

THE CAMBRIDGE MOSQUE TRUST

England & Wales · Charity number 1164931

Details

Status Registered

Legal form CIO

Registered 2015-12-18

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

Contact

Address Cambridge Central Mosque
311 Mill Road
Cambridge
CB1 3DF

Phone 01223871187

Email info@cambridgecentralmosque.org

Website www.cambridgecentralmosque.org

Activities

Objects: TO ADVANCE THE ISLAMIC FAITH FOR THE PUBLIC BENEFIT BY THE PROVISION, MAINTENANCE AND MANAGEMENT OF A MOSQUE AND ANCILLARY PREMISES TO INCLUDE THE PROVISION OF EDUCATIONAL AND RELIGIOUS CLASSES

Activities: The Charity owns and operates a mosque in Cambridge.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** The General Public/mankind

Geography

- Cambridgeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,585,271	£1,978,249	£30,286,148	18
2023-12-31	£1,673,952	£2,032,060	£30,679,127	23
2022-12-31	£956,376	£1,921,018	£31,037,235	10
2021-12-31	£492,954	£1,623,593	-	-
2020-12-31	£367,019	£1,602,489	-	-

Trustees

Name	Role	Appointed
Dr Timothy Winter	Chair	2020-02-05
Burhanettin Aktas		2016-03-31
Dr Henning Majid Grosse Ruse-Khan		2018-12-10
Dr Selim Argun		2018-06-29
Erdem Arioglu		2022-08-20
Prof Aziz Akgul		2016-03-31
Shahida Rehman		2017-11-18
Sohail Bhatti		2016-03-31
Zeynep Koc		2016-03-31

THE CAMBRIDGE MOSQUE TRUST

England & Wales - Charity number 1164931

Accounts



**THE CAMBRIDGE MOSQUE TRUST
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**



Chartered Accountants
Insolvency Practitioners

Cooper Young & Partners Ltd
Chartered Accountants

The Cambridge Mosque Trust Contents

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**The Cambridge Mosque Trust
Reference and Administrative Details
For The Year Ended 31 December 2024**

Trustees	Dr Timothy Winter - Chairman
	Mr Sohail Bhatti - Treasurer
	Ms Zeynep Coskun
	Mr Burhanettin Aktas
	Prof Aziz Akgul
	Dr Henning Grosse Ruse Khan
	Mrs Shahida Rehman
	Dr Selim Argun
	Mr Erdem Arioglu
Charity Number	1164931
Principal Address	309-313 Mill Road
	Cambridge
	Cambridgeshire
	CB1 3DF
Auditors	Cooper Young & Partners Ltd
	Chartered Accountants
	Hunters House
	109 Snakes Lane West
	Essex, London
	IG8 0DY

The Cambridge Mosque Trust

Trustees' Report For The Year Ended 31 December 2024

The trustees present their report and the consolidated financial statements for the year ended 31 December 2024.

Objectives and Activities

Aims and Objectives

The Charity's Objectives as set out in its governing document are:

To advance the Islamic faith for the public benefit by the provision, maintenance and management of a mosque and ancillary premises to include the provision of educational and religious classes.

- To propagate and expand the teachings and message of Islam as a compassionate religion in in total compliance with law of land.
- To seek and build better understanding of Islam and other faiths through interfaith dialogue and multicultural activities.
- To provide cultural and educational facilities which improves cultural values and knowledge in society.
- To establish liaison and work with government, voluntary sector, local authority, statutory bodies and individuals for the mutual benefit of all.
- To support interfaith relations, building bridges of good relation in the society, the empowerment of women and youth engagement.

In pursuance of these objects, the Trust hosts a range of services and activities for the benefit of the public.

Significant Activities

Acquisition of Subsidiary and Trading Activities

During the year, the charity acquired 100% of the share capital of Countryside Burials Limited, a trading subsidiary established to support the charitable objectives of Cambridge Mosque Trust through the provision of high-quality, Sharia-compliant burial services. The acquisition enables the charity to manage burial operations in a structured and sustainable manner while ensuring that any profits generated by the subsidiary are donated to the charity to support its wider religious, educational and community activities.

Countryside Burials Limited operates as a wholly owned trading company, maintaining separate accounting records and governance arrangements in accordance with charity law and best practice. The Trustees oversee the subsidiary's performance through regular reporting and ensure that trading activities remain aligned with the charity's values and do not expose the charity to undue financial risk.

The subsidiary's activities during the year included the management of burial plots, maintenance of burial grounds, and the administration of related services. The Trustees consider the acquisition to be an important step in securing long-term community burial provision and strengthening the charity's capacity to deliver wider public benefit.

Public Benefit

Trustees of a charity have a duty to report in their Annual Report on their charity's public benefit. The Trustees of The Cambridge Mosque Trust have considered the requirements, which are explained on the Charity Commission website.

The following sections of this report set out The Cambridge Mosque Trust's aims and priorities, and report on the activity and successes in the year, as well as explaining the plans for the current financial year.

The Trustees have considered this matter and concluded:

- That the aims of the organisation continue to be charitable.
- That the aims and the work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need.
- That the benefits for the public, are not unreasonably restricted in any way.
- That there is no detriment or harm arising from the aims or activities.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

We always remember and pray for those generous souls in the Cambridge community and around the world who placed their confidence in us and donated so generously over the years.

