

# Harrogate Islamic Association

England & Wales · Charity number 1162809

## Details

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**Other names** AN NUR

**Status** Registered

**Legal form** CIO

**Registered** 2015-07-23

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

## Contact

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**Address** 4 Belford Road  
Harrogate  
North Yorkshire  
HG1 1JA

**Phone** 01423

**Email** [Info@harrogatemuslims.org](mailto:Info@harrogatemuslims.org)

**Website** [harrogatemuslims.org](http://harrogatemuslims.org)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE: (A) TO ADVANCE THE ISLAMIC FAITH IN HARROGATE AND DISTRICT FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF PRAYER MEETINGS, LECTURES, PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS AND THE DISTRIBUTION OF LITERATURE/ INFORMATION TO ENLIGHTEN OTHERS ABOUT THE ISLAMIC RELIGION; AND(B) TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF HARROGATE AND DISTRICT WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND OTHER LEISURE TIME OCCUPATIONS WITH THE OBJECTS OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS. (II)TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMBINED MOSQUE AND COMMUNITY CENTRE (HEREINAFTER CALLED 'THE CENTRE') AND TO MAINTAIN AND MANAGE THE SAME IN FURTHERANCE OF THESE OBJECTS.

**Activities:** We are fundraising to buy a place of worship in our local community area.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

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- **Area of benefit:** IN HARROGATE AND DISTRICT
- North Yorkshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-06-30	£60,293	£152,398	-	-
2024-06-30	£83,392	£90,555	-	-
2023-06-30	£165,397	£58,749	-	-
2022-06-30	£525,762	£517,173	£618,003	0
2021-06-30	£20,197	£0	-	-

## Trustees

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Name	Role	Appointed
Babar Ahmed Khan		2020-09-25
Hasan Muhammad		2020-09-25
Reda Djamaa		2020-09-25
Sheriff Oyekanmi		2020-09-25

**Harrogate Islamic Association**

England & Wales - Charity number 1162809

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# Accounts

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Harrogate Islamic Association

Charity No. 1162809

Trustees' Report and Unaudited Accounts

30 June 2025

Harrogate Islamic Association  
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Harrogate Islamic Association

The trustees present their report with the unaudited financial statements of the charity for the year ended 30 June 2025.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1162809

Principal Office

Harrogate Islamic Association

Claro Road

Harrogate

West Yorkshire

HG1 4BA

Trustees

The following trustees served during the year:

R. Djamaa

B. Khan

H. Muhammed

S. Oyekammi

Accountants

Rehman Michael & Co.

277 Roundhay Rd

Leeds

West Yorkshire

LS8 4HS

Bankers

Lloyds Bank

8-11 Cambridge Cres

Harrogate

West Yorkshire

HG1 1PQ

#### OBJECTIVES AND ACTIVITIES

(a) To advance the Islamic faith in Harrogate and district for the benefit of the public.

(b) To promote for the benefit of the inhabitants of Harrogate and District without distinction.

(c) To establish or secure the establishment of a combined Mosque and community centre.

#### ACHIEVEMENTS AND PERFORMANCE

During this year our volunteers have raised £60,292.23 in donations

The building development has continued

Donations provided to the Islamic Relief charity

We will aim to complete all the necessary repairs and renovations

#### FINANCIAL REVIEW

Harrogate Islamic Association  
Trustees Annual Report

At year end we have funds of £92,082.68 in the bank

This will be partly used for the renovations and ongoing running costs

Careful controls are in place to ensure cashflow

Therefore, we are in a strong financial position to continue into future years

#### PLANS FOR FUTURE PERIODS

To complete the renovation work in stages

To ultimately fully complete and open the centre for its intended use

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

The association is governed by a written constitution

The Management Committee appoints Trustees from amongst themselves

The Trustees manage the duties and tasks appointed during regular meetings

Trustees are already familiar with the work of the Association

Currently all the personnel involved are volunteers

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

B. Khan  
Trustee  
16 March 2026

Independent Examiner's Report to the trustees of Harrogate Islamic Association

I report to the trustees on my examination of the financial statements of Harrogate Islamic Association for the year ended 30 June 2025.

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').

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 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.

Azeem Malik ACA, FCCA  
Rehman Michael & Co.  
277 Roundhay Rd  
Leeds  
West Yorkshire

LS8 4HS  
16 March 2026

Harrogate Islamic Association  
Statement of Financial Activities  
for the year ended 30 June 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	3	60,293	60,293	83,114
Other	4	-	-	278
Total		60,293	60,293	83,392
Expenditure on:				
Raising funds	5	40	40	95
Charitable activities	6	1,769	1,769	6,886
Other	7	150,589	150,589	83,574
Total		152,398	152,398	90,555
Net gains on investments		-	-	-
Net expenditure		(92,105)	(92,105)	(7,163)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(92,105)	(92,105)	(7,163)
Other gains and losses				
Net movement in funds		(92,105)	(92,105)	(7,163)
Reconciliation of funds:				
Total funds brought forward		667,488	667,488	674,651
Total funds carried forward		575,383	575,383	667,488

Harrogate Islamic Association

Balance Sheet

at 30 June 2025

Charity No. 1162809		2025 £	2024 £
Fixed assets			
Tangible assets	9	<u>483,299</u>	<u>483,299</u>
		483,299	483,299
Current assets			
Cash at bank and in hand		<u>92,083</u>	<u>184,188</u>
		92,083	184,188
Net current assets		92,083	184,188
Total assets less current liabilities		575,382	667,487
Creditors: Amounts falling due after more than one year	10	<u>1</u>	<u>1</u>
Net assets excluding pension asset or liability		575,383	667,488
Total net assets		<u>575,383</u>	<u>667,488</u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		<u>575,383</u>	<u>667,488</u>
		575,383	667,488
Reserves	11		
Total funds		<u>575,383</u>	<u>667,488</u>

