

Nottingham Islam Information Point

Charity No. 1147992

Trustee's Report and Unaudited Accounts

31 August 2020

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The Trustee presents his report with the unaudited financial statements of the charity for the year ended 31 August 2020.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1147992

Principal Office

Address Line 5

Trustee

The following Trustee served during the year:

H. Holmes

Key Management Personnel

KMP Name 1

KMP 2

KMP Name 2

KMP 3

KMP Name 3

KMP 4

KMP Name 4

KMP 5

KMP Name 5

Accountants

A H Accountants Ltd

394

Alfreton Raod

NG7 5NE

Bankers

Address Line 5

Solicitors

Address Line 5

Investment Advisors

Address Line 5

#### ACHIEVEMENTS AND PERFORMANCE

A large charity must review its charitable activities undertaken, explaining performance achieved against objectives set ...

A large charity must include an explanation when material fundraising activities are undertaken, details of the performance achieved against fundraising objectives set ...

A large charity must provide an explanation when material investments are held, details of investment performance achieved against objectives set ...

A large charity must provide an explanation of any material expenditure occurred to raise income in the future...

A large charity must provide commentary on those significant positive and negative factors within and outside the charity's control which are relevant to the achievement of its objectives ...

#### PLANS FOR FUTURE PERIODS

A large charity must provide a summary of the charity's plans for the future including its aims and objectives and details of any plans to achieve them ...

A large charity's report should explain the trustees perspective of the future direction of the charity...

The Trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed

H. Holmes  
Trustee  
31 August 2020

Independent Examiner's Report to the trustee of Nottingham Islam Information Point

I report to the trustees on my examination of the accounts of Nottingham Islam Information Point for the year ended 31 August 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act'). The trustee considers that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's accounts 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts did 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.

A Faizan Wajahat  
AFA, MIPA  
A H Accountants Ltd  
394  
Alfreton Raod

NG7 5NE  
31 August 2020

Nottingham Islam Information Point  
Statement of Financial Activities  
for the year ended 31 August 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:					
Donations and legacies	3	70,194	-	70,194	81,842
Total		70,194	-	70,194	81,842
Expenditure on:					
Charitable activities	4	41,591	-	41,591	61,313
Other	5	26,382	-	26,382	-
Total		67,973	-	67,973	61,313
Net gains on investments		-	-	-	-
Net income	6	2,221	-	2,221	20,529
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		2,221	-	2,221	20,529
Other gains and losses					
Net movement in funds		2,221	-	2,221	20,529
Reconciliation of funds:					
Total funds brought forward		239,976	183,739	423,715	403,186
Total funds carried forward		242,197	183,739	425,936	423,715

Nottingham Islam Information Point

Balance Sheet

at 31 August 2020

Charity No. 1147992

		2020 £	2019 £
Fixed assets			
Tangible assets	8	390,284	390,503
		<u>390,284</u>	<u>390,503</u>
Current assets			
Debtors	9	-	8,793
Cash at bank and in hand		35,652	24,419
		<u>35,652</u>	<u>33,212</u>
Net current assets		35,652	33,212
Total assets less current liabilities		<u>425,936</u>	<u>423,715</u>
Net assets excluding pension asset or liability		<u>425,936</u>	<u>423,715</u>
Total net assets		<u><u>425,936</u></u>	<u><u>423,715</u></u>
The funds of the charity			
Restricted funds	10		
Restricted income funds		183,739	183,739
		<u>183,739</u>	<u>183,739</u>
Unrestricted funds	10		
General funds		242,197	239,976
		<u>242,197</u>	<u>239,976</u>
Reserves	10		
Total funds		<u><u>425,936</u></u>	<u><u>423,715</u></u>

Approved by the trustees on 31 August 2020

And signed on their behalf by:

H. Holmes

Trustee

31 August 2020

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Change in basis of accounting or to previous accounts

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

### Fund accounting

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

### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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#### Expenditure

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

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Freehold investment property