The Cambridge Central Mosque opened its doors in April 2019 and since then has won a host of architectural accolades, including Architect's Journal (AJ) Best Community and Faith Project 2019, Brick Development Association (BDA) Best Public Building 2019 and four Structural Timber Awards 2019, including Project of the Year. In 2021, Cambridge Mosque won RIBA East Project Architect of the Year, Building of the Year, Client of the Year and a Regional Award and was shortlisted for the 2021 RIBA Stirling Prize.

Prayer Facilities

The Mosque is typically open to the public every day from 10am up to 9pm in the winter months, and later in the summer months. The Friday sermon and weekly talks are delivered in English, with occasional sessions in community languages and, at times, with British Sign Language interpretation for deaf worshippers.

**The Cambridge Mosque Trust
Trustees' Report (continued)
For The Year Ended 31 December 2024**

Religious Teaching

Regular religious lectures are held in the main prayer hall for men, women and children. These sessions help promote a clearer understanding of Islamic teachings and support both spiritual and academic growth in a safe environment. Over 150 students were actively enrolled in structured classes throughout the year, with many more attending the open sessions in the prayer hall.

Guest Speakers

We were honoured to host a range of distinguished guest speakers and reciters throughout the year, delivering educational seminars, Friday sermons, recitations and special lectures. Highlights included a zakat workshop with Sohail Hanif, a lecture on The Qur'an and the Modern Age by Tom Facchine, Ramadan prayer recitations by Tareq Moqbel, a book reading with Aisha Gray, a talk on the young Companions by Hisham Abu Yusuf and a book launch with Diana Darke. We also welcomed several guest khateebis for Friday sermons, including Sulayman Van Ael and Feraidoon Mojadedi.

Ramadan and Eid

Our popular 24-hour online Ramadan TV station returned alongside livestreaming of the majority of our activities, all free of charge and without advertising. Each night we welcomed approximately 1,000 worshippers for the evening prayer and served over 13,000 meals across the month - generously funded by donors. We also facilitated all-night worship during the final ten nights. Both Eid prayers in 2024 were held at Parker's Piece in collaboration with all Cambridge Mosques, with over 5,000 people attending on each occasion.

Garden

The garden remains a major attraction and is maintained largely by dedicated volunteers. We have introduced specialist garden tours and the space is expected to feature on Monty Don's British Gardens in 2025.

Launch of the Endowment

We were delighted to launch our endowment fund with the purchase of Brinkley Woodland Cemetery, a natural woodland burial site that aligns perfectly with our values. The cemetery provides space for people of all or no faiths, alongside a dedicated Muslim burial area. In addition to contributing to the Mosque's endowment and long-term sustainability, it fulfils a much-needed community service - offering burial provisions that meet Muslim requirements and providing flexible, short-notice arrangements when families need them most.

Disaster Relief Donations.

Our generous mosque community continues to support humanitarian needs around the world including Palestine. During the year a total of £86,706 was distributed to Islamic Relief and National Zakat Foundation.

Mosque Book Launch

In November, we hosted the launch of Cambridge Central Mosque: The Sacred Re-Imagined, written by Michael Glover. The book beautifully explores the Mosque's architectural design, its blend of Islam and British identity and begins to showcase its role within the community.

Interfaith Harmonies

Our work with local faith leaders continues to grow. Our Imams attended open iftars with other faith communities, promoting understanding of Ramadan and through the year we hosted several interfaith sessions and tours, most notably in partnership with the Woolf Institute.

Initiatives

Several key initiatives were delivered throughout the year. Our Reviving the Sunnah campaign, run in partnership with Cambridge Water, placed a strong emphasis on water conservation, aligning closely with our eco-principles. We also participated in the Cambridge Festival, hosting talks on Islam & the Environment and Islam & the Natural Sciences. Additionally, we secured funding from the Access Network to deliver the Greening Muslim Programme in 2025, enabling participants to attend free seminars and field trips exploring Islam and the natural world.

Community Outreach

The Health Hub continued its excellent work by offering health-focused educational events. This year also saw the launch of the Youth Hub, providing regular activities for young people, and the Community Hub, which began with family walks and local litter-picking initiatives. All of the services offered by our Hubs, are volunteer led and offered free of charge.

Newcomers to the UK are often shocked by the rising levels of deprivation in our country, and sadly Cambridge has the highest inequality rate of any UK city. Our Mosque basement was again busy on two separate occasions with eager volunteers packing food for needy local residents in partnership with Islamic Relief. The Mosque has also operated Open Warm Rooms, so that on cold days local residents of every background and belief can warm up in the Mosque and enjoy a complementary cup of tea or coffee.

Volunteers

Our volunteers remain at the heart of everything we do and very little would be possible without their dedication. Their support spans events, stewarding, the call to prayer, teaching, administration, guided tours and more. Over the past year, more than 100 volunteers generously contributed their time to support our services.

**The Cambridge Mosque Trust
Trustees' Report (continued)
For The Year Ended 31 December 2024**

Financial Review

Financial Position

Income for the year was £1,585,271 (2023: £1,673,954) and was derived from donations of £1,576,195 (2023: £1,672,286) and investment income of £1,046 (2023: £1,668). Expenditure for the year was £1,978,249 (2023: £2,032,063) and was mainly related to fundraising, depreciation and operating costs for the mosque.