Approved by the trustees on 18 March 2026

And signed on their behalf by:

B. Khan

Trustee

18 March 2026

## 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.

#### Expenditure

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

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Freehold investment property

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

#### Stocks

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

#### Trade and other debtors

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

#### Cash and cash equivalents

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

#### Trade and other creditors

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

#### Research and development

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

#### Foreign currencies

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

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

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

#### Leased assets

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

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

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

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

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

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

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

#### Pension costs

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

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

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

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	83,114	83,114
Other	278	278
Total	<u>83,392</u>	<u>83,392</u>
Expenditure on:		
Raising funds	95	95
Charitable activities	6,886	6,886
Other	83,574	83,574
Total	<u>90,555</u>	<u>90,555</u>
Net income	<u>(7,163)</u>	<u>(7,163)</u>
Net income before other gains/(losses)	(7,163)	(7,163)
Other gains and losses:		
Net movement in funds	<u>(7,163)</u>	<u>(7,163)</u>
Reconciliation of funds:		
Total funds brought forward	674,651	674,651
Total funds carried forward	<u><u>667,488</u></u>	<u><u>667,488</u></u>

3 Income from donations and legacies

Unrestricted	Total 2025	Total 2024
£	£	£
60,293	60,293	83,114
<u>60,293</u>	<u>60,293</u>	<u>83,114</u>

4 Other income

Total 2025	Total 2024
£	£
-	278
<u>-</u>	<u>278</u>

5 Expenditure on raising funds

Unrestricted	Total	Total
	2025	2024
£	£	£
<i>Fundraising trading costs</i>		
40	40	95
<u>40</u>	<u>40</u>	<u>95</u>

6 Expenditure on charitable activities

Unrestricted	Total	Total
	2025	2024
£	£	£
<i>Expenditure on charitable activities</i>		
1,769	1,769	6,886
<u>1,769</u>	<u>1,769</u>	<u>6,886</u>
<i>Governance costs</i>		

7 Other expenditure

Unrestricted	Total	Total
	2025	2024
£	£	£
Employee costs	6,250	6,116
Motor and travel costs	1,624	2,396
Premises costs	136,062	72,012
General administrative costs	3,741	848
Legal and professional costs	2,912	2,202
<u>150,589</u>	<u>150,589</u>	<u>83,574</u>

8 Staff costs

	2025	2024
Salaries and wages	6,000	6,000
	<u>6,000</u>	<u>6,000</u>

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

9 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 July 2024	483,299	483,299
At 30 June 2025	<u>483,299</u>	<u>483,299</u>
Net book values		
At 30 June 2025	<u>483,299</u>	<u>483,299</u>
At 30 June 2024	<u>483,299</u>	<u>483,299</u>

Harrogate Islamic Association  
Notes to the Accounts

10 Creditors:  
amounts falling due after more than one year

	2025	2024
	£	£
Accruals	(1)	(1)
	<u>(1)</u>	<u>(1)</u>

11 Movement in funds

	At 1 July 2024	Incoming resources (including other gains/losses ) £	Resources expended £	At 30 June 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	667,488	60,293	(152,398)	575,383
Total funds	<u>667,488</u>	<u>60,293</u>	<u>(152,398)</u>	<u>575,383</u>

12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	483,299	-	483,299
Net current assets	92,083	-	92,083
Creditors due in more than one year and provisions	-	1	1
	<u>575,382</u>	<u>1</u>	<u>575,383</u>

13 Reconciliation of net debt

	At 1 July 2024 £	Cash flows £	At 30 June 2025 £
Cash and cash equivalents	184,188	(92,105)	92,083
	<u>184,188</u>	<u>(92,105)</u>	<u>92,083</u>
Net debt	<u>184,188</u>	<u>(92,105)</u>	<u>92,083</u>

Harrogate Islamic Association  
Statement of Cash flows  
for the year ended 30 June 2025

	2025 £	2024 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(92,105)	(7,163)
Adjustments for:		
Decrease in trade and other payables	-	(1)
Net cash used in operating activities	<u>(92,105)</u>	<u>(7,442)</u>
Net cash from investing activities	<u>-</u>	<u>278</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(92,105)	(7,164)
Cash and cash equivalents at the beginning of the year	184,188	191,352
Cash and cash equivalents at the end of the year	<u>92,083</u>	<u>184,188</u>
Components of cash and cash equivalents		
Cash and bank balances	92,083	184,188
	<u>92,083</u>	<u>184,188</u>

Harrogate Islamic Association  
Detailed Statement of Financial Activities  
for the year ended 30 June 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	60,293	60,293	83,114
	<u>60,293</u>	<u>60,293</u>	<u>83,114</u>
Other	-	-	278
	<u>-</u>	<u>-</u>	<u>278</u>
Total income and endowments	60,293	60,293	83,392
Expenditure on:			
Costs of other trading activities	40	40	95
	<u>40</u>	<u>40</u>	<u>95</u>
Total of expenditure on raising funds	40	40	95
Charitable activities	1,769	1,769	6,886
	<u>1,769</u>	<u>1,769</u>	<u>6,886</u>
Total of expenditure on charitable activities	1,769	1,769	6,886
Employee costs			
Salaries/wages	6,000	6,000	6,000
Staff welfare	250	250	116
	<u>6,250</u>	<u>6,250</u>	<u>6,116</u>
Motor and travel costs			
Travel and subsistence	1,624	1,624	2,396
	<u>1,624</u>	<u>1,624</u>	<u>2,396</u>
Premises costs			
Rent	8,635	8,635	7,111
Light, heat and power	3,261	3,261	4,053
Premises cleaning	1,296	1,296	-
Premises repairs and maintenance	122,870	122,870	60,848
	<u>136,062</u>	<u>136,062</u>	<u>72,012</u>
General administrative costs, including depreciation and amortisation			
Equipment leasing and hire charges	2,731	2,731	-
General insurances	861	861	789

