b>44,035</b>	<b>982,269</b>	981,465
<b>NET ASSETS</b>		<b>938,234</b>	<b>44,035</b>	<b>982,269</b>	981,465
<b>FUNDS</b>	13				
Unrestricted funds:					
General fund				<b>938,234</b>	939,180
Restricted funds:					
Khums - S Imam				<b>32,599</b>	30,849
Khums - S Saadat				<b>265</b>	265
Building fund				<b>11,171</b>	11,171
				<b>44,035</b>	42,285
<b>TOTAL FUNDS</b>				<b>982,269</b>	981,465

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

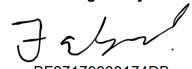
The notes form part of these financial statements

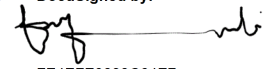
**MUSLIM COMMUNITY OF ESSEX (REGISTERED NUMBER: 07759249)**

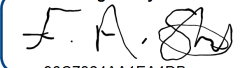
**Statement of Financial Position - continued  
31 December 2021**

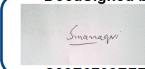
These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 3 March 2023 and were signed on its behalf by:

DocuSigned by:  
  
BF27179933174DB...  
Mr M T Hussain - Trustee

DocuSigned by:  
  
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Mr A M Umlai - Trustee

DocuSigned by:  
  
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Mr F A Shah - Trustee

DocuSigned by:  
  
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Dr S Naqvi - Trustee

## MUSLIM COMMUNITY OF ESSEX

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 1. ACCOUNTING POLICIES

##### Charity information

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

##### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 20% on cost

##### Taxation

As the Charity is not registered for VAT, all costs shown are inclusive of VAT. The charity is exempt from corporation tax on its charitable activities.

##### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**MUSLIM COMMUNITY OF ESSEX**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**2. OTHER TRADING ACTIVITIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Exceptional items	-	50
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Rents received	<b>18,824</b>	21,984
	<u>          </u>	<u>          </u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities £	Support costs (see note 5) £	Totals £
Charitable activity	<b>28,688</b>	<b>3,428</b>	<b>1,350</b>	<b>33,466</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**5. SUPPORT COSTS**

		Governance costs £
Charitable activity		<b>1,350</b>
		<u>          </u>

**6. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	<b>16,607</b>	22,254
Other operating leases	-	138
	<u>          </u>	<u>          </u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**MUSLIM COMMUNITY OF ESSEX**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**8. STAFF COSTS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>8,614</b>	3,870
	<u><b>8,614</b></u>	<u>3,870</u>

The average monthly number of employees during the year was as follows:

	<b>2021</b>	<b>2020</b>
Volunteers	<b>15</b>	12
	<u><b>15</b></u>	<u>12</u>

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

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	29,843	5,585	35,428
<b>Charitable activities</b>			
Charitable activity	6,533	-	6,533
Other trading activities	-	50	50
Investment income	21,984	-	21,984
<b>Total</b>	<u>58,360</u>	<u>5,635</u>	<u>63,995</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activity	31,108	-	31,108
Other	22,287	-	22,287
<b>Total</b>	<u>53,395</u>	<u>-</u>	<u>53,395</u>
<b>NET INCOME</b>	4,965	5,635	10,600
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	934,215	36,650	970,865
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>939,180</u></u>	<u><u>42,285</u></u>	<u><u>981,465</u></u>

**MUSLIM COMMUNITY OF ESSEX**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2021 and 31 December 2021	<b>828,200</b>	<b>43,218</b>	<b>215</b>	<b>871,633</b>
<b>DEPRECIATION</b>				
At 1 January 2021	<b>65,942</b>	<b>43,218</b>	<b>129</b>	<b>109,289</b>
Charge for year	<b>16,564</b>	-	<b>43</b>	<b>16,607</b>
At 31 December 2021	<b>82,506</b>	<b>43,218</b>	<b>172</b>	<b>125,896</b>
<b>NET BOOK VALUE</b>				
At 31 December 2021	<b>745,694</b>	-	<b>43</b>	<b>745,737</b>
At 31 December 2020	<b>762,258</b>	-	<b>86</b>	<b>762,344</b>