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

#### Stocks

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

#### Trade and other debtors

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

#### Cash and cash equivalents

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

#### Trade and other creditors

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

#### Research and development

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

#### Foreign currencies

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

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

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

#### Leased assets

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

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

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

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

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

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

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

#### Pension costs

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

#### Receipt of donated goods, facilities and services

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

2 Statement of Financial Activities - prior year

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Income and endowments from:			
Donations and legacies	81,842	-	81,842
Total	<u>81,842</u>	<u>-</u>	<u>81,842</u>
Expenditure on:			
Charitable activities	61,313	-	61,313
Total	<u>61,313</u>	<u>-</u>	<u>61,313</u>
Net income	<u>20,529</u>	<u>-</u>	<u>20,529</u>
Net income before other gains/(losses)	20,529	-	20,529
Other gains and losses:			
Net movement in funds	<u>20,529</u>	<u>-</u>	<u>20,529</u>
Reconciliation of funds:			
Total funds brought forward	219,447	183,739	403,186
Total funds carried forward	<u>239,976</u>	<u>183,739</u>	<u>423,715</u>

3 Income from donations and legacies

Unrestricted	Total 2020	Total 2019
£	£	£
70,194	70,194	72,338
-	-	9,504
<u>70,194</u>	<u>70,194</u>	<u>81,842</u>

4 Expenditure on charitable activities

	Unrestricted	Total 2020	Total 2019
	£	£	£
<i>Expenditure on charitable activities</i>	41,591	41,591	61,313
<i>Governance costs</i>	<u>41,591</u>	<u>41,591</u>	<u>61,313</u>

5 Other expenditure

	Unrestricted	Total 2020	Total 2019
	£	£	£
Employee costs	12,178	12,178	-
Premises costs	11,584	11,584	-
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	219	219	-
General administrative costs	2,239	2,239	-
Legal and professional costs	162	162	-
	<u>26,382</u>	<u>26,382</u>	<u>-</u>

6 Net income before transfers

	2020	2019
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	219	-

7 Staff costs

Salaries and wages	12,178	-
	<u>12,178</u>	<u>-</u>

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

8 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 September 2019	388,316	2,187	390,503
At 31 August 2020	<u>388,316</u>	<u>2,187</u>	<u>390,503</u>
Depreciation and impairment			
Depreciation charge for the year	-	219	219
At 31 August 2020	<u>-</u>	<u>219</u>	<u>219</u>
Net book values			
At 31 August 2020	<u>388,316</u>	<u>1,968</u>	<u>390,284</u>
At 31 August 2019	<u>388,316</u>	<u>2,187</u>	<u>390,503</u>

9 Debtors

	2020	2019
	£	£
Trade debtors	-	8,793
	<u>-</u>	<u>8,793</u>

10 Movement in funds

	At 1 September 2019	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 August 2020 £
Restricted funds:				
Restricted income funds:				
	183,739	-	-	183,739
<i>Total</i>	<u>183,739</u>	<u>-</u>	<u>-</u>	<u>183,739</u>
Unrestricted funds:				
General funds	239,976	70,194	(67,973)	242,197
Revaluation Reserves:				
Total funds	<u>423,715</u>	<u>70,194</u>	<u>(67,973)</u>	<u>425,936</u>

11 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	390,284	390,284
Net current assets	35,652	35,652
	<u>425,936</u>	<u>425,936</u>

12 Reconciliation of net debt

	At 1 September 2019 £	Cash flows £	At 31 August 2020 £
Cash and cash equivalents	24,419	11,233	35,652
	<u>24,419</u>	<u>11,233</u>	<u>35,652</u>
Net debt	<u>24,419</u>	<u>11,233</u>	<u>35,652</u>

Nottingham Islam Information Point  
Statement of Cash flows  
for the year ended 31 August 2020

	2020 £	2019 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	2,221	20,529
Adjustments for:		
Depreciation of property, plant and equipment	219	243
Decrease/(Increase) in trade and other receivables	8,793	(8,793)
Decrease in trade and other payables	-	(575)
Net cash provided by operating activities	<u>11,233</u>	<u>11,404</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	11,233	11,404
Cash and cash equivalents at the beginning of the year	24,419	13,015
Cash and cash equivalents at the end of the year	<u>35,652</u>	<u>24,419</u>
Components of cash and cash equivalents		
Cash and bank balances	35,652	24,419
	<u>35,652</u>	<u>24,419</u>

Nottingham Islam Information Point  
Detailed Statement of Financial Activities  
for the year ended 31 August 2020