At the end of the reporting period the charity reflects a net asset position of £30,286,148 (2023 - £30,679,126) representing £664,135 (2023: £344,336) as unrestricted funds, £100,000 (2023: £nil) as endowment funds and £29,522,013 (2023: £30,334,790) as restricted funds.

The financial controls of the charity are managed and controlled by the trustees without any remuneration.

Reserves Policy

It is the policy of the charity that the unrestricted funds which have not been designated for a specific use, be maintained at a level equivalent to at least 2 months mosque running expenditures approximately £145,000. The trustees consider that the reserves maintained at this level will ensure that in the event of a significant drop in funding they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

This level of reserves has been maintained throughout the year and at the year-end free reserves were £683,012 (2023: £341,703), which would allow it to meet the short-term operational costs.

Risk Management

The Board of Trustees is responsible for overseeing the risks faced by the charity. Detailed consideration of risk is delegated to the Operational committee. Risks are identified, assessed, and appropriate controls established throughout the year. A formal review of the charity's risk management processes is carried out annually.

Risk is managed under the main headings of financial sustainability, projects, and events. Through the processes established, the Board is satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised, however, that systems and procedures can provide reasonable, but not absolute, assurance that major risks are fully managed.

The Trustees have reviewed the key areas of risk at this stage of the project:

1. Shortfall in funding - all funding is from donations. The Trustees continue to secure further donations to cover the future operating costs of the mosque by holding fundraising events and appeals during Ramadan.
2. Health and Safety regular training is held for staff and volunteers including first aid, fire safety procedures and DBS checks to ensure safe use of mosque by visitors.

Structure, Governance and Management

Trustee Selection Methods

When appointing new trustees, the board of Trustees consider the skills, knowledge and experience of the individual in making the appointment. Notwithstanding this, the trustees acknowledge their collective responsibility over the strategic direction, governance and operations of the charity. The Charity provides introductory material, reports and leaflets as part of further training as required for new Trustees.

Organisational Structure

The trustees are responsible for approving the annual financial budgets and ensuring the activities of the charity are in line with the objectives of the charity. The day-to-day operations and management of the Cambridge Central Mosque are delegated to operations subcommittee which consists of the UK-based Trustees and the Operations Director (Mr Fezaan Azam). The latter is responsible for the day-to-day operations and has team of admin staff and volunteers as well as three Imams to support him.

CMT is a Charitable Incorporated Organisation and was registered on 18 December 2015 under the charity number 1164931. Under the governing document the Charity can have up to 2 appointed Trustees and 11 nominated Trustees. Nominated trustees are appointed for a term of 4 years.

The two appointed Trustees term is 3 years, and nominated trustees' term is 4 years each can serve up to 3 continues terms.

The Trustees who served during the year were:

- Mr Timothy Winter (Chairman)
- Mr Sohail Bhatti (Treasurer)
- Ms Zeynep Coskun (Fundraiser)
- Mr Burhanettin Aktas
- Prof Aziz Akgül
- Dr Henning Majid Grosse Ruse
- Mrs Shahida Rehman
- Dr Selim Argun
- Mr Erdem Arioglu

**The Cambridge Mosque Trust
Trustees' Report (continued)
For The Year Ended 31 December 2024**

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

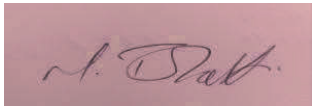
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board of trustees and signed on its behalf by:



Trustee

29 December 2025

**Independent Auditor's Report
to the Members of
The Cambridge Mosque Trust**

Opinion

We have audited the financial statements of The Cambridge Mosque Trust (the "charity") for the year ended 31 December 2024 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Statement of Financial Position, Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on Which We Are Required to Report by Exception

In the light of the knowledge and understanding of the charity and its environment obtained during the course of our audit, we have not identified any material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records or returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 2—5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report (continued)
to the Members of
The Cambridge Mosque Trust

Auditor's Responsibilities for the Audit of the Financial Statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design our audit procedures to identify and detect material misstatements in the financial statements arising from irregularities, including fraud, in accordance with auditing standards. The extent to which our procedures are capable of detecting such irregularities is influenced by factors such as the nature of the charity, the effectiveness of its internal controls, and the nature of the evidence obtained.

We obtained an understanding of the legal and regulatory frameworks applicable to the charity, including charity law, the Charities SORP (FRS 102), and other relevant reporting requirements. We assessed the susceptibility of the financial statements to material misstatement due to irregularities, including fraud, by considering incentives and opportunities that may exist for management override or manipulation of results.

We made enquiries of management and those charged with governance to understand:

- the systems and controls in place to prevent and detect irregularities and fraud;
- the areas of the financial statements most susceptible to significant risk; and
- any known, suspected, or alleged fraud, based on this assessment, the key audit procedures performed to detect irregularities, including fraud, included:
 - Identifying and testing journal entries, with a particular focus on those that were significant or unusual.
 - Reviewing financial statement disclosures to assess whether accounting policies have been appropriately applied.
 - Evaluating compliance with the legal and regulatory frameworks relevant to the charity.
 - Testing revenue streams for evidence of management bias or manipulation.
 - Obtaining third-party confirmations of material bank and investment balances and performing physical verification of key assets.
 - Agreeing expenditure and payroll costs to supporting documentation to confirm the existence and validity of transactions and staff.
 - Documenting and verifying significant related-party transactions and balances.

