

ISLAMIC EDUCATION CENTRE AND MOSQUE

England & Wales · Charity number 1150827

Details

Status Registered

Legal form Other

Registered 2013-02-15

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

Contact

Address 97 Stannington Grove
Sunderland
SR2 9EH

Phone 07974987678

Email iecmgeneral@gmail.com

Activities

Objects: THE ADVANCEMENT OF THE ISLAMIC FAITH BY THE PROVISION OF FACILITIES FOR WORSHIP AND RELIGIOUS EDUCATION

Activities: The Mosque serves the spiritual, religious and communal needs of area Muslims by means of nurturing their faith, upholding their values, and fostering the well-being of the surrounding community through worship, charity, education, outreach, and civic engagement.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

Geography

- Sunderland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£70,204	£34,345	-	-
2024-03-31	£68,492	£40,260	-	-
2023-03-31	£53,936	£57,642	-	-
2022-03-31	£57,880	£24,817	-	-
2021-03-31	£44,375	£27,503	-	-

Trustees

Name	Role	Appointed
Munir Younas	Chair	2022-02-01
Afsan Mehdi		2012-10-12
Anjum Iftikhar		2022-02-01
Coneil Bashir		2022-07-01
MOHAMMED ISHAQ		2012-10-19
MR MOHMMED MAQSOOD		2012-10-19
Mazhar Mahmood		2012-10-19
Mazhar Shameem		2012-10-19
NASIR AHMED UMAR		2012-10-19
Sajad Gulbhar		2022-02-01
Zafer Iqbal		2022-02-01

ISLAMIC EDUCATION CENTRE AND MOSQUE

England & Wales - Charity number 1150827

Accounts

**Islamic Education Centre and Mosque
Charity No. 1150827
Financial Statements For The year Ended 31 March 2025**

**Razak & Co
Chartered Certified Accountants
6 Hutton Terrace
Jesmond
Newcastle upon Tyne
Tyne & Wear
NE2 1QT**

**Islamic Education Centre and Mosque
Financial Statements For The year Ended 31 March 2025**

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Islamic Education Centre and Mosque
Financial Statements For The year Ended 31 March 2025

Trustees Annual Report

Charity Name: Islamic Education Centre and Mosque
Principal Address of Charity: 97 Stannington Grove
Sunderland
SR2 9EH

Governing Document:

The Mosque serves the spiritual, religious and communal needs of area Muslims by means of nurturing their faith, upholding their values, and fostering the well-being of the surrounding community through worship, charity, education, outreach, and civic engagement.

Objects of the Charity

The Advancement of Islamic faith by the provision of facilities for worship and religious education.

Summary of Main Activities

Activities for the year comprised that of the provision of facilities for Worship and Community Faith based activities.

Acknowledgement of Guidance

The trustees have read and have regard to the guidance issued by Charity Commission on public benefit.

Summary of Main Achievements

The main achievements of the Charity during the year were the maintenance of a stable financial standing for the Charity to continue carry out its objectives. The provision of well maintained buildings amenities for its beneficiaries.

Review of Financial Position

The charity is in a stable and well funded financial position. This continues to be one of the prime areas of attention of the trustees.

There are no restricted funds held by the Charity.

Monies are expended as when required and needed.

The principal source of funds of the Charity are small public donations.

The trustees do not consider that the Charity faces any undue financial risks.

Islamic Education Centre and Mosque
Financial Statements For The year Ended 31 March 2025

Trustees Annual Report

Governance

The Charity is constituted and governed by means of trust deed.

Appointment of Trustees

The trustees are appointed by selection on an annual basis at meeting of members.

Names of the Trustees

The trustees of the charity are as follows;

1. Coneil Bashir
2. Zafer Iqbal
3. Anjum Iftikhar
4. Sajad Gulbhar
5. Mohammed Ishaq
6. Nasir Ahmed Umar
7. Mazhar Mahmood
8. Mohmmmed Maqsood
9. Mazhar Shameem
10. Afsan Mehdi

The trustees are volunteers who serve in office for a period determined by general meeting.

Activities & Achievements

The charity has pursued its objectives during the period.

The trustees have taken no risks with the assets of the charity that have been entrusted upon them.

Declaration

I declare in my capacity of charity chairperson that the trustees have approved the above report and have authorised me to sign it on their behalf.


.....
Mr Zafer Iqbal
25 November 2025

**Report to the Trustees and Members of
Islamic Education Centre and Mosque
on the Financial Statements For The year Ended 31 March 2025**

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act
- (ii) to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- (iii) to state whether particular matters have come to our attention

Basis of Independent Examiner's Statement

Our examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those set out in the next statement.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention

(1) which gives me reasonable cause to believe that in any material respect the requirements:

(i) to keep accounting records in accordance with section 130 of the 2011 Act and

(ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached


.....