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Prepayments and accrued income	<b>18,000</b>	43,000

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Other creditors	<b>1,000</b>	1,000

**13. MOVEMENT IN FUNDS**

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
<b>Unrestricted funds</b>			
General fund	<b>939,180</b>	<b>(946)</b>	<b>938,234</b>
<b>Restricted funds</b>			
Khums - S Imam	<b>30,849</b>	<b>1,750</b>	<b>32,599</b>
Khums - S Saadat	<b>265</b>	-	<b>265</b>
Building fund	<b>11,171</b>	-	<b>11,171</b>
	<b>42,285</b>	<b>1,750</b>	<b>44,035</b>
<b>TOTAL FUNDS</b>	<b>981,465</b>	<b>804</b>	<b>982,269</b>

**MUSLIM COMMUNITY OF ESSEX**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**13. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>58,735</b>	<b>(59,681)</b>	<b>(946)</b>
<b>Restricted funds</b>			
Khums - S Imam	<b>1,750</b>	-	<b>1,750</b>
<b>TOTAL FUNDS</b>	<b><u>60,485</u></b>	<b><u>(59,681)</u></b>	<b><u>804</u></b>

**Comparatives for movement in funds**

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
<b>Unrestricted funds</b>			
General fund	934,215	4,965	939,180
<b>Restricted funds</b>			
Khums - S Imam	25,264	5,585	30,849
Khums - S Saadat	265	-	265
Building fund	11,121	50	11,171
	<u>36,650</u>	<u>5,635</u>	<u>42,285</u>
<b>TOTAL FUNDS</b>	<b><u>970,865</u></b>	<b><u>10,600</u></b>	<b><u>981,465</u></b>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	58,360	(53,395)	4,965
<b>Restricted funds</b>			
Khums - S Imam	5,585	-	5,585
Building fund	50	-	50
	<u>5,635</u>	<u>-</u>	<u>5,635</u>
<b>TOTAL FUNDS</b>	<b><u>63,995</u></b>	<b><u>(53,395)</u></b>	<b><u>10,600</u></b>

**MUSLIM COMMUNITY OF ESSEX**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/20 £	Net movement in funds £	At 31/12/21 £
<b>Unrestricted funds</b>			
General fund	934,215	4,019	938,234
<b>Restricted funds</b>			
Khums - S Imam	25,264	7,335	32,599
Khums - S Saadat	265	-	265
Building fund	11,121	50	11,171
	<u>36,650</u>	<u>7,385</u>	<u>44,035</u>
<b>TOTAL FUNDS</b>	<u>970,865</u>	<u>11,404</u>	<u>982,269</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	117,095	(113,076)	4,019
<b>Restricted funds</b>			
Khums - S Imam	7,335	-	7,335
Building fund	50	-	50
	<u>7,385</u>	<u>-</u>	<u>7,385</u>
<b>TOTAL FUNDS</b>	<u>124,480</u>	<u>(113,076)</u>	<u>11,404</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

**MUSLIM COMMUNITY OF ESSEX**

England & Wales - Charity number 1143799

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# Accounts

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**REGISTERED COMPANY NUMBER: 07759249 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1143799**

**Trustees' Report and**  
**Unaudited Financial Statements for the Year Ended 31 December 2020**  
**for**  
**MUSLIM COMMUNITY OF ESSEX**  
**(A COMPANY LIMITED BY GUARANTEE)**

HMR Accountants Co. Ltd  
148 Manor Park Road  
Harlsden  
NW10 4JR

**MUSLIM COMMUNITY OF ESSEX**

**Contents of the Financial Statements  
for the Year Ended 31 December 2020**

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**MUSLIM COMMUNITY OF ESSEX**