There are inherent limitations in the audit process, and therefore an unavoidable risk exists that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities, including fraud, rests with those charged with governance of the charity.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use Of Our Report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters that we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Manish Sangani

Manish Sangani (Senior Statutory Auditor)
For and on behalf of Cooper Young & Partners Ltd

29 December 2025

Chartered Accountants
Hunters House
109 Snakes Lane West
Essex, London
IG8 0DY

The Cambridge Mosque Trust
Consolidated Statement of Financial Activities
For The Year Ended 31 December 2024

				2024	2023
		Unrestricted funds	Restricted funds	Endowment funds	Total funds
Notes	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	1,296,174	180,021	100,000	1,576,195
Other trading activities	4	8,030	-	-	8,030
Investments	5	1,046	-	-	1,046
		1,305,250	180,021	100,000	1,585,271
EXPENDITURE ON:					
Raising funds	7	(45,516)	-	-	(45,516)
Charitable activities:	7				
Mosque running costs		(507,535)	(905,592)	-	(1,413,127)
Support costs		(20,589)	-	-	(20,589)
Governance costs		(19,099)	-	-	(19,099)
Direct staff costs		(291,930)	-	-	(291,930)
Charitable activities		(75,385)	(87,206)	-	(162,591)
Trading activities		(25,397)	-	-	(25,397)
		(985,451)	(992,798)	-	(1,978,249)
NET EXPENDITURE		319,799	(812,777)	100,000	(392,978)
NET MOVEMENT IN FUNDS		319,799	(812,777)	100,000	(392,978)
RECONCILIATION OF FUNDS:					
Total funds brought forward		344,336	30,334,790	-	30,679,126
TOTAL FUNDS CARRIED FORWARD	19	664,135	29,522,013	100,000	30,286,148

The notes on pages 14 to 24 form part of these financial statements.

The Cambridge Mosque Trust
Comparative Statement of Financial Activities (Charity)
For The Year Ended 31 December 2024

				2023
	Notes	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	1,048,556	623,730	1,672,286
Investments	5	1,668	-	1,668
		<u>1,050,224</u>	<u>623,730</u>	<u>1,673,954</u>
EXPENDITURE ON:				
Raising funds	7	(85,490)	-	(85,490)
Charitable activities:	7			
Mosque running costs		(521,906)	(914,437)	(1,436,343)
Support costs		(19,256)	-	(19,256)
Governance costs		(14,026)	-	(14,026)
Direct staff costs		(219,067)	-	(219,067)
Charitable activities		-	(257,881)	(257,881)
		<u>(859,745)</u>	<u>(1,172,318)</u>	<u>(2,032,063)</u>
NET EXPENDITURE		<u>190,479</u>	<u>(548,588)</u>	<u>(358,109)</u>
NET MOVEMENT IN FUNDS		<u>190,479</u>	<u>(548,588)</u>	<u>(358,109)</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		153,857	30,883,378	31,037,235
TOTAL FUNDS CARRIED FORWARD	19	<u>344,336</u>	<u>30,334,790</u>	<u>30,679,126</u>

The Cambridge Mosque Trust
Consolidated Statement of Financial Position
As At 31 December 2024

					2024	2023
		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
	Notes	£	£	£	£	£
FIXED ASSETS						
Intangible Assets	12	56,061	-	-	56,061	-
Tangible Assets	13	355,944	28,779,426	-	29,135,370	29,683,586
		56,061	29,135,370	-	29,191,431	29,683,586
CURRENT ASSETS						
Debtors	15	45,785	14,731	-	60,516	29,589
Cash at bank and in hand		706,540	371,912	100,000	1,178,452	1,057,683
		752,325	386,643	100,000	1,238,968	1,087,272
Creditors: Amounts Falling Due Within One Year	16	(81,096)	-	-	(81,096)	(91,732)
NET CURRENT ASSETS (LIABILITIES)		671,229	386,643	100,000	1,157,872	995,540
TOTAL ASSETS LESS CURRENT LIABILITIES		727,290	29,522,013	100,000	30,349,303	30,679,126
PROVISIONS FOR LIABILITIES						
Deferred tax Provisions	17	(63,155)	-	-	(63,155)	-
NET ASSETS		664,135	29,522,013	100,000	30,286,148	30,679,126
FUNDS OF THE CHARITY						
Endowment Funds					100,000	-
Restricted Funds					29,522,013	30,334,790
Unrestricted Funds					664,135	344,336
TOTAL FUNDS	19				30,286,148	30,679,126

On behalf of the board



Mr Sohail Bhatti
Trustee

29 December 2025

The notes on pages 14 to 24 form part of these financial statements.

The Cambridge Mosque Trust
Charity Statement of Financial Position
As At 31 December 2024

					2024	2023
		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
	Notes	£	£	£	£	£
FIXED ASSETS						
Tangible Assets	13	-	28,779,426	-	28,779,426	29,683,586
Investments	14	-	355,944	-	355,944	-
		-	29,135,370	-	29,135,370	29,683,586
CURRENT ASSETS						
Debtors	15	45,655	14,731	-	60,386	29,589
Cash at bank and in hand		698,166	371,912	100,000	1,170,078	1,057,683
		743,821	386,643	100,000	1,230,464	1,087,272
Creditors: Amounts Falling Due Within One Year	16	(62,376)	-	-	(62,376)	(91,732)
NET CURRENT ASSETS (LIABILITIES)		681,445	386,643	100,000	1,168,088	995,540
TOTAL ASSETS LESS CURRENT LIABILITIES		681,445	29,522,013	100,000	30,303,458	30,679,126
NET ASSETS		681,445	29,522,013	100,000	30,303,458	30,679,126
FUNDS OF THE CHARITY						
Endowment Funds					100,000	-
Restricted Funds					29,522,013	30,334,790
Unrestricted Funds					681,445	344,336
TOTAL FUNDS	20				30,303,458	30,679,126



Mr Sohail Bhatti

Trustee

29 December 2025

The notes on pages 14 to 23 form part of these financial statements.