**Muhammad Moazzam
6 Hutton Terrace
Newcastle upon Tyne
Tyne & Wear
NE2 1QT**

25 November 2025

Islamic Education Centre and Mosque
Accounting Statement
Statement of Financial Activities for the year ended 31 March 2025

Income Resources

	Notes	Unrestricted Funds	
		2025 £	2024 £
Incoming Resources			
Donations		70,204	68,492
Resources Expended			
Costs of Activities for Charitable Objectives	(2bii)	34,345	40,260
Total Resources Expended		<u>34,345</u>	<u>40,260</u>
Net Movement in Funds		<u>35,859</u>	<u>28,232</u>

Islamic Education Centre and Mosque
Balance Sheet
as at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Equipment, machinery and motor vehicles	6	42,623	50,144
Freehold property		<u>758,638</u>	<u>758,638</u>
		801,261	808,782
Current assets			
Cash at bank and in hand		140,708	96,243
Cash in hand		<u>6,041</u>	<u>7,125</u>
		146,749	103,368
Current liabilities			
Loan	<u>1</u>	<u>-</u>	<u>-</u>
Net current assets		146,748	103,368
Net assets		<u>948,009</u>	<u>912,150</u>
Represented By:			
Income Funds			
Unrestricted Funds			
Funds brought forward		912,150	883,918
Surplus for the year		35,859	28,232
		<u>948,009</u>	<u>912,150</u>

Islamic Education Centre and Mosque
Notes to the Financial Statements
for the year ended 31 March 2025

1 Accounting policies

(a) Basis of accounting

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 Charity Act 2011.

2 Expenditure

(a) Fees for examining the accounts

No fees have been charged for examining these accounts.

(b) Analysis of resources expended

(i) Charitable expenditure

2025	2024
£	£

(ii) Cost of activities in furtherance of the Charity's objectives

Light and heat	9,602	11,971
Insurance	2,021	1,757
Stationery and printing	39	-
Repairs and maintenance	7,458	11,434
Water rates	3,781	3,539
Cleaning	1,744	511
Telephone and internet	673	502
Depreciation	7,522	8,849
Other expenses	1,505	1,697
	<u>34,345</u>	<u>40,260</u>

3 Trustees and other related parties

No payments were made to trustees or other related parties for reimbursement of out of pocket expenses incurred by them. There were no related party transactions during the year.

4 Contingent liabilities

No material liabilities existed at the year end.

**Islamic Education Centre and Mosque
Notes to the Financial Statements
for the year ended 31 March 2025**

5 Declaration

(a) Charges in year end

The trustees have established 31 March as the financial year end date.

(b) Designated funds

The Charity does not have any designated funds.

(c) Discontinued, continuing and acquired operations

All the charities operations are continuing operations and there were no operations discontinued or acquired during the year.

(d) Inalienable or historic assets

The charity has no assets at the balance sheet dated classed as inalienable or historic.

(e) Intangible assets

The charity has no intangible assets.

(f) Subsidiaries

The charity has no subsidiary companies.

(g) Uncapitalised fixed assets

The charity has no material fixed assets, which have not been capitalised and included on the balance sheet.

Islamic Education Centre and Mosque

Notes to the Accounts

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, donation and gifts is included in 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.
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.
Gain/(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.
Gain/(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 marking 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.

Islamic Education Centre and Mosque

Notes to the Accounts

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 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.

Post Balance Sheet Events

There have been no material post balance sheet events to report.

Islamic Education Centre and Mosque

Notes to the Accounts

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 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 expenses 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 contribution have been paid the charity has no further payments obligation. 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.

Receipts 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 of the charity.

Staff costs

Staff expenditure is for special guests on Friday prayers.

Chair and Trustees remuneraion

The Chair and the Trustees do not receive any remuneration or reimbursement of costs for their services.

Accounting fees

No accounting fees have been incurred, as the services rendered were provided free of charge for the charity.

**Islamic Education Centre and Mosque
Notes to the Accounts
for the year ended 31 March 2025**

6 Plant, machinery and motor vehicles

	Plant and machinery £
Cost	
At 1 April 2024	84,099
At 31 March 2025	<u>84,099</u>
Depreciation	
At 1 April 2024	33,955
Charge for the year	<u>7,521</u>
At 31 March 2025	<u>41,476</u>
Net book value	
At 31 March 2025	<u>42,623</u>
At 31 March 2024	<u>50,144</u>

7 Other fixed assets

	2025 £	2024 £
Premises	<u>758,638</u>	<u>758,638</u>

ISLAMIC EDUCATION CENTRE AND MOSQUE

England & Wales - Charity number 1150827

Accounts

Islamic Education Centre and Mosque

Charity No. 1150827

Trustee's Report and Unaudited Accounts

Year Ended 31/03/2024

Islamic Education Centre and Mosque Trustee's Annual Report (Charity No. 1150827)

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

Governing Document:

The Mosque serves the spiritual, religious and communal needs of area Muslims by means of nurturing their faith, upholding their values, and fostering the well-being of the surrounding community through worship, charity, education, outreach, and civic engagement.

Charitable Objectives

The Advancement of the Islamic faith by the provision of facilities for worship and religious education.

Summary of Main Activities

Activities for the year comprised that of the provision of facilities for Worship and Community Faith based activities.

Acknowledgement of Guidance

The trustees have read and have regard to the guidance issued by Charity Commission on public benefit.

Summary of Main Achievements

The main achievements of the Charity during the year were the maintenance of a stable financial standing for the Charity to continue carry out its objectives. The provision of well maintained buildings amenities for its beneficiaries.