**Reference and Administrative Details  
for the Year Ended 31 December 2020**

<b>TRUSTEES</b>	Mr M T Hussain Mr R R Mawji Mr S M U H Naqvi Dr S Naqvi Mr A Rashid Mr F A Shah Mr M Hussain (appointed 14.11.20) Mr S A R Rizvi (appointed 14.11.20) Mr A M Umlai (appointed 14.11.20)
<b>REGISTERED OFFICE</b>	874 Eastern Avenue Ilford Essex IG2 7HY
<b>REGISTERED COMPANY NUMBER</b>	07759249 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1143799
<b>INDEPENDENT EXAMINER</b>	HMR Accountants Co. Ltd 148 Manor Park Road Harlsden NW10 4JR
<b>SOLICITORS</b>	Woodgrange Solicitors LLP 46 Woodgrange Road Forest Gate London E7 0QH
<b>ADVISERS</b>	HM Accountax Ltd 86-90 Paul Street London EC2A 4NE

**MUSLIM COMMUNITY OF ESSEX (REGISTERED NUMBER: 07759249)**

**Trustees' Report  
for the Year Ended 31 December 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Muslim Community of Essex's objective is to advance the religion of Islam and education, the provision of social and religious welfare activities and to provide relief of poverty among Shia Muslims.

**Significant activities**

The charity provides facilities for observing the important events in the Shia calendar.

1. There are approximately 125 days of importance in the calendar which are marked by observations with special functions. These include the fasting month of Ramadhan and the mourning month of muharram.
2. Daily prayer facilities, five times a day including Fajar before the sunrise.
3. Facilities are provided for Juma prayers every Friday and where participants include other Muslims.
4. Education facilities including madressa.

**Public benefit**

The trustees have considered the general guidance on public benefit issued by the Charities Commission and have taken due regard of that guidance. The trustees consider that they are satisfied that the charity's activities do provide a public benefit.

**FINANCIAL REVIEW**

**Financial position**

The results for the year are as shown in the financial statements. The statement of financial activities shows the incoming resources and the resources expended by the different activities conducted under the Charity's name. In order to provide a better understanding of the activities undertaken, a summary and analysis of the activities is included.

The Trustees confirm that the annual report and financial statements of MCE comply with the current statutory requirements of the Charity's governing document and the provisions of the applicable charities Statement of Recommended Practice (SORP), UK Accounting Standards and the Charities Act 2011.

The Statement of Financial Activities shows how the Charity's funds have been applied during the year. The gross receipts of the Charity were £63,996 (2019: £120,477). At 31 December 2020, the balance on the restricted fund was £42,285 (2019: £36,650). The charity had a surplus of £10,600 for the year.

**Reserves policy**

The trustees aim to ensure that sufficient funds are maintained to enable the trust to carry out its activities.

**FUTURE PLANS**

The charity will continue to focus on promoting the advancement of Islamic religion among the shia muslims. It will also continue to improve the facilities provided at MCE.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Muslim Community of Essex ("MCE") is a company limited by guarantee incorporated on 1 September 2011.

The charitable company is governed by a Memorandum and Articles of Association. It was registered as a charity with the Charity Commission on 14 September 2011.

In the event of the charitable company being wound up members are required to contribute an amount not exceeding £1.

**Recruitment and appointment of new trustees**

The charity is governed by a board of trustees drawn from local community. This is to ensure that the board has skills and experience required to oversee the management of the charity and its operation.

**MUSLIM COMMUNITY OF ESSEX (REGISTERED NUMBER: 07759249)**

**Trustees' Report  
for the Year Ended 31 December 2020**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Induction and training of new trustees**

All new trustees receive a planned induction programme before taking up their place on the board. This includes an explanation of their roles and responsibilities, an induction to other trustees, an overview of the recent business and an explanation of board format and process.

**Key management remuneration**

The trustees are considered to be the key management personnel of the charity, in charge of directing and controlling the charity and running its day to day operations. All trustees give of their time freely and no trustee remuneration was paid in the year.

Trustees are required to disclose all relevant interests and register them with Board of Trustees, and, in accordance with trusts policy, withdraw from decision where a conflict of interest arises.