Harrogate Islamic Association  
Detailed Statement of Financial Activities

Sundry expenses	149	149	59
	<u>3,741</u>	<u>3,741</u>	<u>848</u>
Legal and professional costs			
Other legal and professional costs	2,912	2,912	2,202
	<u>2,912</u>	<u>2,912</u>	<u>2,202</u>
Total of expenditure of other costs	<u>150,589</u>	<u>150,589</u>	<u>83,574</u>
Total expenditure	152,398	152,398	90,555
Net gains on investments	-	-	-
	<u>(92,105)</u>	<u>(92,105)</u>	<u>(7,163)</u>
Net expenditure			
Net expenditure before other gains/(losses)	(92,105)	(92,105)	(7,163)
Other Gains	-	-	-
	<u>(92,105)</u>	<u>(92,105)</u>	<u>(7,163)</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	667,488	667,488	674,651
Total funds carried forward	<u>575,383</u>	<u>575,383</u>	<u>667,488</u>

**Harrogate Islamic Association**

England & Wales - Charity number 1162809

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# Accounts

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Harrogate Islamic Association

Charity No. 1162809

Trustees' Report and Unaudited Accounts

30 June 2024

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(c) To establish or secure the establishment of a combined Mosque and community centre.

#### ACHIEVEMENTS AND PERFORMANCE

During this year our volunteers have raised £83,113.87 in donations

The building development has continued

Donations provided for Flood Relief & to the Islamic Relief charity

We will aim to complete all the necessary repairs and renovations

#### FINANCIAL REVIEW

Harrogate Islamic Association  
Trustees Annual Report

At year end we have funds of £184,188.14 in the bank

This will be partly used for the renovations and ongoing running costs

Careful controls are in place to ensure cashflow

Therefore, we are in a strong financial position to continue into future years

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Signed on behalf of the charity's trustees

B. Khan

Trustee

03 September 2025

Independent Examiner's Report to the trustees of Harrogate Islamic Association

I report to the trustees on my examination of the financial statements of Harrogate Islamic Association for the year ended 30 June 2024.

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- the financial statements do not accord with those records; or
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Azeem Malik ACA, FCCA  
Rehman Michael & Co.  
277 Roundhay Rd  
Leeds  
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LS8 4HS  
03 September 2025

Harrogate Islamic Association  
Statement of Financial Activities  
for the year ended 30 June 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	3	83,114	83,114	115,397
Other	4	278	278	-
Total		83,392	83,392	115,397
Expenditure on:				
Raising funds	5	95	95	37
Charitable activities	6	6,886	6,886	9,702
Other	7	83,574	83,574	49,010
Total		90,555	90,555	58,749
Net gains on investments		-	-	-
Net (expenditure)/income		(7,163)	(7,163)	56,648
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(7,163)	(7,163)	56,648
Other gains and losses				
Net movement in funds		(7,163)	(7,163)	56,648
Reconciliation of funds:				
Total funds brought forward		674,651	674,651	618,003
Total funds carried forward		667,488	667,488	674,651

Harrogate Islamic Association

Balance Sheet

at 30 June 2024

Charity No. 1162809		2024	2023
		£	£
Fixed assets			
Tangible assets	9	<u>483,299</u>	<u>483,299</u>
		483,299	483,299
Current assets			
Cash at bank and in hand		<u>184,188</u>	<u>191,352</u>
		184,188	191,352
Net current assets		184,188	191,352
Total assets less current liabilities		667,487	674,651
Creditors: Amounts falling due after more than one year	10	<u>1</u>	<u>-</u>
Net assets excluding pension asset or liability		667,488	674,651
Total net assets		<u>667,488</u>	<u>674,651</u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		<u>667,488</u>	<u>674,651</u>
		667,488	674,651
Reserves	11		
Total funds		<u>667,488</u>	<u>674,651</u>

Approved by the trustees on 03 September 2025

And signed on their behalf by:

B. Khan

Trustee

03 September 2025

## 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.

#### Expenditure

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

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Freehold investment property

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

#### Stocks

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

#### Trade and other debtors

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

#### Cash and cash equivalents

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

#### Trade and other creditors

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

#### Research and development

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

#### Foreign currencies

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

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

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

#### Leased assets

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

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

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

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

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

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

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

#### Pension costs

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

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

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

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	115,397	115,397
Total	<u>115,397</u>	<u>115,397</u>
Expenditure on:		
Raising funds	36	36
Charitable activities	9,702	9,702
Other	(989)	(989)
Total	<u>8,749</u>	<u>8,749</u>
Net income	<u>106,648</u>	<u>106,648</u>
Net income before other gains/(losses)	106,648	106,648
Other gains and losses:		
Net movement in funds	<u>106,648</u>	<u>106,648</u>
Reconciliation of funds:		
Total funds brought forward	618,003	618,003
Total funds carried forward	<u><u>724,651</u></u>	<u><u>724,651</u></u>

3 Income from donations and legacies

Unrestricted £	Total 2024 £	Total 2023 £
83,114	83,114	115,397
<u>83,114</u>	<u>83,114</u>	<u>115,397</u>

4 Other income

Unrestricted £	Total 2024 £	Total 2023 £
278	278	-
<u>278</u>	<u>278</u>	<u>-</u>

5 Expenditure on raising funds

Unrestricted	Total	Total
	2024	2023
£	£	£
<i>Fundraising trading costs</i>		
95	95	37
<u>95</u>	<u>95</u>	<u>37</u>