Review of Financial Position

The charity is in a stable and well funded financial position. This continues to be one of the prime areas of attention of the trustees.

There are no restricted funds held by the Charity.

Monies are expended as when required and needed.

The principal source of funds of the Charity are small public donations.

The trustees do not consider that the Charity faces any undue financial risks.

Governance

The Charity is constituted and governed by means of trust deed.

Appointment of Trustees

The trustees are appointed by selection on an annual basis at meeting of members.

Principal Address

The Charity's principal address is;

97 Stannington Grove

Sunderland

SR2 9EH

**Islamic Education Centre and Mosque
Trustee's Annual Report (Charity No. 1150827)**

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1150827

Chair

The following served as a chair during the year:
Munir Younas

Trustee's

The following trustees served during the year:

Coneil Bashir
Zafer Iqbal
Anjum Iftikhar
Sajad Gulbhar
Mohammed Ishaq
Nasir Ahmed Umar
Mazhar Mahmood
Mohammed Maqsood
Mazhar Shameem
Afsan Mehdi

Accountants

Razak & Co

6 Hutton Terrace
Jesmond
Newcastle Upon Tyne
Tyne & Wear
NE2 1QT

Signed on behalf of the Charity's Chair & Trustees.



Zafer Iqbal
Trustee
06 September 2024

**Islamic Education Centre and Mosque
Trustee's Annual Report (Charity No. 1150827)**

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Signed on behalf of the Charity's Chair and Trustees



.....
Zafer Iqbal

Trustee

06 September 2024

**Islamic Education Centre and Mosque
Independent Examiners Report**

Independent Examiner's Report to the Trustees of Islamic Education Centre and Mosque

I report to the trustees on my examination of the financial statements of Islamic Education Centre Mosque for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider 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 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 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 financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.


.....
Abdar Razak
6 Hutton terrace
Jesmond
Newcastle upon Tyne
NE2 1QT

06 September 2024

Islamic Education Centre and Mosque
Statement of Financial Activities
for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donation and legacies	3	68,492	68,492	53,936
Total		<u>68,492</u>	<u>68,492</u>	<u>53,936</u>
Expenditure on:				
Other	4	40,260	40,260	57,642
Total		<u>40,260</u>	<u>40,260</u>	<u>57,642</u>
Net gains on investments		–	–	–
Net income	5	<u>28,232</u>	<u>28,232</u>	<u>(3,706)</u>
Transfers between funds		–	–	–
Net income before other gains/(losses)		<u>28,232</u>	<u>28,232</u>	<u>(3,706)</u>
Other gains and losses		–	–	–
Net movement in funds		<u>28,232</u>	<u>28,232</u>	<u>(3,706)</u>
Reconciliation of funds:				
Total funds brought forward		<u>55,876</u>	<u>55,876</u>	<u>59,582</u>
Total funds carried forward		<u><u>84,108</u></u>	<u><u>84,108</u></u>	<u><u>55,876</u></u>

Islamic Education Centre and Mosque
 Balance Sheet
 at 31 March 2024
 Charity No. 1150827

		2024 £	2023 £
Fixed assets			
Tangible assets	7	808,782	817,631
		<u>808,782</u>	<u>817,631</u>
Current assets			
Cash at bank and in hand		103,368	55,876
		<u>103,368</u>	<u>55,876</u>
Creditors: Amount falling due within one year	8	-	-
Net current assets		103,368	55,876
Total assets less current liabilities		912,150	873,507
Net assets excluding pension asset or liability		<u>912,150</u>	<u>873,507</u>
Total net assets		<u><u>912,150</u></u>	<u><u>873,507</u></u>
The funds of the charity			
Restricted funds	9		
Unrestricted funds	9		
General funds		912,150	873,507
		<u>912,150</u>	<u>873,507</u>
Reserves	9		
Total funds		<u><u>912,150</u></u>	<u><u>873,507</u></u>

Approved by the chair and the trustees on 6 September 2024
 And signed on their behalf by:



 Zafer Iqbal
 Trustee
 06 September 2024

Islamic Education Centre and Mosque
Notes to the Accounts
for the year ended 31 March 2024

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 Charity 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.

Funds 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 investments assets at their market value.
Restricted funds	These are available for use subject to restriction imposed by the donor or through terms of an appeal.

Islamic Education Centre and Mosque
Notes to the Accounts

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, donation and gifts is included in 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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Gain/(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.
Gain/(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 marking 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.

Islamic Education Centre and Mosque
Notes to the Accounts

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 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.

Post Balance Sheet Events

There have been no material post balance sheet events to report.

Islamic Education Centre and Mosque

Notes to the Accounts

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 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 expenses 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 contribution have been paid the charity has no further payments obligation. 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.

Receipts 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 of the charity.

Staff costs

Staff expenditure is for special guests on Friday prayers.

Chair and Trustees remuneralon

The Chair and the Trustees do not receive any remuneration or reimbursement of costs for their services.

Accounting fees

No accounting fees have been incurred, as the services rendered were provided free of charge for the charity.