The Cambridge Mosque Trust
Consolidated Statement of Cash Flows
For The Year Ended 31 December 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Net cash generated from operations	1	312,223	567,215
Credit card charges on donation received		(20,572)	(13,956)
Net cash generated from operating activities		<u>291,651</u>	<u>553,259</u>
Cash flows from investing activities			
Purchase of intangible assets		(65,954)	-
Purchase of tangible assets		(104,757)	(3,161)
Interest received		1,046	1,668
Net cash used in investing activities		<u>(169,665)</u>	<u>(1,493)</u>
Increase in cash and cash equivalents		121,986	551,766
Cash and cash equivalents at beginning of year	2	<u>1,056,466</u>	<u>504,700</u>
Cash and cash equivalents at end of year	2	<u><u>1,178,452</u></u>	<u><u>1,056,466</u></u>

The Cambridge Mosque Trust
Notes to the Statement of Cash Flows
For The Year Ended 31 December 2024

1. Reconciliation of expenditure to cash generated from operations

	2024	2023
	£	£
Net expenditure	(392,978)	(358,109)
Adjustments for:		
Interest expense	20,572	13,956
Interest income	(1,046)	(1,668)
Amortisation of intangible assets	9,893	-
Depreciation of tangible assets	905,592	914,437
Profit on revaluation of fixed assets	(252,619)	-
Movements in working capital:		
(Increase)/decrease in trade and other debtors	(30,927)	37,929
Increase/(decrease) in trade and other creditors	53,736	(39,330)
Net cash generated from operations	<u>312,223</u>	<u>567,215</u>

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2024	2023
	£	£
Cash at bank and in hand	1,178,452	1,057,683
Overdraft facilities repayable on demand	-	(1,217)
Cash and cash equivalents as stated in the Statement of Cash Flows	<u>1,178,452</u>	<u>1,056,466</u>

3. Analysis of changes in net funds

	As at 1 January 2024	Cash flows	As at 31 December 2024
	£	£	£
Cash at bank and in hand	1,057,683	120,769	1,178,452
Overdraft facilities repayable on demand	(1,217)	1,217	-
Cash and cash equivalents	<u>1,056,466</u>	<u>121,986</u>	<u>1,178,452</u>

**The Cambridge Mosque Trust
Notes to the Financial Statements
For The Year Ended 31 December 2024**

1. General Information

The Cambridge Mosque Trust is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1164931. The principal address is 309-313 Mill Road, Cambridge, Cambridgeshire, CB1 3DF.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The functional and presentation currency is pounds sterling. The financial statements are rounded to the nearest £1. The principal accounting policies applied in the preparation of these financial statements are set out below.

Basis of consolidation

The consolidated financial statements incorporate the financial statements of the charity and its wholly owned subsidiary, Countryside Burials Limited, for the year ended 31 December 2024. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

The subsidiary is consolidated on a line-by-line basis from the date of acquisition, 2 April 2024, being the date on which control passed to the charity. The results of the subsidiary for the period prior to acquisition have been treated as pre-acquisition and are excluded from the group Statement of Financial Activities.

The financial statements of the subsidiary have been prepared for an extended accounting period of 17 months to 31 December 2024 in order to align the subsidiary's reporting date with that of the charity.

On consolidation, intra-group balances, transactions and unrealised gains and losses are eliminated in full.

The group has no non-controlling interests, as the charity owns 100% of the issued share capital of the subsidiary.

2.2. Financial Reporting Standard 102 - Reduced Disclosure Exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

The charity is a qualifying entity as defined by FRS 102. In accordance with the provisions of FRS 102, the charity has taken advantage of the exemption from preparing an individual statement of cash flows. A consolidated statement of cash flows has been prepared for the group.

2.3. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

The Trustees consider the charity has adequate resources to continue in operational existence for the foreseeable future, including the next 12 months from the date of signing these financial statements. The Trustees also consider that the aforementioned resources would allow the charity to meet its obligations and debt as they fall due Accordingly the financial statements have been prepared on a going concern basis.

2.4. Significant judgements and estimations

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Tangible fixed assets

The useful economic lives of non-current assets have been derived from the judgement of the Trustees using their best estimate of written down period.

Accruals and Provisions

The Trustees apply judgement in determining the amount and timing of accruals and provisions, based on the best information available and potential future outflows arising from past events.

Investments

Judgement is required when assessing the valuation of investments, particularly where market data is limited or where indicators of impairment must be evaluated. The Trustees assess financial performance, net asset values and other relevant information to determine whether the carrying value remains appropriate.

2.5. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.6. Incoming Resources

All income is recognised once the charity has entitlement to income, it is probable that income will be received, and the amount of income receivable can be measured reliably.

Donations

Donations income is accounted for where there is entitlement, probability and is measurable.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount.