6 Expenditure on charitable activities

Unrestricted	Total	Total
	2024	2023
£	£	£
<i>Expenditure on charitable activities</i>		
6,886	6,886	9,702
<u>6,886</u>	<u>6,886</u>	<u>9,702</u>
<i>Governance costs</i>		

7 Other expenditure

Unrestricted	Total	Total
	2024	2023
£	£	£
Employee costs	6,116	-
Motor and travel costs	2,396	2,050
Premises costs	72,012	44,658
General administrative costs	848	716
Legal and professional costs	2,202	1,586
<u>83,574</u>	<u>83,574</u>	<u>49,010</u>

8 Staff costs

	2024	2023
	£	£
Salaries and wages	6,000	-
	<u>6,000</u>	<u>-</u>

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

9 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 July 2023	483,299	483,299
At 30 June 2024	<u>483,299</u>	<u>483,299</u>
Net book values		
At 30 June 2024	<u>483,299</u>	<u>483,299</u>
At 30 June 2023	<u>483,299</u>	<u>483,299</u>

## 10 Creditors:

amounts falling due after more than one year

	2024	2023
	£	£
Accruals	(1)	-
	<u>(1)</u>	<u>-</u>

## 11 Movement in funds

	At 1 July 2023	Incoming resources (including other gains/losses )	Resources expended	At 30 June 2024
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	674,651	83,392	(90,555)	667,488
Total funds	<u>674,651</u>	<u>83,392</u>	<u>(90,555)</u>	<u>667,488</u>

## 12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	483,299	-	483,299
Net current assets	184,188	-	184,188
Creditors due in more than one year and provisions	-	1	1
	<u>667,487</u>	<u>1</u>	<u>667,488</u>

## 13 Reconciliation of net debt

	At 1 July 2023	Cash flows	At 30 June 2024
	£	£	£
Cash and cash equivalents	191,352	(7,164)	184,188
	<u>191,352</u>	<u>(7,164)</u>	<u>184,188</u>
Net debt	<u>191,352</u>	<u>(7,164)</u>	<u>184,188</u>

Harrogate Islamic Association  
Statement of Cash flows  
for the year ended 30 June 2024

	2024 £	2023 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(7,163)	106,648
Adjustments for:		
Dividends, interest and rents from investments	(278)	-
Decrease in trade and other payables	(1)	-
Net cash (used in)/provided by operating activities	<u>(7,442)</u>	<u>106,648</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	278	-
Net cash from investing activities	<u>278</u>	<u>-</u>
Net cash used in financing activities	<u>-</u>	<u>(50,000)</u>
Net (decrease)/increase in cash and cash equivalents	(7,164)	56,648
Cash and cash equivalents at the beginning of the year	191,352	134,704
Cash and cash equivalents at the end of the year	<u>184,188</u>	<u>191,352</u>
Components of cash and cash equivalents		
Cash and bank balances	184,188	191,352
	<u>184,188</u>	<u>191,352</u>

Harrogate Islamic Association  
Detailed Statement of Financial Activities  
for the year ended 30 June 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	83,114	83,114	115,397
	<u>83,114</u>	<u>83,114</u>	<u>115,397</u>
Other	278	278	-
	<u>278</u>	<u>278</u>	<u>-</u>
Total income and endowments	83,392	83,392	115,397
Expenditure on:			
Costs of other trading activities	95	95	37
	<u>95</u>	<u>95</u>	<u>37</u>
Total of expenditure on raising funds	95	95	37
Charitable activities	6,886	6,886	9,702
	<u>6,886</u>	<u>6,886</u>	<u>9,702</u>
Total of expenditure on charitable activities	6,886	6,886	9,702
Employee costs			
Salaries/wages	6,000	6,000	-
Staff welfare	116	116	-
	<u>6,116</u>	<u>6,116</u>	<u>-</u>
Motor and travel costs			
Travel and subsistence	2,396	2,396	2,050
	<u>2,396</u>	<u>2,396</u>	<u>2,050</u>
Premises costs			
Rent	7,111	7,111	6,855
Rates	-	-	1,013
Light, heat and power	4,053	4,053	-
Premises repairs and maintenance	60,848	60,848	36,790
	<u>72,012</u>	<u>72,012</u>	<u>44,658</u>
General administrative costs, including depreciation and amortisation			
General insurances	789	789	716
Sundry expenses	59	59	-
	<u>848</u>	<u>848</u>	<u>716</u>

Harrogate Islamic Association  
Detailed Statement of Financial Activities

Legal and professional costs			
Other legal and professional costs	2,202	2,202	1,586
	<u>2,202</u>	<u>2,202</u>	<u>1,586</u>
Total of expenditure of other costs	<u>83,574</u>	<u>83,574</u>	<u>49,010</u>
Total expenditure	90,555	90,555	58,749
Net gains on investments	-	-	-
	<u>(7,163)</u>	<u>(7,163)</u>	<u>56,648</u>
Net (expenditure)/income			
Net (expenditure)/income before other gains/(losses)	<u>(7,163)</u>	<u>(7,163)</u>	<u>56,648</u>
Other Gains	-	-	-
	<u>(7,163)</u>	<u>(7,163)</u>	<u>56,648</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	674,651	674,651	618,003
Total funds carried forward	<u>667,488</u>	<u>667,488</u>	<u>674,651</u>

**Harrogate Islamic Association**

England & Wales - Charity number 1162809

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# Accounts

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Harrogate Islamic Association

Charity No. 1162809

Trustees' Report and Unaudited Accounts

30 June 2023

Harrogate Islamic Association  
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Harrogate Islamic Association

The trustees present their report with the unaudited financial statements of the charity for the year ended 30 June 2023.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1162809

Principal Office

Harrogate Islamic Association

Claro Road

Harrogate

West Yorkshire

HG1 4BA

Trustees

The following trustees served during the year:

R. Djamaa

B. Khan

H. Muhammed

S. Oyekammi

Accountants

RK Accountants & Tax Advisors

Acre House

47 Sticker Lane

Bradford

West Yorkshire

BD4 8QB

Bankers

Lloyds Bank

8-11 Cambridge Cres

Harrogate

West Yorkshire

HG1 1PQ

#### OBJECTIVES AND ACTIVITIES

(a) To advance the Islamic faith in Harrogate and district for the benefit of the public.