Islamic Education Centre and Mosque
Notes to the Accounts
for the year ended 31 March 2024

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	53,936	53,936
Total	<u>53,936</u>	<u>53,936</u>
Expenditure on:		
Other	57,642	57,642
	<u>57,642</u>	<u>57,642</u>
Net income	(3,706)	(3,706)
Net income before other gains/(losses)	(3,706)	(3,706)
Other gains and losses:		
Net movement in funds	<u>(3,706)</u>	<u>(3,706)</u>
Reconciliation of funds:		
Total funds brought forward	59,582	59,582
Total funds carried forward	<u>55,876</u>	<u>55,876</u>

3 Income from donations and legacies

	Unrestricted	Total 2024	Total 2023
	£	£	£
	68,492	68,492	53,936
	<u>68,492</u>	<u>68,492</u>	<u>53,936</u>

4 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Employee costs	-	-	1,208
Premises costs	30,909	30,909	45,669
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	8,849	8,849	10,411
General administrative costs	502	502	354
Legal and professional costs	-	-	-
	<u>40,260</u>	<u>40,260</u>	<u>57,642</u>

Islamic Education Centre and Mosque
Notes to the Accounts
for the year ended 31 March 2024

5 Net income before transfers	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	8,849	10,411

6 Staff costs	2024	2023
Salaries and wages	-	1,208
	-	1,208

No employee received emoluments in excess of £60,000
The Trustees do not receive any remuneration or reimbursement of costs for their services.

7 Tangible fixed assets	Land & buildings
	£
Cost	
At 1 April 2023	842,737
Additions	-
At 31 March 2024	<u>842,737</u>
Depreciation	
At 1 April 2023	25,106
Charge for the year	8,849
At 31 March 2024	<u>33,955</u>
Net book value	
At 31 March 2024	<u>808,782</u>
At 31 March 2023	<u>817,631</u>

8 Creditors:		
Amounts falling due within one year	2024	2023
Other taxes and social security	-	-
Accruals	-	-
	<u>-</u>	<u>-</u>

9 Movement in funds		Incoming resources (including other gains/losses)	Resources expended	At 31 March 2024
	At 1 April 2023	£	£	£
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	55,876	68,492	(40,260)	84,108
Total funds	<u>55,876</u>	<u>68,492</u>	<u>(40,260)</u>	<u>84,108</u>

Islamic Education Centre and Mosque
Notes to the Accounts
for the year ended 31 March 2024

10 Analysis of net assets between funds	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	842,737	33,955	808,782
Net current assets	103,368	—	103,368
	<u>946,105</u>	<u>33,955</u>	<u>912,150</u>

Restricted funds refer to ammortisation and depreciation

11 Reconciliation of net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2023 £
Cash and cash equivalents	55,876	47,492	103,368
	<u>55,876</u>	<u>47,492</u>	<u>103,368</u>
Net debt	<u>55,876</u>	<u>47,492</u>	<u>103,368</u>

Islamic Education Centre and Mosque
Detailed Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted funds 2024	Total funds 2024	Total funds 2023
Income and endowments from:			
Donations and legacies	68,492	68,492	53,936
	<u>68,492</u>	<u>68,492</u>	<u>53,936</u>
Total income and endowments	68,492	68,492	53,936
Expenditure on:			
Employee costs			
Salaries/wages	-	-	980
	<u>-</u>	<u>-</u>	<u>980</u>
Premises costs			
Rates	3,539	3,539	1,880
Light, heat and power	11,971	11,971	9,461
Premises insurances	1,757	1,757	1,425
Premises repairs and maintenance	11,434	11,434	32,427
Other premises costs	511	511	476
	<u>29,212</u>	<u>29,212</u>	<u>45,669</u>
General administrative costs, inc depreciation and amortisation			
Depreciation of	8,849	8,849	10,411
Stationery and printing	-	-	18
Sundry expenses	1,697	1,697	228
Telephone, fax and broadband	502	502	336
	<u>11,048</u>	<u>11,048</u>	<u>10,993</u>
Legal and professional costs			
Other legal and professional costs	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>
Total of expenditure of other costs	40,260	40,260	57,642
Total expenditure			
Net gains on investments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net income	28,232	28,232	(3,706)
Net income before other gains/(losses)	28,232	28,232	(3,706)
Other gains	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	28,232	28,232	(3,706)

ISLAMIC EDUCATION CENTRE AND MOSQUE

England & Wales - Charity number 1150827

Accounts

Islamic Education Centre and Mosque

Charity No. 1150827

Trustee's Report and Unaudited Accounts

Year Ended 31/03/2023

**Islamic Education Centre and Mosque
Trustee's Annual Report (Charity No. 1150827)
REFERENCE AND ADMINISTRATIVE DETAILS**

Charity No. 1150827

Chair

The following served as a chair during the year:

Munir Younas

Trustee's

The following trustees served during the year:

Coneil Bashir

Zafer Iqbal

Anjum Iftikhar

Sajad Gulbhar

Mohammed Ishaq

Nasir Ahmed Umar

Mazhar Mahmood

Mohammed Maqsood

Mazhar Shameem

Afsan Mehdi

Accountants

Razak & Co

6 Hutton Terrace

Jesmond

Newcastle Upon Tyne

Tyne & Wear

NE2 1QT

Signed on behalf of the Charity's Chair & Trustees.

