

Year ended 5 April 2021

Page

1

2

3

4

## Redhill Islamic Centre / Jamia Masjid Al-Mustafa

### Unaudited financial statements

5 April 2021

10

11

#### **BROOKS CARLING ACCOUNTANTS LIMITED**

Accountant and Independent Examiner

Highview House, 1st Floor,

Tattenham Crescent

Epsom

Surrey

KT18 5QJ

# Redhill Islamic Centre / Jamia Masjid Al-Mustafa

## Financial statements

Year ended 5 April 2021

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	13
Notes to the detailed statement of financial activities	14

# Redhill Islamic Centre / Jamia Masjid Al-Mustafa

## Trustees' annual report

Year ended 5 April 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2021.

### Reference and administrative details

**Registered charity name** Redhill Islamic Centre / Jamia Masjid Al-Mustafa

**Charity registration number** 1146489

**Principal office** 30 Earlswood Road  
Redhill  
Surrey  
RH1 6HW

### The trustees

A Haq  
M G Khan  
Q Saeed  
B Suhail  
M Saghir  
M Khalid  
M Khan  
M Arif  
M Ahmed  
A Pasha

### Independent examiner

Brooks Carling Accountants Ltd  
Highview House, 1st Floor,  
Tattenham Crescent  
Epsom  
Surrey  
KT18 5QJ

### Structure, governance and management

Trustees meet up every quarterly to make an assessment of the progression of the charity. When making decisions all board of trustee are involved so we can serve the community more effectively. When making decisions the charity have set policies that which they need follow.

When we announce the project then all trustees appoint 2 or 3 members to carried out with the project and then they must report back to them and to the members of the community.

# **Redhill Islamic Centre / Jamia Masjid Al-Mustafa**

## **Trustees' annual report (continued)**

**Year ended 5 April 2021**

### **Objectives and activities**

#### **Principle activities and review**

The principle activity of the charity during the year was the advancement and teaching of the Muslim religion in Redhill with particular emphasis on promoting facilities for the young and the elderly.

#### **The teaching of the Holy Qur'an**

Qur'an classes for the young continued throughout the year. Lectures were held for the Muslim community. New initiatives have been put in place to advance the Qur'an learning and memorisation to help the youth.

#### **Muslim festivals**

The two Eid festivals were celebrated and lectures were held to inform and educate the young. Various other educational and social events were also organised.

#### **Services**

Funeral services, marriage ceremonies, consultations, advice services, debt advice, open forums, discussions, khatam UI Qur'an, weekly and monthly separate gatherings for men and women, dhikr sessions, children's Qur'an classes, girl's classes, marriage advice are also available and provided.

#### **Achievements and performance**

This Charity has achieved the following Events/Projects:

- Annual Mawlid al-Nabi al-Sharif
- Shab-e-Meraj, Lailat-ul-Miraj Meraj (Night Ascension)
- Giyarahwin Sharif
- Ramadan
- The Day Of Aashura (10TH Muharram) & Historical events
- Complete roof refurbishment
- Refurbishment the mosque front area
- Outside new gates replacement

#### **Future projects**

- Basement conversions
- Dining area
- Funeral / Mortuary
- New Wudhu area (ritual washing)
- New Toilets

#### **Financial review**

The trustees have very tight control over the expenditures and they have a system in place to avoid any financial losses. When announcing any projects the funds are raised through the community and daily running cost of the centre is kept separately and income is based on:

- Friday weekly collection
- Students Fees
- Monthly Donations
- Monthly Direct Debits

# Redhill Islamic Centre / Jamia Masjid Al-Mustafa

## Trustees' annual report (continued)

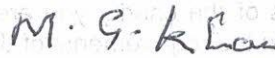
Year ended 5 April 2021

The trustees' annual report was approved on 05/06/2022 and signed on behalf of the board of trustees by:

A Haq  
Trustee



M G Khan  
Trustee





# **Redhill Islamic Centre / Jamia Masjid Al-Mustafa**

## **Independent examiner's report to the trustees of Redhill Islamic Centre / Jamia Masjid Al-Mustafa**

**Year ended 5 April 2021**

I report to the trustees on my examination of the financial statements of Redhill Islamic Centre/ Jamia Masjid Al-Mustafa ('the charity') for the year ended 5 April 2021.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Brooks Carling Accountants Ltd  
Independent Examiner