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:			
Donations and legacies	70,194	70,194	72,338
	-	-	9,504
	<u>70,194</u>	<u>70,194</u>	<u>81,842</u>
Total income and endowments	70,194	70,194	81,842
Expenditure on:			
Charitable activities	41,591	41,591	61,313
	<u>41,591</u>	<u>41,591</u>	<u>61,313</u>
Total of expenditure on charitable activities	41,591	41,591	61,313
Employee costs			
Salaries/wages	12,178	12,178	-
	<u>12,178</u>	<u>12,178</u>	<u>-</u>
Premises costs			
Rates	526	526	-
Light, heat and power	4,978	4,978	-
Premises repairs and maintenance	6,080	6,080	-
	<u>11,584</u>	<u>11,584</u>	<u>-</u>
General administrative costs, including depreciation and amortisation			
Depreciation of	219	219	-
Software, IT support and related costs	1,242	1,242	-
Stationery and printing	653	653	-
Subscriptions	216	216	-
Sundry expenses	128	128	-
	<u>2,458</u>	<u>2,458</u>	<u>-</u>
Legal and professional costs			
Accountancy and bookkeeping	150	150	-
Other legal and professional costs	12	12	-
	<u>162</u>	<u>162</u>	<u>-</u>
Total of expenditure of other costs	<u>26,382</u>	<u>26,382</u>	<u>-</u>
Total expenditure	67,973	67,973	61,313
Net gains on investments	-	-	-

Nottingham Islam Information Point  
Detailed Statement of Financial Activities

Net income		<u>2,221</u>	<u>2,221</u>	<u>20,529</u>
Net income before other gains/(losses)		<u>2,221</u>	<u>2,221</u>	<u>20,529</u>
Other Gains		<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>2,221</u>	<u>2,221</u>	<u>20,529</u>
Reconciliation of funds:				
Total funds brought forward	239,976	<u>183,739</u>	<u>423,715</u>	<u>403,186</u>
Total funds carried forward	<u>242,197</u>	<u>183,739</u>	<u>425,936</u>	<u>423,715</u>



Nottingham Islam Information Point

Profit and Loss Account  
for the Year ended 31 August 2021

	Notes	<u>2021</u> £ <u>Total</u> Funds	<u>2020</u> £ <u>Total</u> Funds
Other incoming resources		46,597.66	81,842.00
<b>Resources Expended</b>		-	-
Governance Costs			
Other resources expended		(44,312.84)	(61,313.00)
Total resources expended		<u>(44,312.84)</u>	<u>(61,313.00)</u>
<b>NET INCOMING RESOURCES</b>		2,284.82	20,529.00
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward			
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>2,284.82</u></u>	<u><u>20,529.00</u></u>

Nottingham Islam Information Point  
Balance Sheet  
For the Year ended 31 August 2021

	Notes	£	2021 £	£	2020 £
<b>FIXED ASSETS</b>					
Tangible assets	5		392,167.44		390,284.30
<b>CURRENT ASSETS</b>					
Stock					
Debtors	6	6,302.46			
Cash at bank		<u>29,749.92</u>		<u>35,650.53</u>	
		36,052.38		35,650.53	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>-</u>		<u>-</u>	
		36,052.38		35,650.53	
<b>NET CURRENT ASSETS</b>			36,052.38		35,650.53
<b>TOTAL ASSETS LESS CURRENT LESS LIABILITIES</b>			<u>428,219.82</u>		<u>425,934.83</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year			<u>-</u>		<u>-</u>
			<u>428,219.82</u>		<u>425,934.83</u>
<b>FUNDS</b>					
Restricted fund			183,738.00		183,738.00
Unrestricted fund	8		244,481.82		242,197.00
<b>TOTAL FUNDS</b>			<u>428,219.82</u>		<u>425,935.00</u>

-

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the Year ended 31 August 2020

The members have not required the company to obtain an audit of its financial statements for the Year ended 31 August 2020 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2008).