M. ISHAQ

M. Ishaq

Trustee

15 February 2024

**Islamic Education Centre and Mosque
Trustee's Annual Report (Charity No. 1150827)**

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Signed on behalf of the Charity's Chair and Trustees

m. ISHAQ

**M. Ishaq
Trustee**

15 February 2024

**Islamic Education Centre and Mosque
Independent Examiners Report**

Independent Examiner's Report to the Trustees of Islamic Education Centre and Mosque

I report to the trustees on my examination of the financial statements of Islamic Education Centre Mosque for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider 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 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 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 financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Abdar Razak
6 Hutton terrace
Jesmond
Newcastle upon Tyne
NE2 1QT

15 February 2024

**Islamic Education Centre and Mosque
Statement of Financial Activities
for the year ended 31 March 2023**

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donation and legacies	3	53,936	53,936	57,880
Total		<u>53,936</u>	<u>53,936</u>	<u>57,880</u>
Expenditure on:				
Other	4	57,642	57,642	24,817
Total		<u>57,642</u>	<u>57,642</u>	<u>24,817</u>
Net gains on investments		<u>-</u>	<u>-</u>	<u>-</u>
Net Income	5	(3,706)	(3,706)	33,063
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>
Net income before other gains/(losses)		<u>(3,706)</u>	<u>(3,706)</u>	<u>33,063</u>
Other gains and losses		<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(3,706)</u>	<u>(3,706)</u>	<u>33,063</u>
Reconciliation of funds:				
Total funds brought forward		<u>59,582</u>	<u>59,582</u>	<u>26,519</u>
Total funds carried forward		<u><u>55,876</u></u>	<u><u>55,876</u></u>	<u><u>59,582</u></u>

Islamic Education Centre and Mosque
 Balance Sheet
 at 31 March 2023
 Charity No. 1150827

		2023 £	2022 £
Fixed assets			
Tangible assets	7	817,631	828,042
		<u>817,631</u>	<u>828,042</u>
Current assets			
Cash at bank and in hand		55,876	59,582
		<u>55,876</u>	<u>59,582</u>
Creditors: Amount falling due within one year	8	–	–
Net current assets		55,876	59,582
Total assets less current liabilities		<u>873,507</u>	<u>887,624</u>
Net assets excluding pension asset or liability		<u>873,507</u>	<u>887,624</u>
Total net assets		<u><u>873,507</u></u>	<u><u>887,624</u></u>
The funds of the charity			
Restricted funds	9		
Unrestricted funds	9		
General funds		873,507	887,624
		<u>873,507</u>	<u>887,624</u>
Reserves	9		
Total funds		<u><u>873,507</u></u>	<u><u>887,624</u></u>

Approved by the chair and the trustees on 15 February 2024
 And signed on their behalf by:

M. ISHAQ

M Ishaq
Trustee
15 February 2024

Islamic Education Centre and Mosque
Notes to the Accounts
for the year ended 31 March 2023

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 Charity 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.

Funds 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 investments assets at their market value.
Restricted funds	These are available for use subject to restriction imposed by the donor or through terms of an appeal.

Islamic Education Centre and Mosque
Notes to the Accounts

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, donation and gifts is included in 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.
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.
Gain/(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.
Gain/(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 marking 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.

Islamic Education Centre and Mosque
Notes to the Accounts

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 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.

Post Balance Sheet Events

There have been no material post balance sheet events to report.

Islamic Education Centre and Mosque
Notes to the Accounts

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 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 expenses 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 contribution have been paid the charity has no further payments obligation. 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.

Receipts 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 of the charity.

Staff costs

Staff expenditure is for special guests on Friday prayers.

Chair and Trustees remuneration

The Chair and the Trustees do not receive any remuneration or reimbursement of costs for their services.

Accounting fees

No accounting fees have been incurred, as the services rendered were provided free of charge for the charity.

Islamic Education Centre and Mosque
Notes to the Accounts
for the year ended 31 March 2023

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	57,880	57,880
Total	<u>57,880</u>	<u>57,880</u>
Expenditure on:		
Other	24,817	24,817
	<u>24,817</u>	<u>24,817</u>
Net income	<u>33,063</u>	<u>33,063</u>
Net income before other gains/(losses)	33,063	33,063
Other gains and losses:		
Net movement in funds	<u>33,063</u>	<u>33,063</u>
Reconciliation of funds:		
Total funds brought forward	26,519	26,519
Total funds carried forward	<u>59,582</u>	<u>59,582</u>

3 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
	53,936	53,936	57,880
	<u>53,936</u>	<u>53,936</u>	<u>57,880</u>

4 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Employee costs	1,208	1,208	5,447
Premises costs	45,669	45,669	19,162
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	10,411	10,411	(3,673)
General administrative costs	354	354	965
Legal and professional costs	-	-	2,916
	<u>57,642</u>	<u>57,642</u>	<u>24,817</u>

Islamic Education Centre and Mosque
Notes to the Accounts
for the year ended 31 March 2023

5 Net income before transfers	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	10411	(3,673)

6 Staff costs	2023	2022
Salaries and wages	1208	5447
	<u>1208</u>	<u>5447</u>

No employee received emoluments in excess of £60,000
The Trustees do not receive any remuneration or reimbursement of costs for their services.