Highview House, 1st Floor,  
Tattenham Crescent  
Epsom  
Surrey  
KT18 5QJ

# Redhill Islamic Centre / Jamia Masjid Al-Mustafa

## Statement of financial activities

Year ended 5 April 2021

		2021	2020
		Unrestricted funds	Total funds
	Note	£	£
<b>Income and endowments</b>			
Donations and legacies	4	67,961	40,037
<b>Total income</b>		<u>67,961</u>	<u>40,037</u>
<b>Expenditure</b>			
Expenditure on raising funds:			
Costs of raising donations and legacies	5	41,952	40,350
Expenditure on charitable activities	6,7	539	540
<b>Total expenditure</b>		<u>42,491</u>	<u>40,890</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>25,470</u>	<u>(853)</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		8,768	9,621
<b>Total funds carried forward</b>		<u>34,238</u>	<u>8,768</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

# Redhill Islamic Centre / Jamia Masjid Al-Mustafa

## Statement of financial position

5 April 2021

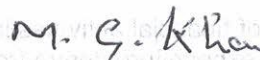
	Note	2021 £	2020 £
<b>Current assets</b>			
Cash at bank and in hand		35,828	10,388
<b>Creditors: amounts falling due within one year</b>	11	<u>1,590</u>	<u>1,620</u>
<b>Net current assets</b>		<b>34,238</b>	<b>8,768</b>
<b>Total assets less current liabilities</b>		<b>34,238</b>	<b>8,768</b>
<b>Net assets</b>		<b>34,238</b>	<b>8,768</b>
<b>Funds of the charity</b>			
Unrestricted funds		<u>34,238</u>	<u>8,768</u>
<b>Total charity funds</b>	12	<b>34,238</b>	<b>8,768</b>

These financial statements were approved by the board of trustees and authorised for issue on 01/04/21....., and are signed on behalf of the board by:

A Haq  
Trustee



M G Khan  
Trustee



The notes on pages 7 to 11 form part of these financial statements.



# Redhill Islamic Centre / Jamia Masjid Al-Mustafa

## Notes to the financial statements

Year ended 5 April 2021

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 30 Earlswood Road, Redhill, Surrey, RH1 6HW.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Redhill Islamic Centre / Jamia Masjid Al-Mustafa

## Notes to the financial statements (continued)

Year ended 5 April 2021

### 3. Accounting policies (continued)

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.



# Redhill Islamic Centre / Jamia Masjid Al-Mustafa

## Notes to the financial statements (continued)

Year ended 5 April 2021

### 3. Accounting policies (continued)

#### Financial instruments (continued)

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Income	50,898	50,898	40,037	40,037
<b>Grants</b>				
Furlough grants receivable	17,063	17,063	-	-
	<u>67,961</u>	<u>67,961</u>	<u>40,037</u>	<u>40,037</u>

### 5. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies				
- Donations	41,952	41,952	40,350	40,350

# Redhill Islamic Centre / Jamia Masjid Al-Mustafa

## Notes to the financial statements (continued)

Year ended 5 April 2021

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Support costs	539	539	540	540

### 7. Expenditure on charitable activities by activity type

	Support costs	Total funds 2021	Total fund 2020
	£	£	£
Governance costs	539	539	540

### 8. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,620	1,620

### 9. Staff costs

The average head count of employees during the year was 3 (2020: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of staff - support	1	1
Number of other staff - Imams	2	2
	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

### 10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

### 11. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	1,590	1,620

# Redhill Islamic Centre / Jamia Masjid Al-Mustafa

## Notes to the financial statements (continued)

Year ended 5 April 2021

### 12. Analysis of charitable funds

#### Unrestricted funds

	At 6 April 2020	Income	Expenditure	At 5 April 2021
	£	£	£	£
General funds	<u>8,768</u>	<u>67,961</u>	<u>(42,491)</u>	<u>34,238</u>

	At 6 April 2019	Income	Expenditure	At 5 April 2020
	£	£	£	£
General funds	<u>9,621</u>	<u>40,037</u>	<u>(40,890)</u>	<u>8,768</u>

