

**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**

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

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

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

**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**

<b>2025</b>	<b>2024</b>
<b>£</b>	<b>£</b>

**(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.
<b>Expenditure</b>	
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 2025**

**6 Plant, machinery and motor vehicles**

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

**7 Other fixed assets**

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