(b) To promote for the benefit of the inhabitants of Harrogate and District without distinction.

(c) To establish or secure the establishment of a combined Mosque and community centre.

#### ACHIEVEMENTS AND PERFORMANCE

During this year our volunteers have raised £165,396.50 in donations

The building development and construction repairs have started

We have provided donations for Flood Relief & Earthquakes

We have supported another charity by providing a loan to support them

Next step is to complete all the necessary repairs and renovations

#### FINANCIAL REVIEW

At year end we have funds of £191,351.10 in the bank

This will be partly used for the renovations and ongoing running costs

Careful controls are in place to ensure cashflow

Therefore, we are in a strong financial position to continue into future years

#### PLANS FOR FUTURE PERIODS

To complete the renovation work in stages

To ultimately fully complete and open the centre for its intended use

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

The association is governed by a written constitution

The Management Committee appoints Trustees from amongst themselves

The Trustees manage the duties and tasks appointed during regular meetings

Trustees are already familiar with the work of the Association

Currently all the personnel involved are volunteers

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

B. Khan  
Trustee  
30 June 2023

Independent Examiner's Report to the trustees of Harrogate Islamic Association

I report to the trustees on my examination of the financial statements of Harrogate Islamic Association for the year ended 30 June 2023.

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').

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 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.

Saqib Khan MAAT  
RK Accountants & Tax Advisors  
Acre House  
47 Sticker Lane  
Bradford  
West Yorkshire  
BD4 8QB  
30 June 2023

Harrogate Islamic Association  
Statement of Financial Activities  
for the year ended 30 June 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	3	165,397	165,397	525,763
Total		165,397	165,397	525,763
Expenditure on:				
Raising funds	4	36	36	1,500
Charitable activities	5	9,702	9,702	-
Other	6	49,011	49,011	32,374
Total		58,749	58,749	33,874
Net gains on investments		-	-	-
Net income		106,648	106,648	491,889
Transfers between funds		-	-	-
Net income before other gains/(losses)		106,648	106,648	491,889
Other gains and losses				
Net movement in funds		106,648	106,648	491,889
Reconciliation of funds:				
Total funds brought forward		618,003	618,003	126,114
Total funds carried forward		724,651	724,651	618,003

Harrogate Islamic Association

Balance Sheet

at 30 June 2023

Charity No. 1162809

		2023	2022
		£	£
Fixed assets			
Tangible assets	8	483,299	483,299
		<u>483,299</u>	<u>483,299</u>
Current assets			
Debtors	9	50,000	-
Cash at bank and in hand		191,352	134,704
		<u>241,352</u>	<u>134,704</u>
Net current assets		241,352	134,704
Total assets less current liabilities		<u>724,651</u>	<u>618,003</u>
Net assets excluding pension asset or liability		<u>724,651</u>	<u>618,003</u>
Total net assets		<u><u>724,651</u></u>	<u><u>618,003</u></u>
The funds of the charity			
Restricted funds	10		
Unrestricted funds	10		
General funds		724,651	618,003
		<u>724,651</u>	<u>618,003</u>
Reserves	10		
Total funds		<u><u>724,651</u></u>	<u><u>618,003</u></u>

Approved by the trustees on 30 June 2023

And signed on their behalf by:

B. Khan

Trustee

30 June 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 Charities Act 2011.

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**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.

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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.
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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.
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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.
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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.

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#### Research and development

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

#### Foreign currencies

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

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

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

#### Leased assets

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

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

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

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

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

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

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

#### Pension costs

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

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

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

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	525,763	525,763
Total	<u>525,763</u>	<u>525,763</u>
Expenditure on:		
Raising funds	1,500	1,500
Other	32,374	32,374
Total	<u>33,874</u>	<u>33,874</u>
Net income	<u>491,889</u>	<u>491,889</u>
Net income before other gains/(losses)	491,889	491,889
Other gains and losses:		
Net movement in funds	<u>491,889</u>	<u>491,889</u>
Reconciliation of funds:		
Total funds brought forward	126,114	126,114
Total funds carried forward	<u><u>618,003</u></u>	<u><u>618,003</u></u>

3 Income from donations and legacies

Unrestricted £	Total 2023 £	Total 2022 £
165,397	165,397	349,462
-	-	176,301
<u>165,397</u>	<u>165,397</u>	<u>525,763</u>

4 Expenditure on raising funds

Unrestricted £	Total 2023 £	Total 2022 £
<i>Fundraising trading costs</i>		
36	36	1,500
<u>36</u>	<u>36</u>	<u>1,500</u>

5 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Expenditure on charitable activities</i>			
	9,702	9,702	-
<i>Governance costs</i>			
	<u>9,702</u>	<u>9,702</u>	<u>-</u>

6 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Motor and travel costs	2,050	2,050	-
Premises costs	44,658	44,658	4,322
General administrative costs	717	717	772
Legal and professional costs	1,586	1,586	27,280
	<u>49,011</u>	<u>49,011</u>	<u>32,374</u>