Details of trustee expenses and related party transactions are disclosed in notes to the accounts.

**Related parties**

The Charity does not hold assets on behalf of any another Charity, company or individual.

**Risk management**

The trustees have examined the major strategic, business and operational risks which the trust faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks

**STATEMENT AS TO DISCLOSURE OF INFORMATION TO THE INDEPENDENT EXAMINER:**

In so far as the trustees are aware:

- there is no relevant accounting information of which the charity's independent examiner are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the independent examiner are aware of that information.

**TRUSTEES' RESPONSIBILITY STATEMENT**

The trustees (who are also the directors of Muslim Community Of Essex for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

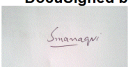
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 14 November 2021 and signed on its behalf by:

DocuSigned by:  
  
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Dr S Naqvi - Trustee

**Independent Examiner's Report to the Trustees of  
Muslim Community Of Essex (Registered number: 07759249)**

**Independent examiner's report to the trustees of Muslim Community Of Essex ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

**Responsibilities and basis of report**

As the charity's trustees of the Company (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 Company 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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

DocuSigned by:

*Mr Rizwan Kiyani*

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Rizwan Kiyani

ACCA

HMR Accountants Co. Ltd

148 Manor Park Road

Harlsden

NW10 4JR

14 November 2021

## MUSLIM COMMUNITY OF ESSEX

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 31 December 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		29,843	5,585	35,428	52,067
<b>Charitable activities</b>					
Charitable activity		6,533	-	6,533	45,611
Other trading activities	2	-	50	50	-
Investment income	3	21,984	-	21,984	22,799
<b>Total</b>		<u>58,360</u>	<u>5,635</u>	<u>63,995</u>	<u>120,477</u>
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Raising donations and legacies	4	-	-	-	100
		-	-	-	100
<b>Charitable activities</b>					
Charitable activity	5	31,108	-	31,108	50,429
Other		22,287	-	22,287	49,930
<b>Total</b>		<u>53,395</u>	-	<u>53,395</u>	<u>100,459</u>
<b>NET INCOME</b>		<u>4,965</u>	<u>5,635</u>	<u>10,600</u>	20,018
<b>Other recognised gains/(losses)</b>					
Gains on revaluation of fixed assets		-	-	-	349,147
<b>Net movement in funds</b>		<u>4,965</u>	<u>5,635</u>	<u>10,600</u>	369,165
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>934,215</u>	<u>36,650</u>	<u>970,865</u>	601,700
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>939,180</u></u>	<u><u>42,285</u></u>	<u><u>981,465</u></u>	<u><u>970,865</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**MUSLIM COMMUNITY OF ESSEX (REGISTERED NUMBER: 07759249)****Statement of Financial Position  
31 December 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	<b>762,344</b>	-	<b>762,344</b>	784,598
<b>CURRENT ASSETS</b>					
Debtors	11	<b>43,000</b>	-	<b>43,000</b>	28,000
Cash at bank and in hand		<b>134,836</b>	<b>42,285</b>	<b>177,121</b>	159,267
		<b>177,836</b>	<b>42,285</b>	<b>220,121</b>	187,267
<b>CREDITORS</b>					
Amounts falling due within one year	12	<b>(1,000)</b>	-	<b>(1,000)</b>	(1,000)
<b>NET CURRENT ASSETS</b>		<b>176,836</b>	<b>42,285</b>	<b>219,121</b>	186,267
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>939,180</b>	<b>42,285</b>	<b>981,465</b>	970,865
<b>NET ASSETS</b>		<b>939,180</b>	<b>42,285</b>	<b>981,465</b>	970,865
<b>FUNDS</b>	13				
Unrestricted funds:					
General fund				<b>939,180</b>	934,215
Restricted funds:					
Khums - S Imam				<b>30,849</b>	25,264
Khums - S Saadat				<b>265</b>	265
Building fund				<b>11,171</b>	11,121
				<b>42,285</b>	36,650
<b>TOTAL FUNDS</b>				<b>981,465</b>	970,865