2.7. Resources Expended

Expenditure is accounted for on an accrual basis within the Statement of Financial Activity and has been classified under headings that aggregate all costs related to that category. Expenditure is recognised once there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

- Costs of generating funds are those costs incurred in attracting donation income, in particular the costs of maintaining the charity's profile within the sector.
- Expenditure relating to running the Mosque are those elements of expenditure directly incurred in performing these activities.
- Support costs comprise office expenses, and other overheads, are allocated to charitable activities on a basis consistent with the resources consumed by each activity. As the charity currently undertakes only one charitable activity and has no fundraising activities, all support costs are allocated to that activity.
- Governance costs include those costs incurred in the governance of the charity's assets and are primarily associated with constitutional and statutory requirements.
- Costs are allocated between restricted and unrestricted funds according to the terms of the income. Where items expensed are mixed, they are apportioned between the categories according to the income they relate to.

Value added tax

Value added tax not recoverable is included in the relevant costs in the Statement of Financial Activities.

2.8. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to the statement of financial activities over its estimated economic life of five years on a straight-line basis, which the trustees consider to reflect its useful economic life.

2.9. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold Buildings	2% (50 Years) straight line basis
Plant & Machinery	25% (4 Years) straight line basis
Fixtures & Fittings	25% (4 Years) straight line basis
Computer Equipment	33.3% (3 Years) straight line basis

Charity's fixed assets are carried at their historical cost, minus the accumulated depreciation and accumulated impairment losses associated with those assets.

Freehold land and buildings are stated at cost less accumulated depreciation and impairment losses.

Freehold land, including the land on which Cambridge Mosque is situated, is not depreciated as the trustees consider that it has an indefinite useful life.

Cemetery land is not depreciated in accordance with Section 91 of the Taxation Act 1988. The land is utilised and disposed of on a plot-by-plot basis and, accordingly, depreciation is not considered appropriate.

2.10. Investments

Investments in subsidiary undertakings are stated at cost less impairment. The charity has prepared consolidated financial statements which include the results, assets and liabilities of the subsidiary on a line-by-line basis, eliminating intra-group transactions.

2.11. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.12. Financial Instruments

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost with the exception of investments which are held at fair value. Financial assets held at amortised cost comprise cash at bank and in hand, together with trade and other debtors. A specific provision is made for debts for which recoverability is in doubt. Cash at bank and in hand is defined as all cash held in instant access bank accounts and used as working capital. Financial liabilities held at amortised cost comprise all creditors except social security and other taxes.

2.13. Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating surplus.

2.14. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.15. Provisions and Contingencies

Provisions

Provisions are recognised when the charity has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

Contingencies

Contingent liabilities are not recognised. Contingent liabilities arise as a result of past events when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the charity's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

2.16. Pensions

The charity operates a defined pension contribution scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

The Cambridge Mosque Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

3. Income from Donations and Legacies

	Unrestricted funds £	Restricted funds £	Endowment funds £	2024 Total funds £
Donations and gifts:				
Public donations and gifts	809,918	178,719	-	988,637
Mosque collections	104,054	-	-	104,054
Corporate donations	15,300	-	-	15,300
Event donation collection	329,301	-	-	329,301
Gift Aid	37,601	1,302	-	38,903
Endowments	-	-	100,000	100,000
	<u>1,296,174</u>	<u>180,021</u>	<u>100,000</u>	<u>1,576,195</u>

	Unrestricted funds £	Restricted funds £	Endowment funds £	2023 Total funds £
Donations and gifts:				
Public donations and gifts	588,060	603,273	-	1,191,333
Mosque collections	129,479	-	-	129,479
Corporate donations	18,750	-	-	18,750
Event donation collection	231,511	-	-	231,511
Gift Aid	80,756	20,457	-	101,213
Endowments	-	-	-	-
	<u>1,048,556</u>	<u>623,730</u>	<u>-</u>	<u>1,672,286</u>

4. Income from Other Trading Activities

	2024 Unrestricted funds £	2023 Unrestricted funds £
Income from other trading activities	<u>8,030</u>	<u>-</u>

Income from other trading activities comprises income generated from the sale of cemetery plots and related cemetery services. Such income is recognised when the significant risks and rewards of ownership have transferred to the purchaser and the income can be measured reliably.

5. Investment Income

	2024 Unrestricted funds £	2023 Unrestricted funds £
Bank interest receivable	<u>1,046</u>	<u>1,668</u>

6. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets - owned	905,592	914,437
Amortisation of intangible fixed assets	<u>9,893</u>	<u>-</u>

The Cambridge Mosque Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

7. Analysis of Expenditure

	2024		
	Activities undertaken directly	Support costs (see note 8)	Total
	£	£	£
Raising funds	45,516	-	45,516
Mosque running costs	75,183	1,337,944	1,413,127
Support costs	-	20,589	20,589
Governance costs	-	19,099	19,099
Direct staff costs	291,930	-	291,930
Charitable activities	162,591	-	162,591
Trading activities	15,504	9,893	25,397
	<u>590,724</u>	<u>1,387,525</u>	<u>1,978,249</u>
	2023		
	Activities undertaken directly	Support costs (see note 8)	Total
	£	£	£
Raising funds	85,490	-	85,490
Mosque running costs	96,402	1,339,941	1,436,343
Support costs	-	19,256	19,256
Governance costs	-	14,026	14,026
Direct staff costs	219,067	-	219,067
Charitable activities	257,881	-	257,881
	<u>658,840</u>	<u>1,373,223</u>	<u>2,032,063</u>