7 Staff costs

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

8 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 July 2022	483,299	483,299
At 30 June 2023	<u>483,299</u>	<u>483,299</u>
Net book values		
At 30 June 2023	<u>483,299</u>	<u>483,299</u>
At 30 June 2022	<u>483,299</u>	<u>483,299</u>

9 Debtors

	2023	2022
	£	£
Other debtors	50,000	-
	<u>50,000</u>	<u>-</u>

10 Movement in funds

	At 1 July 2022	Incoming resources (including other gains/losses ) £	Resources expended £	At 30 June 2023 £
Restricted funds:				
Unrestricted funds:				
General funds	618,003	165,397	(58,749)	724,651
Total funds	<u>618,003</u>	<u>165,397</u>	<u>(58,749)</u>	<u>724,651</u>

11 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	483,299	-	483,299
Net current assets	191,352	50,000	241,352
	<u>674,651</u>	<u>50,000</u>	<u>724,651</u>

12 Reconciliation of net debt

	At 1 July 2022 £	Cash flows £	At 30 June 2023 £
Cash and cash equivalents	134,704	56,648	191,352
	<u>134,704</u>	<u>56,648</u>	<u>191,352</u>
Net debt	<u>134,704</u>	<u>56,648</u>	<u>191,352</u>

Harrogate Islamic Association  
Statement of Cash flows  
for the year ended 30 June 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	106,648	491,889
Adjustments for:		
Increase in trade and other receivables	(50,000)	-
Net cash provided by operating activities	<u>56,648</u>	<u>491,889</u>
Net cash used in investing activities	<u>-</u>	<u>(483,299)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	56,648	8,590
Cash and cash equivalents at the beginning of the year	134,704	126,114
Cash and cash equivalents at the end of the year	<u>191,352</u>	<u>134,704</u>
Components of cash and cash equivalents		
Cash and bank balances	191,352	134,704
	<u>191,352</u>	<u>134,704</u>

Harrogate Islamic Association  
Detailed Statement of Financial Activities  
for the year ended 30 June 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	165,397	165,397	349,462
	-	-	176,301
	<u>165,397</u>	<u>165,397</u>	<u>525,763</u>
Total income and endowments	165,397	165,397	525,763
Expenditure on:			
Costs of other trading activities	36	36	1,500
	<u>36</u>	<u>36</u>	<u>1,500</u>
Total of expenditure on raising funds	36	36	1,500
Charitable activities	9,702	9,702	-
	<u>9,702</u>	<u>9,702</u>	<u>-</u>
Total of expenditure on charitable activities	9,702	9,702	-
Motor and travel costs			
Travel and subsistence	2,050	2,050	-
	<u>2,050</u>	<u>2,050</u>	<u>-</u>
Premises costs			
Rent	6,855	6,855	4,322
Rates	1,013	1,013	-
Premises repairs and maintenance	36,790	36,790	-
	<u>44,658</u>	<u>44,658</u>	<u>4,322</u>
General administrative costs, including depreciation and amortisation			
General insurances	717	717	687
Stationery and printing	-	-	85
	<u>717</u>	<u>717</u>	<u>772</u>
Legal and professional costs			
Other legal and professional costs	1,586	1,586	27,280
	<u>1,586</u>	<u>1,586</u>	<u>27,280</u>
Total of expenditure of other costs	<u>49,011</u>	<u>49,011</u>	<u>32,374</u>
Total expenditure	58,749	58,749	33,874
Net gains on investments	-	-	-

Harrogate Islamic Association  
Detailed Statement of Financial Activities

Net income	106,648	106,648	491,889
Net income before other gains/(losses)	106,648	106,648	491,889
Other Gains	-	-	-
Net movement in funds	106,648	106,648	491,889
Reconciliation of funds:			
Total funds brought forward	618,003	618,003	126,114
Total funds carried forward	<u>724,651</u>	<u>724,651</u>	<u>618,003</u>

**Harrogate Islamic Association**

England & Wales - Charity number 1162809

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# Accounts

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Harrogate Islamic Association

Charity No. 1162809

Trustees' Report and Unaudited Accounts

30 June 2022

Harrogate Islamic Association  
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Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	9 to 11
Detailed Statement of Financial Activities	12 to 13

The trustees present their report with the unaudited financial statements of the charity for the year ended 30 June 2022.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1162809

Principal Office

Harrogate Islamic Association

Claro Road

Harrogate

West Yorkshire

HG1 4BA

Trustees

The following trustees served during the year:

R. Djamaa

B. Khan

H. Muhammed

S. Oyekammi

Accountants

RK Accountants & Tax Advisors

Acre House

47 Sticker Lane

Bradford

West Yorkshire

BD4 8QB

Bankers

Lloyds Bank

8-11 Cambridge Cres

Harrogate

West Yorkshire

HG1 1PQ

#### OBJECTIVES AND ACTIVITIES

(a) To advance the Islamic faith in Harrogate and district for the benefit of the public.

(b) To promote for the benefit of the inhabitants of Harrogate and District without distinction.

(c) To establish or secure the establishment of a combined Mosque and community centre.

#### ACHIEVEMENTS AND PERFORMANCE

During this year our volunteers have raised £349,462.22 in donations

We have successfully merged with the charity HIAL

£176,300.65 was therefore transferred into this charity

We have successfully purchased a building for the centre

Remedial repairs have already begun using surplus funds

Next step is to complete all the necessary repairs and renovations

#### FINANCIAL REVIEW

At year end we have funds of £134,704.05 in the bank

This will be partly used for the renovations and ongoing running costs

Careful controls are in place to ensure cashflow

Therefore, we are in a strong financial position to continue into future years

#### PLANS FOR FUTURE PERIODS

To complete the renovation work in stages

To ultimately fully complete and open the centre for its intended use

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

The association is governed by a written constitution

The Management Committee appoints Trustees from amongst themselves

The Trustees manage the duties and tasks appointed during regular meetings

Trustees are already familiar with the work of the Association

Currently all the personnel involved are volunteers

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

B. Khan  
Trustee  
30 June 2022

Independent Examiner's Report to the trustees of Harrogate Islamic Association

I report to the trustees on my examination of the financial statements of Harrogate Islamic Association for the year ended 30 June 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

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of AAT.