7 Tangible fixed assets	Land & buildings
	£
Cost	
At 1 April 2022	842,737
Additions	-
At 31 March 2023	<u>842,737</u>
Depreciation	
At 1 April 2022	14,695
Charge for the year	10,411
At 31 March 2023	<u>25,106</u>
Net book value	
At 31 March 2023	<u>817,631</u>
At 31 March 2022	<u>828,042</u>

8 Creditors:	2023	2022
Amounts falling due within one year		
Other taxes and social security	-	-
Accruals	-	-
	<u>-</u>	<u>-</u>

9 Movement in funds	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2023
	At 1 April 2022		2023
	£	£	£
Restricted funds:			
Unrestricted funds:			
General funds	59,582	(57,642)	55,876
	53,936		
Total funds	<u>59,582</u>	<u>(57,642)</u>	<u>55,876</u>

Islamic Education Centre and Mosque
Notes to the Accounts
for the year ended 31 March 2023

10 Analysis of net assets between funds	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	828,042	10,411	817,631
Net current assets	55,876		55,876
	<u>883,918</u>	<u>10,411</u>	<u>873,507</u>

Restricted funds refer to ammortisation and depreciation

11 Reconciliation of net debt	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash and cash equivalents	59,582	(3,706)	55,876
	<u>59,582</u>	<u>(3,706)</u>	<u>55,876</u>
Net debt	<u>59,582</u>	<u>(3,706)</u>	<u>55,876</u>

Islamic Education Centre and Mosque
Detailed Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted funds 2023	Total funds 2023	Total funds 2022
Income and endowments from:			
Donations and legacies	53,936	53,936	77,880
	<u>53,936</u>	<u>53,936</u>	<u>77,880</u>
Total income and endowments	<u>53,936</u>	<u>53,936</u>	<u>77,880</u>
Expenditure on:			
Employee costs			
Salaries/wages	1,208	1,208	5,447
	<u>1,208</u>	<u>1,208</u>	<u>5,447</u>
Premises costs			
Rates	1,880	1,880	1,298
Light, heat and power	9,461	9,461	9,073
Premises insurances	1,425	1,425	1,337
Premises repairs and maintenance	18,427	18,427	7,413
Other premises costs	476	476	41
	<u>31,669</u>	<u>31,669</u>	<u>19,162</u>
General administrative costs, inc depreciation and amortisation			
Depreciation of	10,411	10,411	(3,673)
Stationery and printing	18	18	515
Telephone, fax and broadband	336	336	450
	<u>10,765</u>	<u>10,765</u>	<u>(2,708)</u>
Legal and professional costs			
Other legal and professional costs	-	-	2,916
	<u>-</u>	<u>-</u>	<u>2,916</u>
Total of expenditure of other costs	<u>43,642</u>	<u>43,642</u>	<u>24,817</u>
Total expenditure			
Net gains on investments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net income	<u>10,294</u>	<u>10,294</u>	<u>53,063</u>
Net income before other gains/(losses)	<u>10,294</u>	<u>10,294</u>	<u>53,063</u>
Other gains	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	<u><u>10,294</u></u>	<u><u>10,294</u></u>	<u><u>53,063</u></u>

ISLAMIC EDUCATION CENTRE AND MOSQUE

England & Wales - Charity number 1150827

Accounts

Islamic Education Centre and Mosque

Charity No. 1150827

Trustees' Report and Unaudited Accounts

31 March 2022

IslamicEducation Centre and Mosque
Contents

	Pages
Trustees' Annual Report	-
Independent Examiner's Report	-

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1150827

Trustees

The following trustees served during the year:

M. Ishaq

M. Maqsood

A. Mehdi

N.A. Umar

Accountants

Ariston Accountants

Ariston house

Albany Road

Gateshead

Tyne & Wear

NE8 3AT

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Signed on behalf of the charity's trustees

M. Ishaq

Trustee

31 March 2022

m. ISHAQ 09/06/2023

**IslamicEducation Centre and Mosque
Independent Examiners Report**

Independent Examiner's Report to the trustees of IslamicEducation Centre and Mosque

I report to the trustees on my examination of the financial statements of IslamicEducation Centre and Mosque for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider 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 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 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 financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

 . 12/06/2023

Abiodun Folorunsho
7 Flass Avenue
Usher Moor
Durham

DH7 7LE
31 March 2022

Islamic Education Centre and Mosque
Statement of Financial Activities
for the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	3	57,880	57,880	44,376
Total		57,880	57,880	44,376
Expenditure on:				
Other	4	24,817	24,817	23,189
Total		24,817	24,817	23,189
Net gains on investments		-	-	-
Net income	5	33,063	33,063	21,187
Transfers between funds		-	-	-
Net income before other gains/(losses)		33,063	33,063	21,187
Other gains and losses				
Net movement in funds		33,063	33,063	21,187
Reconciliation of funds:				
Total funds brought forward		854,561	854,561	838,427
Total funds carried forward		887,624	887,624	859,614