8. Support Costs

	2024				
	Mosque running costs	Support costs	Governance costs	Trading activities	Total
	£	£	£	£	£
Premises expenses:					
Light and heat	100,980	-	-	-	100,980
Cleaning	122,530	-	-	-	122,530
Security costs	58,916	-	-	-	58,916
General administration:					
Travel expenses - trustees	-	-	3,090	-	3,090
Repairs, renewals and maintenance	55,622	-	-	-	55,622
Insurance	94,304	-	-	-	94,304
Audit fees	-	-	14,400	-	14,400
Legal fees	-	-	1,609	-	1,609
Bank charges	-	1,125	-	-	1,125
Office overheads	-	19,464	-	-	19,464
Depreciation:					
Depreciation of plant and machinery	434,843	-	-	-	434,843
Depreciation of fixtures and fittings	10,804	-	-	-	10,804
Depreciation of computer equipment	1,899	-	-	-	1,899
Depreciation of freehold property	458,046	-	-	-	458,046
Amortisation	-	-	-	9,893	9,893
	<u>1,337,944</u>	<u>20,589</u>	<u>19,099</u>	<u>9,893</u>	<u>1,387,525</u>

The Cambridge Mosque Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

	Mosque running costs	Support costs	Governance costs	2023 Total
	£	£	£	£
Premises expenses:				
Light and heat	112,782	-	-	112,782
Cleaning	123,210	-	-	123,210
Security costs	86,134	-	-	86,134
General administration:				
Repairs, renewals and maintenance	70,024	-	-	70,024
Insurance	33,248	-	-	33,248
Audit fees	-	-	12,000	12,000
Legal fees	-	-	2,026	2,026
Bank charges	106	-	-	106
Office overheads	-	19,256	-	19,256
Depreciation:				
Depreciation of plant and machinery	434,843	-	-	434,843
Depreciation of fixtures and fittings	18,716	-	-	18,716
Depreciation of computer equipment	2,832	-	-	2,832
Depreciation of freehold property	458,046	-	-	458,046
	<u>1,339,941</u>	<u>19,256</u>	<u>14,026</u>	<u>1,373,223</u>

9. Auditor's Remuneration

Remuneration received by the charity's auditors and their associates during the year was as follows:

	2024	2023
	£	£
Audit Services		
Audit of the company's financial statements	<u>14,400</u>	<u>12,000</u>

10. Staff Costs

Staff costs were as follows:

	2024	2023
	£	£
Wages and salaries	273,315	208,387
Social security costs	16,474	8,708
Other pension costs	2,141	1,972
	<u>291,930</u>	<u>219,067</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000. The charity considers its key management personnel to comprise the Operations Director, who has authority and responsibility for planning, directing and controlling the daily activities of Mosque. Total remuneration paid to key management personnel during the year was £47,000.

11. Average Number of Employees

Average number of employees during the year was as follows:

	2024	2023
Charitable Activities	10	14
Administration	8	9
	<u>18</u>	<u>23</u>

The Cambridge Mosque Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

12. Intangible Assets

	Goodwill £
Cost	
As at 1 January 2024	-
Additions	65,954
As at 31 December 2024	<u>65,954</u>
Amortisation	
As at 1 January 2024	-
Provided during the period	9,893
As at 31 December 2024	<u>9,893</u>
Net Book Value	
As at 31 December 2024	<u>56,061</u>
As at 1 January 2024	<u>-</u>

Goodwill arose on the acquisition of the Group's wholly owned subsidiary, Countryside Burials Limited, on 2 April 2024 and represents the excess of the consideration transferred over the fair value of the identifiable net assets acquired, after recognition of a deferred tax liability arising on the fair value uplift of freehold land.

13. Tangible Assets - Consolidated

	Land & Property				
	Freehold	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost or Valuation					
As at 1 January 2024	29,599,561	4,340,222	363,024	13,353	34,316,160
Additions	103,325	-	1,181	251	104,757
Revaluation	252,619	-	-	-	252,619
As at 31 December 2024	<u>29,955,505</u>	<u>4,340,222</u>	<u>364,205</u>	<u>13,604</u>	<u>34,673,536</u>
Depreciation					
As at 1 January 2024	2,234,962	2,061,040	326,500	10,072	4,632,574
Provided during the period	458,046	434,843	10,804	1,899	905,592
As at 31 December 2024	<u>2,693,008</u>	<u>2,495,883</u>	<u>337,304</u>	<u>11,971</u>	<u>5,538,166</u>
Net Book Value					
As at 31 December 2024	<u>27,262,497</u>	<u>1,844,339</u>	<u>26,901</u>	<u>1,633</u>	<u>29,135,370</u>
As at 1 January 2024	<u>27,364,599</u>	<u>2,279,182</u>	<u>36,524</u>	<u>3,281</u>	<u>29,683,586</u>