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

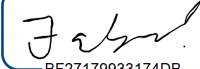
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

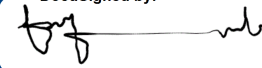
**MUSLIM COMMUNITY OF ESSEX (REGISTERED NUMBER: 07759249)**

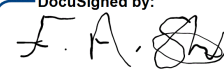
**Statement of Financial Position - continued  
31 December 2020**

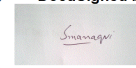
These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 November 2021 and were signed on its behalf by:

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Mr M T Hussain - Trustee

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Mr A M Umlai - Trustee

DocuSigned by:  
  
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Mr F A Shah - Trustee

DocuSigned by:  
  
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Dr S Naqvi - Trustee

**MUSLIM COMMUNITY OF ESSEX****Notes to the Financial Statements  
for the Year Ended 31 December 2020****1. ACCOUNTING POLICIES****Charity information**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 20% on cost

**Taxation**

As the Charity is not registered for VAT, all costs shown are inclusive of VAT. The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**2. OTHER TRADING ACTIVITIES**

	2020	2019
	£	£
Exceptional items	<u>50</u>	<u>-</u>

**MUSLIM COMMUNITY OF ESSEX**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**3. INVESTMENT INCOME**

	<b>2020</b>	2019
	£	£
Rents received	<b>21,984</b>	22,799
	<u>          </u>	<u>          </u>

**4. RAISING DONATIONS AND LEGACIES**

	<b>2020</b>	2019
	£	£
Support costs	-	100
	<u>          </u>	<u>          </u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities £	Totals £
Charitable activity	<b>30,578</b>	<b>530</b>	<b>31,108</b>
	<u>          </u>	<u>          </u>	<u>          </u>

**6. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2020</b>	2019
	£	£
Depreciation - owned assets	<b>22,254</b>	25,250
Other operating leases	<b>138</b>	5,327
	<u>          </u>	<u>          </u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**8. STAFF COSTS**

	<b>2020</b>	2019
	£	£
Wages and salaries	<b>3,870</b>	13,902
	<u>          </u>	<u>          </u>
	<b>3,870</b>	13,902
	<u>          </u>	<u>          </u>

The average monthly number of employees during the year was as follows:

	<b>2020</b>	2019
Volunteers	<b>12</b>	12
	<u>          </u>	<u>          </u>

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

## MUSLIM COMMUNITY OF ESSEX

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

## 9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	41,934	10,133	52,067
<b>Charitable activities</b>			
Charitable activity	45,611	-	45,611
Investment income	22,799	-	22,799
<b>Total</b>	<b>110,344</b>	<b>10,133</b>	<b>120,477</b>
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Raising donations and legacies	100	-	100
	100	-	100
<b>Charitable activities</b>			
Charitable activity	50,429	-	50,429
Other	49,930	-	49,930
<b>Total</b>	<b>100,459</b>	<b>-</b>	<b>100,459</b>
<b>NET INCOME</b>	<b>9,885</b>	<b>10,133</b>	<b>20,018</b>
<b>Other recognised gains/(losses)</b>			
Gains on revaluation of fixed assets	349,147	-	349,147
<b>Net movement in funds</b>	<b>359,032</b>	<b>10,133</b>	<b>369,165</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>575,183</b>	<b>26,517</b>	<b>601,700</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>934,215</b>	<b>36,650</b>	<b>970,865</b>

## 10. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2020 and 31 December 2020	<b>828,200</b>	<b>43,218</b>	<b>215</b>	<b>871,633</b>
<b>DEPRECIATION</b>				
At 1 January 2020	<b>49,378</b>	<b>37,571</b>	<b>86</b>	<b>87,035</b>
Charge for year	<b>16,564</b>	<b>5,647</b>	<b>43</b>	<b>22,254</b>
At 31 December 2020	<b>65,942</b>	<b>43,218</b>	<b>129</b>	<b>109,289</b>
<b>NET BOOK VALUE</b>				
At 31 December 2020	<b>762,258</b>	<b>-</b>	<b>86</b>	<b>762,344</b>
At 31 December 2019	<b>778,822</b>	<b>5,647</b>	<b>129</b>	<b>784,598</b>