Islamic Education Centre and Mosque

Balance Sheet

at 31 March 2022

Charity No. 1150827

		2022	2021
		£	£
Fixed assets			
Tangible assets	7	828,042	768,185
		<u>828,042</u>	<u>768,185</u>
Current assets			
Cash at bank and in hand		59,582	89,673
		<u>59,582</u>	<u>89,673</u>
Creditors: Amount falling due within one year	8	-	1,756
Net current assets		59,582	91,429
Total assets less current liabilities		887,624	859,614
Net assets excluding pension asset or liability		<u>887,624</u>	<u>859,614</u>
Total net assets		<u><u>887,624</u></u>	<u><u>859,614</u></u>
The funds of the charity			
Restricted funds	9		
Unrestricted funds	9		
General funds		887,624	854,561
		<u>887,624</u>	<u>854,561</u>
Reserves	9		
Total funds		<u><u>887,624</u></u>	<u><u>854,561</u></u>

Approved by the trustees on 31 March 2022

And signed on their behalf by:

M. Ishaq *m ISHAQ* 09/06/2023
 Trustee
 31 March 2022

Governing Document:

The Mosque serves the spiritual, religious and communal needs of area Muslims by means of nurturing their faith, upholding their values, and fostering the well-being of the surrounding community through worship, charity, education, outreach, and civic engagement.

Charitable Objects: The Advancement of the Islamic faith by the provision of facilities for worship and religious education.

The Building is owned by the Charity and three trustees are named on the Title Deeds

The Trustees do not take any wages for the works they do. All works are done as a gesture of good will. The trustees and members do not trade with the charity. The accountants do not take any fees for their services to the charity.

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.

Notes to the Accounts

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.
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.

Notes to the Accounts

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.

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.

Notes to the Accounts

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.

ISLAMIC EDUCATION CENTRE AND MOSQUE

England & Wales - Charity number 1150827

Accounts

**Islamic Education Centre and Mosque
Contents**

	Pages
Trustees' Annual Report	-
Independent Examiner's Report	-

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1150827

Trustees

The following trustees served during the year:

M. Ishaq

M. Maqsood

A. Mehdi

N.A. Umar

Accountants

Ariston Accountants

Ariston house

Albany Road

Gateshead

Tyne & Wear

NE8 3AT

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document provide a safe environment for muslims to worship in and educate the public about Islam

The main activities undertaken in relation to those purposes is by setting up the islamic centre and Maintaining good relations with those around

The Islamic and education centre allows muslims to come in and pray. Education for muslims and non muslims is available.

Daily prayer Service

Friday Prayer Service

As a Separate disclosure it can be confirmed that the building is owned by the Charity however the 4 trustees named in the disclosure have been added o the deeds for the safegaurding and physical duties. Their Addition to the deeds gives them no right to buy sell or transfer the Property in any way shape or form

ACHIEVEMENTS AND PERFORMANCE

The charity has achieved a regular donors and regular people coming in and out of the Islamic centre. We have been a source of support for the community during the Covid 19 period

FINANCIAL REVIEW

As a review of the financial position at the end of the year. Due to goverment restrictions the charity managed to recieve some on line donations by regular donors.

The Policy on Reserves is that all money will be held in the bank and used for the Charity only

The Charity now has a good base. The donors are made up of regulars.

In the Circumstances that there is a deficit a large campaign is run to raise funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

All details are maintained in the governing document.

All details are maintained in the governing document.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

That the trustees are responsible for the maintenance and integrity of information included on the company's website and to represent the company in many ways

Signed on behalf of the charity's trustees



M. Maqsood

Trustee

13 December 2022

Independent Examiner's Report to the trustees of Islamic Education Centre and Mosque

I report to the trustees on my examination of the financial statements of Islamic Education Centre and Mosque for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider 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 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 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 financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Ariston Accountants
Ariston house
Albany Road
Gateshead
Tyne & Wear
NE8 3AT
13 December 2022

ABISSUN FOLORUNSHO (FCCA)



15/03/2023.

7, PLASS AVENUE
USHAW MOOR DURHAM
DH7 7LE

Objectives and activities

The purpose of the Charity as set out in the governing documents is to provide a safe environment for Muslims to worship in and the main activities undertaken in relation to those purposes is by setting up the Islamic centre and maintaining good relations with all the community.

The Islamic education centre allows Muslims to come and pray. Education for And Muslims is available.

Activities, services

Daily Prayer services and Friday Prayer Services.

Other Disclosures:

As a Separate disclosure it can be confirmed that the building is owned by the Charity however the 4 trustees named in the disclosure have been added o the deeds for the safeguarding and physical duties. Their Addition to the deeds gives them no right to buy sell or transfer the Property in any way shape or form.