The financial statements were approved by the director on 21st Feb 2021 and signed by:

.....  
Harun Holmes

Notes to the Financial Statements  
for the Year ended 31 August 2021

<b>4 DIVIDEND</b>	31.08.2021	31.08.2020
	£	£

Equity dividends

Dividend on equity shares

<b>5 TANGIBLE FIXED ASSETS</b>	Vehicle	Free hold land	Computer Equipment	Total	Total
	£	£	£	£	£
COST		388,316.00	1968.30		390284.30
Additions			2311.08		2311.08
At 31 August 2020	-	388,316.00	4,279.38		392,595.38
<b>DEPRECIATION</b>					
Charge for the period	-		427.94		427.94
<b>NET BOOK VALUE</b>					
At 31 August 2021	-	388,316.00	3,851.44		392,167.44

<b>6 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.08.2021	31.08.2020
	£	£
Trade debtors		
Other debtors	6302.46	
Prepayments		
	6,302.46	-

Notes to the Financial Statements  
for the Year ended 31 August 2021

<b>7 CREDITORS: AMOUNTS FALLING DUE MORE THAN ONE YEAR</b>	31.08.2021 £	31.08.2020 £
Trade creditors		
Corporation tax		
Other creditors		
Accruals and Deferred income		
	<u>-</u>	<u>-</u>
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.08.2021 £	31.08.2020 £
Other Creditors	<u>-</u>	<u>-</u>
<b>8 CALLED UP SHARE CAPITAL</b>	31.08.2021 £	31.08.2020 £
Authorised:		
Number:	Class	Nominal Value
	Ordinary	£1
	<u></u>	<u></u>
<b>9 FUNDS</b>	Un restricted	Restricted
Funds 2020	242,197.00	183,738.00
Net Income resources	2,284.82	
At 31 August 2021	<u>244,481.82</u>	<u>183,738.00</u>

Nottingham Islam Information Point

Profit and Loss Account  
for the Year ended 31 August 2021

		2021
	£	£
<b>Income</b>		46,597.66
Cost of sale		-
<b>GROSS PROFIT</b>		46,597.66
Other Income		-
<b>Expenditure</b>		
Salary	12295.95	
Insurance	0.00	
Utility	3823.01	
IT related cost	1088.10	
Rent & Rates	2324.37	
Legal Expenses	0.00	
Repaire & maintenance	6852.07	
Postage & Stationery	2010.65	
Charitable activities	14,579.24	
Depreciation	427.94	
Accountancy	614.88	
Sundry expenses	171.87	
Equipment	0.00	
Advertising	110.00	
Bank Charges	4.76	
Subcriptions	10	
	44,312.84	(44,312.84)
		2,284.82
<b>Finance costs</b>		
Bank charges		
<b>NET PROFIT/(LOSS)</b>		<b>2,284.82</b>

Nottingham Islam Information Point

Charity No. 1147992

Trustee's Report and Unaudited Accounts

31 August 2020

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Detailed Statement of Financial Activities	13 to

The Trustee presents his report with the unaudited financial statements of the charity for the year ended 31 August 2020.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1147992

Principal Office

Address Line 5

Trustee

The following Trustee served during the year:

H. Holmes

Key Management Personnel

KMP Name 1

KMP 2

KMP Name 2

KMP 3

KMP Name 3

KMP 4

KMP Name 4

KMP 5

KMP Name 5

Accountants

A H Accountants Ltd

394

Alfreton Raod

NG7 5NE

Bankers

Address Line 5

Solicitors

Address Line 5

Investment Advisors

Address Line 5

#### ACHIEVEMENTS AND PERFORMANCE

A large charity must review its charitable activities undertaken, explaining performance achieved against objectives set ...

A large charity must include an explanation when material fundraising activities are undertaken, details of the performance achieved against fundraising objectives set ...

A large charity must provide an explanation when material investments are held, details of investment performance achieved against objectives set ...

A large charity must provide an explanation of any material expenditure occurred to raise income in the future...



A large charity must provide commentary on those significant positive and negative factors within and outside the charity's control which are relevant to the achievement of its objectives ...

#### PLANS FOR FUTURE PERIODS

A large charity must provide a summary of the charity's plans for the future including its aims and objectives and details of any plans to achieve them ...

A large charity's report should explain the trustees perspective of the future direction of the charity...

The Trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed

H. Holmes  
Trustee  
31 August 2020

Independent Examiner's Report to the trustee of Nottingham Islam Information Point

I report to the trustees on my examination of the accounts of Nottingham Islam Information Point for the year ended 31 August 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act'). The trustee considers that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's accounts 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts did 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.