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.

Saqib Khan  
AAT  
RK Accountants & Tax Advisors  
Acre House  
47 Sticker Lane  
Bradford  
West Yorkshire  
BD4 8QB  
30 June 2022

Harrogate Islamic Association  
Statement of Financial Activities  
for the year ended 30 June 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	2	525,763	525,763	20,197
Total		525,763	525,763	20,197
Expenditure on:				
Raising funds	3	1,500	1,500	-
Other	4	32,374	32,374	-
Total		33,874	33,874	-
Net gains on investments		-	-	-
Net income		491,889	491,889	20,197
Transfers between funds		-	-	-
Net income before other gains/(losses)		491,889	491,889	20,197
Other gains and losses				
Net movement in funds		491,889	491,889	20,197
Reconciliation of funds:				
Total funds brought forward		126,114	126,114	105,917
Total funds carried forward		618,003	618,003	126,114

Harrogate Islamic Association

Balance Sheet

at 30 June 2022

Charity No. 1162809

		2022	2021
		£	£
Fixed assets			
Tangible assets	6	483,299	-
		<u>483,299</u>	<u>-</u>
Current assets			
Cash at bank and in hand		134,704	126,114
		<u>134,704</u>	<u>126,114</u>
Net current assets		134,704	126,114
Total assets less current liabilities		618,003	126,114
Net assets excluding pension asset or liability		<u>618,003</u>	<u>126,114</u>
Total net assets		<u><u>618,003</u></u>	<u><u>126,114</u></u>
The funds of the charity			
Restricted funds	7		
Unrestricted funds	7		
General funds		618,003	126,114
		<u>618,003</u>	<u>126,114</u>
Reserves	7		
Total funds		<u><u>618,003</u></u>	<u><u>126,114</u></u>

Approved by the trustees on 30 June 2022

And signed on their behalf by:

B. Khan

Trustee

30 June 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.

#### 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 2022	Total 2021
£	£	£
349,462	349,462	20,197
176,301	176,301	-
<u>525,763</u>	<u>525,763</u>	<u>20,197</u>

3 Expenditure on raising funds

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Fundraising trading costs</i>			
	1,500	1,500	-
	<u>1,500</u>	<u>1,500</u>	<u>-</u>

4 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Premises costs	4,322	4,322	-
General administrative costs	772	772	-
Legal and professional costs	27,280	27,280	-
	<u>32,374</u>	<u>32,374</u>	<u>-</u>

5 Staff costs

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

6 Tangible fixed assets

	£	£
Cost or revaluation		
Additions	483,299	483,299
At 30 June 2022	<u>483,299</u>	<u>483,299</u>
Net book values		
At 30 June 2022	<u>483,299</u>	<u>483,299</u>

7 Movement in funds

	At 1 July 2021	Incoming resources (including other gains/losses )	Resources expended	At 30 June 2022
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	126,114	525,763	(33,874)	618,003
Total funds	<u>126,114</u>	<u>525,763</u>	<u>(33,874)</u>	<u>618,003</u>

8 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	483,299	483,299
Net current assets	134,704	134,704
	<u>618,003</u>	<u>618,003</u>

9 Reconciliation of net debt

	At 1 July 2021	Cash flows	At 30 June 2022
	£	£	£
Cash and cash equivalents	126,114	8,590	134,704
	<u>126,114</u>	<u>8,590</u>	<u>134,704</u>
Net debt	<u>126,114</u>	<u>8,590</u>	<u>134,704</u>

Harrogate Islamic Association  
Detailed Statement of Financial Activities  
for the year ended 30 June 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	349,462	349,462	20,197
	176,301	176,301	-
	<u>525,763</u>	<u>525,763</u>	<u>20,197</u>
Total income and endowments	525,763	525,763	20,197
Expenditure on:			
Costs of other trading activities	1,500	1,500	-
	<u>1,500</u>	<u>1,500</u>	<u>-</u>
Total of expenditure on raising funds	1,500	1,500	-
Premises costs			
Rent	4,322	4,322	-
	<u>4,322</u>	<u>4,322</u>	<u>-</u>
General administrative costs, including depreciation and amortisation			
General insurances	687	687	-
Stationery and printing	85	85	-
	<u>772</u>	<u>772</u>	<u>-</u>
Legal and professional costs			
Other legal and professional costs	27,280	27,280	-
	<u>27,280</u>	<u>27,280</u>	<u>-</u>
Total of expenditure of other costs	<u>32,374</u>	<u>32,374</u>	<u>-</u>
Total expenditure	33,874	33,874	-
Net gains on investments	-	-	-
	<u>491,889</u>	<u>491,889</u>	<u>20,197</u>
Net income			
Net income before other gains/(losses)	491,889	491,889	20,197
Other Gains	-	-	-
	<u>491,889</u>	<u>491,889</u>	<u>20,197</u>
Net movement in funds	491,889	491,889	20,197
Reconciliation of funds:			
Total funds brought forward	126,114	126,114	105,917

Harrogate Islamic Association  
Detailed Statement of Financial Activities

Total funds carried forward	<u>618,003</u>	<u>618,003</u>	<u>126,114</u>
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**Harrogate Islamic Association**

England & Wales - Charity number 1162809

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# Accounts

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## Trustees' Annual Report for the period