## MUSLIM COMMUNITY OF ESSEX

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

<b>11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2020</b>	2019
		£	£
Prepayments and accrued income		<b>43,000</b>	28,000
		<u>          </u>	<u>          </u>
<b>12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2020</b>	2019
		£	£
Other creditors		<b>1,000</b>	1,000
		<u>          </u>	<u>          </u>
<b>13. MOVEMENT IN FUNDS</b>			
		Net	At
	At 1/1/20	movement	31/12/20
	£	in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	<b>934,215</b>	<b>4,965</b>	<b>939,180</b>
<b>Restricted funds</b>			
Khums - S Imam	<b>25,264</b>	<b>5,585</b>	<b>30,849</b>
Khums - S Saadat	<b>265</b>	<b>-</b>	<b>265</b>
Building fund	<b>11,121</b>	<b>50</b>	<b>11,171</b>
	<u>          </u>	<u>          </u>	<u>          </u>
	<b>36,650</b>	<b>5,635</b>	<b>42,285</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>970,865</b>	<b>10,600</b>	<b>981,465</b>
	<u>          </u>	<u>          </u>	<u>          </u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>58,360</b>	<b>(53,395)</b>	<b>4,965</b>
<b>Restricted funds</b>			
Khums - S Imam	<b>5,585</b>	<b>-</b>	<b>5,585</b>
Building fund	<b>50</b>	<b>-</b>	<b>50</b>
	<u>          </u>	<u>          </u>	<u>          </u>
	<b>5,635</b>	<b>-</b>	<b>5,635</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>63,995</b>	<b>(53,395)</b>	<b>10,600</b>
	<u>          </u>	<u>          </u>	<u>          </u>

## Comparatives for movement in funds

		Net	At
	At 1/1/19	movement	31/12/19
	£	in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	575,183	359,032	934,215
<b>Restricted funds</b>			
Khums - S Imam	15,241	10,023	25,264
Khums - S Saadat	265	-	265
Building fund	11,011	110	11,121
	<u>          </u>	<u>          </u>	<u>          </u>
	26,517	10,133	36,650
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>601,700</b>	<b>369,165</b>	<b>970,865</b>
	<u>          </u>	<u>          </u>	<u>          </u>

**MUSLIM COMMUNITY OF ESSEX**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**13. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	110,344	(100,459)	349,147	359,032
<b>Restricted funds</b>				
Khums - S Imam	10,023	-	-	10,023
Building fund	110	-	-	110
	<u>10,133</u>	<u>-</u>	<u>-</u>	<u>10,133</u>
<b>TOTAL FUNDS</b>	<u>120,477</u>	<u>(100,459)</u>	<u>349,147</u>	<u>369,165</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/19 £	Net movement in funds £	At 31/12/20 £
<b>Unrestricted funds</b>			
General fund	575,183	363,997	939,180
<b>Restricted funds</b>			
Khums - S Imam	15,241	15,608	30,849
Khums - S Saadat	265	-	265
Building fund	11,011	160	11,171
	<u>26,517</u>	<u>15,768</u>	<u>42,285</u>
<b>TOTAL FUNDS</b>	<u>601,700</u>	<u>379,765</u>	<u>981,465</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	168,704	(153,854)	349,147	363,997
<b>Restricted funds</b>				
Khums - S Imam	15,608	-	-	15,608
Building fund	160	-	-	160
	<u>15,768</u>	<u>-</u>	<u>-</u>	<u>15,768</u>
<b>TOTAL FUNDS</b>	<u>184,472</u>	<u>(153,854)</u>	<u>349,147</u>	<u>379,765</u>

**MUSLIM COMMUNITY OF ESSEX**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2020.