A Faizan Wajahat  
AFA, MIPA  
A H Accountants Ltd  
394  
Alfreton Raod

NG7 5NE  
31 August 2020

Nottingham Islam Information Point  
Statement of Financial Activities  
for the year ended 31 August 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:					
Donations and legacies	3	70,194	-	70,194	81,842
Total		70,194	-	70,194	81,842
Expenditure on:					
Charitable activities	4	41,591	-	41,591	61,313
Other	5	26,382	-	26,382	-
Total		67,973	-	67,973	61,313
Net gains on investments		-	-	-	-
Net income	6	2,221	-	2,221	20,529
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		2,221	-	2,221	20,529
Other gains and losses					
Net movement in funds		2,221	-	2,221	20,529
Reconciliation of funds:					
Total funds brought forward		239,976	183,739	423,715	403,186
Total funds carried forward		242,197	183,739	425,936	423,715

Nottingham Islam Information Point

Balance Sheet

at 31 August 2020

Charity No. 1147992

		2020 £	2019 £
Fixed assets			
Tangible assets	8	390,284	390,503
		<u>390,284</u>	<u>390,503</u>
Current assets			
Debtors	9	-	8,793
Cash at bank and in hand		35,652	24,419
		<u>35,652</u>	<u>33,212</u>
Net current assets		35,652	33,212
Total assets less current liabilities		<u>425,936</u>	<u>423,715</u>
Net assets excluding pension asset or liability		<u>425,936</u>	<u>423,715</u>
Total net assets		<u><u>425,936</u></u>	<u><u>423,715</u></u>
The funds of the charity			
Restricted funds	10		
Restricted income funds		183,739	183,739
		<u>183,739</u>	<u>183,739</u>
Unrestricted funds	10		
General funds		242,197	239,976
		<u>242,197</u>	<u>239,976</u>
Reserves	10		
Total funds		<u><u>425,936</u></u>	<u><u>423,715</u></u>

Approved by the trustees on 31 August 2020

And signed on their behalf by:

H. Holmes

Trustee

31 August 2020

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Change in basis of accounting or to previous accounts

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

### Fund accounting

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

### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

#### Expenditure

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

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Freehold investment property

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

#### Stocks

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

#### Trade and other debtors

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

#### Cash and cash equivalents

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

#### Trade and other creditors

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

#### Research and development

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

#### Foreign currencies

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

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

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

#### Leased assets

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

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

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

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

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

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

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

#### Pension costs

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

#### Receipt of donated goods, facilities and services

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

2 Statement of Financial Activities - prior year

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Income and endowments from:			
Donations and legacies	81,842	-	81,842
Total	<u>81,842</u>	<u>-</u>	<u>81,842</u>
Expenditure on:			
Charitable activities	61,313	-	61,313
Total	<u>61,313</u>	<u>-</u>	<u>61,313</u>
Net income	<u>20,529</u>	<u>-</u>	<u>20,529</u>
Net income before other gains/(losses)	20,529	-	20,529
Other gains and losses:			
Net movement in funds	<u>20,529</u>	<u>-</u>	<u>20,529</u>
Reconciliation of funds:			
Total funds brought forward	219,447	183,739	403,186
Total funds carried forward	<u>239,976</u>	<u>183,739</u>	<u>423,715</u>

3 Income from donations and legacies

Unrestricted	Total 2020	Total 2019
£	£	£
70,194	70,194	72,338
-	-	9,504
<u>70,194</u>	<u>70,194</u>	<u>81,842</u>

4 Expenditure on charitable activities

	Unrestricted	Total 2020	Total 2019
	£	£	£
<i>Expenditure on charitable activities</i>	41,591	41,591	61,313
<i>Governance costs</i>	<u>41,591</u>	<u>41,591</u>	<u>61,313</u>



5 Other expenditure

	Unrestricted	Total 2020	Total 2019
	£	£	£
Employee costs	12,178	12,178	-
Premises costs	11,584	11,584	-
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	219	219	-
General administrative costs	2,239	2,239	-
Legal and professional costs	162	162	-
	<u>26,382</u>	<u>26,382</u>	<u>-</u>

6 Net income before transfers

	2020	2019
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	219	-

7 Staff costs

Salaries and wages	12,178	-
	<u>12,178</u>	<u>-</u>

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

8 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 September 2019	388,316	2,187	390,503
At 31 August 2020	<u>388,316</u>	<u>2,187</u>	<u>390,503</u>
Depreciation and impairment			
Depreciation charge for the year	-	219	219
At 31 August 2020	<u>-</u>	<u>219</u>	<u>219</u>
Net book values			
At 31 August 2020	<u>388,316</u>	<u>1,968</u>	<u>390,284</u>
At 31 August 2019	<u>388,316</u>	<u>2,187</u>	<u>390,503</u>