Period start date

**From**

Period end date

**To**

1  
July  
2020

30  
June  
2021

Section A

Reference and administration details

**Charity name**

Harrogate Islamic Association

**Other names charity is known by**

**Registered charity number (if any)**

1162809

**Charity's principal address**

Claro Court Business Centre

Claro Road

Harrogate

**Postcode HG14BA**

**Names of the charity trustees who manage the charity**

**Trustee name**

**Office (if any)**

**Dates acted if not for whole year**

**Name of person (or body) entitled to appoint trustee (if any)**

Muhammad Saeed

1

Retired 14.6.21

Sobi Saeed

2

Naiyer Imam

3

Badar Usmani

4

Raziya Choudhary

5

Hasan Muhammad

6

Babar Khan

7

Reda Djamaa

8

Sheriff Oyekanmi

9

10

11

12

13

14



**Names of the trustees for the charity, if any, (for example, any custodian trustees)**

**Name**  
**Dates acted if not for whole year**

## **Names and addresses of advisers (Optional information)**

**Type of adviser**

**Name**

**Address**

**Name of chief executive or names of senior staff members (Optional information)**

## **Section B                      Structure, governance and management**

### **Description of the charity's trusts**

Constitution

Type of governing document  
(eg. trust deed, constitution)

Charitable Incorporated Organisation

How the charity is constituted  
(eg. trust, association, company)

In accordance with the governing documents

Trustee selection methods  
(eg. appointed by, elected by)

### **Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;

- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

## **Section C Objectives and activities**

### **Summary of the objects of the charity set out in its governing document**

(a) To advance the Islamic faith in Harrogate and district for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals and the distribution of literature/ information to enlighten others about the Islamic religion; and

(b) To promote for the benefit of the inhabitants of Harrogate and District without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and other leisure time occupations with the objects of improving the conditions of life of the said inhabitants.

(ii) To establish or secure the establishment of a combined Mosque and community centre (hereinafter called 'the centre') and to maintain and manage the same in furtherance of these objects."

### **Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

Fundraising both within and outside the community of Harrogate and District to gather the funds to establish a centre.

### **Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

## **Section D Achievements and performance**

## Section D

## Achievements and performance

### Summary of the main achievements of the charity during the year

We have raised £20,197 in donations this year.

In September 2020 we agreed to merge with the existing charity known as Harrogate Islamic Association Limited (HIAL) as we had similar objects. It was agreed the new combined charity would be known as Harrogate Islamic Association as it is a name familiar in the local community.

Steps have been taken to merge the two charities together and close down HIAL. So far, the Board of Trustees have been merged entirely however the Bank accounts yet remain to be merged and it is hoped this will happen early in the next financial year.

The charity has identified possible locations for the Centre and steps are being undertaken to pursue this goal further.

## Section E

## Financial review

**Brief statement of the charity's policy on reserves**

No reserves are required as yet as we are still in the initial fundraising stage

**Details of any funds materially in deficit**

n/a

**Further financial review details (Optional information)**

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

[Empty box for optional information]

**Section G**

**Declaration**

**The trustees declare that they have approved the trustees' report above.**

**Signed on behalf of the charity's trustees**

**Signature(s)**

S Saeed



**Full name(s)**

Trustee

**Position (eg Secretary, Chair, etc)**

2/7/21

**Date**



<b>Charity Name</b> Harrogate Islamic Association	<b>No (if any)</b> 1162809
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## Receipts and payments accounts

<b>For the period from</b>	<b>Period start date</b> 1-Jul-20	<b>To</b>	<b>Period end date</b> 30-Jun-21
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### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £
<b>A1 Receipts</b>				
Donations	20,197	-	-	20,197
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Sub total</b> (Gross income for AR)	20,197	-	-	20,197
<b>A2 Asset and investment sales, (see table).</b>				
	-	-	-	-
	-	-	-	-
<b>Sub total</b>	-	-	-	-
<b>Total receipts</b>	20,197	-	-	20,197
<b>A3 Payments</b>				
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Sub total</b>	-	-	-	-
<b>A4 Asset and investment purchases, (see table)</b>				
	-	-	-	-
	-	-	-	-
<b>Sub total</b>	-	-	-	-
<b>Total payments</b>	-	-	-	-
<b>Net of receipts/(payments)</b>	20,197	-	-	20,197
<b>A5 Transfers between funds</b>	-	-	-	-
<b>A6 Cash funds last year end</b>	-	-	-	105,917
<b>Cash funds this year end</b>	-	-	-	126,114

# Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £
<b>B1 Cash funds</b>	Cash at bank	105,917	-
		-	-
		-	-
	<b>Total cash funds</b>	<b>126,114</b>	<b>-</b>
(agree balances with receipts and payments account(s))		ok	OK


Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £
<b>B2 Other monetary assets</b>		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

Categories	Details	Fund to which asset belongs	Cost (optional)
<b>B3 Investment assets</b>			-
			-
			-
			-
			-

Categories	Details	Fund to which asset belongs	Cost (optional)
<b>B4 Assets retained for the charity's own use</b>			-
			-
			-
			-
			-
			-
			-
			-
			-

Categories	Details	Fund to which liability relates	Amount due (optional)
<b>B5 Liabilities</b>			-
			-
			-
			-
			-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name
	Sobi Saeed

**CC16a**



**Last year**  
**to the nearest £**

-
-
-
-
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-

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-
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-
<b>105,917</b>



**Endowment funds**

to nearest £

-
-
-
-

OK

**Endowment funds**

to nearest £

-
-
-
-
-
-

**Current value (optional)**

-
-
-
-
-

**Current value (optional)**

-
-
-
-
-
-
-
-
-

**When due (optional)**


Date of approval

7/2/2021