### 13. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2021
	£	£
Current assets	35,828	<b>35,828</b>
Creditors less than 1 year	<u>(1,590)</u>	<u>(1,590)</u>
<b>Net assets</b>	<u>34,238</u>	<u>34,238</u>

	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	—	—
Current assets	10,388	10,388
Creditors less than 1 year	<u>(1,620)</u>	<u>(1,620)</u>
<b>Net assets</b>	<u>8,768</u>	<u>8,768</u>

### 14. Related parties

No transactions with related parties were undertaken such as are required to be disclosed under UK Reporting Standards.



# Redhill Islamic Centre / Jamia Masjid Al-Mustafa

## Management information

Year ended 5 April 2021

Analysis of assets between funds			
	General funds	Restricted funds	Unrestricted funds
At 1 April 2020	£ 10,758	£ 10,758	£ 10,758
Income	£ 10,758	£ 10,758	£ 10,758
Expenditure	£ 10,758	£ 10,758	£ 10,758
At 5 April 2021	£ 10,758	£ 10,758	£ 10,758

Analysis of net assets between funds			
	General funds	Restricted funds	Unrestricted funds
At 1 April 2020	£ 10,758	£ 10,758	£ 10,758
Income	£ 10,758	£ 10,758	£ 10,758
Expenditure	£ 10,758	£ 10,758	£ 10,758
At 5 April 2021	£ 10,758	£ 10,758	£ 10,758

The following pages do not form part of the financial statements.

Analysis of net assets between funds			
	General funds	Restricted funds	Unrestricted funds
At 1 April 2020	£ 10,758	£ 10,758	£ 10,758
Income	£ 10,758	£ 10,758	£ 10,758
Expenditure	£ 10,758	£ 10,758	£ 10,758
At 5 April 2021	£ 10,758	£ 10,758	£ 10,758

Analysis of net assets between funds			
	General funds	Restricted funds	Unrestricted funds
At 1 April 2020	£ 10,758	£ 10,758	£ 10,758
Income	£ 10,758	£ 10,758	£ 10,758
Expenditure	£ 10,758	£ 10,758	£ 10,758
At 5 April 2021	£ 10,758	£ 10,758	£ 10,758

# Redhill Islamic Centre / Jamia Masjid Al-Mustafa

## Detailed statement of financial activities

Year ended 5 April 2021

	2021 £	2020 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Income	50,898	40,037
Furlough grants receivable	17,063	—
	<u>67,961</u>	<u>40,037</u>
<b>Total income</b>	<u>67,961</u>	<u>40,037</u>
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
Wages and salaries	25,770	26,740
Rates and water	4,071	3,610
Repairs and maintenance	6,782	3,340
Telephone	678	945
Other office costs	549	844
General expenses	2,033	1,216
Donations given	1,023	2,938
Insurance	1,046	717
	<u>41,952</u>	<u>40,350</u>
<b>Expenditure on charitable activities</b>		
Legal and professional fees	539	540
	<u>42,491</u>	<u>40,890</u>
<b>Total expenditure</b>	<u>42,491</u>	<u>40,890</u>
<b>Net income/(expenditure)</b>	<u>25,470</u>	<u>(853)</u>

# Redhill Islamic Centre / Jamia Masjid Al-Mustafa

## Notes to the detailed statement of financial activities

Year ended 5 April 2021

	2021 £	2020 £
<b>Costs of raising donations and legacies</b>		
<b>Costs of raising donations and legacies - Donations</b>		
Wages and salaries	25,770	26,740
Rates/water/utilities	4,071	3,610
Repairs & maintenance	6,782	3,340
Telephone/Internet/website	678	945
Other office costs	549	844
General costs	2,033	1,216
Donations given	1,023	2,938
Insurance	1,046	717
	<u>41,952</u>	<u>40,350</u>
<b>Costs of raising donations and legacies</b>	<u>41,952</u>	<u>40,350</u>
<b>Expenditure on charitable activities</b>		
<b>Governance costs</b>		
Governance costs - accountancy fees	539	540
<b>Expenditure on charitable activities</b>	<u>539</u>	<u>540</u>