9 Debtors

	2020	2019
	£	£
Trade debtors	-	8,793
	<u>-</u>	<u>8,793</u>

10 Movement in funds

	At 1 September 2019	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 August 2020 £
Restricted funds:				
Restricted income funds:				
	183,739	-	-	183,739
<i>Total</i>	<u>183,739</u>	<u>-</u>	<u>-</u>	<u>183,739</u>
Unrestricted funds:				
General funds	239,976	70,194	(67,973)	242,197
Revaluation Reserves:				
Total funds	<u>423,715</u>	<u>70,194</u>	<u>(67,973)</u>	<u>425,936</u>

11 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	390,284	390,284
Net current assets	35,652	35,652
	<u>425,936</u>	<u>425,936</u>

12 Reconciliation of net debt

	At 1 September 2019 £	Cash flows £	At 31 August 2020 £
Cash and cash equivalents	24,419	11,233	35,652
	<u>24,419</u>	<u>11,233</u>	<u>35,652</u>
Net debt	<u>24,419</u>	<u>11,233</u>	<u>35,652</u>

Nottingham Islam Information Point  
Statement of Cash flows  
for the year ended 31 August 2020

	2020 £	2019 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	2,221	20,529
Adjustments for:		
Depreciation of property, plant and equipment	219	243
Decrease/(Increase) in trade and other receivables	8,793	(8,793)
Decrease in trade and other payables	-	(575)
Net cash provided by operating activities	<u>11,233</u>	<u>11,404</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	11,233	11,404
Cash and cash equivalents at the beginning of the year	24,419	13,015
Cash and cash equivalents at the end of the year	<u>35,652</u>	<u>24,419</u>
Components of cash and cash equivalents		
Cash and bank balances	35,652	24,419
	<u>35,652</u>	<u>24,419</u>

Nottingham Islam Information Point  
Detailed Statement of Financial Activities  
for the year ended 31 August 2020

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:			
Donations and legacies	70,194	70,194	72,338
	-	-	9,504
	<u>70,194</u>	<u>70,194</u>	<u>81,842</u>
Total income and endowments	70,194	70,194	81,842
Expenditure on:			
Charitable activities	41,591	41,591	61,313
	<u>41,591</u>	<u>41,591</u>	<u>61,313</u>
Total of expenditure on charitable activities	41,591	41,591	61,313
Employee costs			
Salaries/wages	12,178	12,178	-
	<u>12,178</u>	<u>12,178</u>	<u>-</u>
Premises costs			
Rates	526	526	-
Light, heat and power	4,978	4,978	-
Premises repairs and maintenance	6,080	6,080	-
	<u>11,584</u>	<u>11,584</u>	<u>-</u>
General administrative costs, including depreciation and amortisation			
Depreciation of	219	219	-
Software, IT support and related costs	1,242	1,242	-
Stationery and printing	653	653	-
Subscriptions	216	216	-
Sundry expenses	128	128	-
	<u>2,458</u>	<u>2,458</u>	<u>-</u>
Legal and professional costs			
Accountancy and bookkeeping	150	150	-
Other legal and professional costs	12	12	-
	<u>162</u>	<u>162</u>	<u>-</u>
Total of expenditure of other costs	<u>26,382</u>	<u>26,382</u>	<u>-</u>
Total expenditure	67,973	67,973	61,313
Net gains on investments	-	-	-

Nottingham Islam Information Point  
Detailed Statement of Financial Activities

Net income		<u>2,221</u>	<u>2,221</u>	<u>20,529</u>
Net income before other gains/(losses)		<u>2,221</u>	<u>2,221</u>	<u>20,529</u>
Other Gains		<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>2,221</u>	<u>2,221</u>	<u>20,529</u>
Reconciliation of funds:				
Total funds brought forward	239,976	<u>183,739</u>	<u>423,715</u>	<u>403,186</u>
Total funds carried forward	<u>242,197</u>	<u>183,739</u>	<u>425,936</u>	<u>423,715</u>