Islamic Education Centre and Mosque
Statement of Financial Activities
for the year ended 31 March 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies	2	44,376	44,376	77,313
Total		44,376	44,376	77,313
Expenditure on:				
Other	3	23,189	23,189	13,365
Total		23,189	23,189	13,365
Net gains on investments		-	-	-
Net income	4	21,187	21,187	63,948
Transfers between funds		-	-	-
Net income before other gains/(losses)		21,187	21,187	63,948
Other gains and losses				
Net movement in funds		21,187	21,187	63,948
Reconciliation of funds:				
Total funds brought forward		849,448	849,448	785,500
Total funds carried forward		870,635	870,635	849,448

Islamic Education Centre and Mosque

Balance Sheet

at 31 March 2021

Charity No. 1150827

		2021	2020
		£	£
Fixed assets			
Tangible assets	6	779,206	782,879
		<u>779,206</u>	<u>782,879</u>
Current assets			
Cash at bank and in hand		89,673	64,812
		<u>89,673</u>	<u>64,812</u>
Creditors: Amount falling due within one year	7	1,757	1,757
		<u>1,757</u>	<u>1,757</u>
Net current assets		91,430	66,569
Total assets less current liabilities		870,636	849,448
Creditors: Amounts falling due after more than one year	8	(1)	-
		<u>(1)</u>	<u>-</u>
Net assets excluding pension asset or liability		870,635	849,448
		<u>870,635</u>	<u>849,448</u>
Total net assets		<u><u>870,635</u></u>	<u><u>849,448</u></u>
The funds of the charity			
Restricted funds	9		
Unrestricted funds	9		
General funds		870,635	849,448
		<u>870,635</u>	<u>849,448</u>
Reserves	9		
		<u>870,635</u>	<u>849,448</u>
Total funds		<u><u>870,635</u></u>	<u><u>849,448</u></u>

Approved by the trustees on 13 December 2022

And signed on their behalf by:

M. Maqsood

Trustee

13 December 2022

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.
- 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.

Notes to the Accounts

Expenditure

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

Taxation

The charity is exempt from 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 Income from donations and legacies

Unrestricted	Total 2021	Total 2020
£	£	£
44,376	44,376	77,313
<u>44,376</u>	<u>44,376</u>	<u>77,313</u>

Islamic Education Centre and Mosque
Notes to the Accounts

3 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Employee costs	360	360	4,610
Premises costs	26,502	26,502	12,428
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	(3,673)	(3,673)	(3,673)
	<u>23,189</u>	<u>23,189</u>	<u>13,365</u>

4 Net income before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	(3,673)	(3,673)

5 Staff costs

	2021	2020
Salaries and wages	360	4,610
	<u>360</u>	<u>4,610</u>

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

6 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 April 2020	758,638	27,915	786,553
At 31 March 2021	<u>758,638</u>	<u>27,915</u>	<u>786,553</u>
Depreciation and impairment			
At 1 April 2020	-	3,674	3,674
Depreciation charge for the year	-	3,673	3,673
At 31 March 2021	<u>-</u>	<u>7,347</u>	<u>7,347</u>
Net book values			
At 31 March 2021	<u>758,638</u>	<u>20,568</u>	<u>779,206</u>
At 31 March 2020	<u>758,638</u>	<u>24,241</u>	<u>782,879</u>

7 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Other taxes and social security	(1,757)	(1,757)
	<u>(1,757)</u>	<u>(1,757)</u>

Notes to the Accounts

8 Creditors:

amounts falling due after more than one year

	2021	2020
	£	£
Accruals	1	-
	<u>1</u>	<u>-</u>

9 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2021
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	849,448	44,376	(23,189)	870,635
Total funds	<u>849,448</u>	<u>44,376</u>	<u>(23,189)</u>	<u>870,635</u>

10 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	758,638	20,568	779,206
Net current assets	1,757	89,673	91,430
Creditors due in more than one year and provisions	(1)	-	(1)
	<u>760,394</u>	<u>110,241</u>	<u>870,635</u>

11 Reconciliation of net debt

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash and cash equivalents	64,812	24,861	89,673
	<u>64,812</u>	<u>24,861</u>	<u>89,673</u>
Net debt	<u>64,812</u>	<u>24,861</u>	<u>89,673</u>

Islamic Education Centre and Mosque
Detailed Statement of Financial Activities
for the year ended 31 March 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	44,376	44,376	77,313
	<u>44,376</u>	<u>44,376</u>	<u>77,313</u>
Total income and endowments	44,376	44,376	77,313
Expenditure on:			
Employee costs			
Salaries/wages	360	360	4,610
	<u>360</u>	<u>360</u>	<u>4,610</u>
Premises costs			
Rates	748	748	2,260
Light, heat and power	6,226	6,226	7,147
Premises insurances	1,976	1,976	2,811
Premises repairs and maintenance	15,711	15,711	-
Other premises costs	1,841	1,841	210
	<u>26,502</u>	<u>26,502</u>	<u>12,428</u>
General administrative costs, including depreciation and amortisation			
Depreciation of	(3,673)	(3,673)	(3,673)
	<u>(3,673)</u>	<u>(3,673)</u>	<u>(3,673)</u>
Total of expenditure of other costs	23,189	23,189	13,365
Total expenditure	23,189	23,189	13,365
Net gains on investments	-	-	-
	<u>21,187</u>	<u>21,187</u>	<u>63,948</u>
Net income			
Net income before other gains/(losses)	21,187	21,187	63,948
Other Gains	-	-	-
	<u>21,187</u>	<u>21,187</u>	<u>63,948</u>
Net movement in funds	21,187	21,187	63,948
Reconciliation of funds:			
Total funds brought forward	849,448	849,448	785,500
Total funds carried forward	<u>870,635</u>	<u>870,635</u>	<u>849,448</u>