The Cambridge Mosque Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

13. Tangible Assets – Charity

	Land & Property Freehold	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost or Valuation					
As at 1 January 2024	29,599,561	4,340,222	363,024	13,353	34,316,160
Additions	-	-	1,181	251	1,432
As at 31 December 2024	<u>29,599,561</u>	<u>4,340,222</u>	<u>364,205</u>	<u>13,604</u>	<u>34,317,592</u>
Depreciation					
As at 1 January 2024	2,234,962	2,061,040	326,500	10,072	4,632,574
Provided during the period	458,046	434,843	10,804	1,899	905,592
As at 31 December 2024	<u>2,693,008</u>	<u>2,495,883</u>	<u>337,304</u>	<u>11,971</u>	<u>5,538,166</u>
Net Book Value					
As at 31 December 2024	<u>26,906,553</u>	<u>1,844,339</u>	<u>26,901</u>	<u>1,633</u>	<u>28,779,426</u>
As at 1 January 2024	<u>27,364,599</u>	<u>2,279,182</u>	<u>36,524</u>	<u>3,281</u>	<u>29,683,586</u>

14. Investments and results from trading activities of subsidiary

Countryside Burials Limited (03803700) is a private company limited by shares, incorporated in England and Wales on 8 July 1999. The charity holds 100% of the issued share capital, giving it full control of the entity. The subsidiary carries out provision and management of burial services and associated trading activities on behalf of the charity, with profits being distributable to Cambridge Mosque Trust.

Charity investment is valued at £355,944 The registered office of the company is 309-313 Mill Road, Cambridge, England, CB1 3DF.

For the purposes of consolidation, the assets and liabilities of Countryside Burials Limited have been included at their fair values at the date of acquisition. The consolidated financial statements of the group have been audited.

The capital and reserve of Countryside Burials Limited as at 31 December 2024 were £93,108.

Income and expenditure	Period ended 2024 £
Income	8,030
Expenditure	(15,504)
Amortisation of goodwill	(9,893)
Loss for the year	<u>(17,367)</u>

15. Debtors

Due within one year	Consolidated 2024 £	Charity 2024 £	Charity 2023 £
Other debtors	<u>60,516</u>	<u>60,386</u>	<u>29,589</u>

The Cambridge Mosque Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

16. Creditors: Amounts Falling Due Within One Year

	Consolidated 2024	Charity 2024	Charity 2023
	£	£	£
Trade creditors	30,022	30,022	51,112
Bank loans and overdraft	-	-	1,217
Taxation and social security	7,408	7,343	6,879
Accruals and deferred income	43,666	25,011	32,524
	<u>81,096</u>	<u>62,376</u>	<u>91,732</u>

17. Deferred tax Provisions

	Totals
	£
Additions	63,155
Balance at 31 December 2024	<u>63,155</u>

Deferred tax is recognised in respect of all material timing differences that have originated but not reversed at the reporting date.

A deferred tax liability has been recognised in relation to the fair value uplift on freehold land arising on the acquisition of the Group's wholly owned subsidiary. The liability represents the estimated future corporation tax payable on the difference between the carrying value of the land in the Group balance sheet and its tax base.

Deferred tax has been calculated using a tax rate of 25%, being the rate expected to apply when the timing difference reverses.

18. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £2,141 (2023: £1,972). At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

19. Movement in Funds-Consolidated

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	341,703	1,305,250	(985,451)	661,502
Designated:				
Toddler group	2,633	-	-	2,633
Total unrestricted funds	<u>344,336</u>	<u>1,305,250</u>	<u>(985,451)</u>	<u>664,135</u>
Restricted funds				
Donations	23,267,069	-	(905,592)	22,361,477
Donated land	6,697,262	-	-	6,697,262
Fitrana	-	19,249	(19,249)	-
Janazah	975	60	-	1,035
Zakat	4,521	55,961	(35,242)	25,240
Disaster relief	4,963	54,251	(32,215)	26,999
Cemetery	360,000	50,000	-	410,000
Social and education	-	500	(500)	-
Total restricted funds	<u>30,334,790</u>	<u>180,021</u>	<u>(992,798)</u>	<u>29,522,013</u>
Endowment funds				
Expendable:				
Endowment fund	-	100,000	-	100,000
Total funds	<u>30,679,126</u>	<u>1,585,271</u>	<u>(1,978,249)</u>	<u>30,286,148</u>

The Cambridge Mosque Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

19-Movement in Funds-Charity Comparative	As at 1 January 2023	Income	Expenditure	As at 31 December 2023
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	151,224	1,050,224	(859,745)	341,703
Designated:				
Toddler group	2,633	-	-	2,633
Total unrestricted funds	153,857	1,050,224	(859,745)	344,336
Restricted funds				
Donations	24,181,505	-	(914,437)	23,267,068
Donated land	6,697,262	-	-	6,697,262
Fitrana	-	19,725	(19,725)	-
Janazah	825	150	-	975
Zakat	3,785	102,294	(101,557)	4,522
Disaster relief	-	140,701	(135,738)	4,963
McMillan	-	861	(861)	-
Cemetery	-	360,000	-	360,000
Total restricted funds	30,883,378	623,730	(1,172,318)	30,334,790
Total funds	31,037,235	1,673,954	(2,032,063)	30,679,126

20. Movement in Funds - Charity	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	341,703	1,297,164	(960,055)	678,812
Designated:				
Toddler group	2,633	-	-	2,633
Total unrestricted funds	344,336	1,297,164	(960,055)	681,445
Restricted funds				
Donations	23,267,069	-	(905,592)	22,361,477
Donated land	6,697,262	-	-	6,697,262
Fitrana	-	19,249	(19,249)	-
Janazah	975	60	-	1,035
Zakat	4,521	55,961	(35,242)	25,240
Disaster relief	4,963	54,251	(32,215)	26,999
Cemetery	360,000	50,000	-	410,000
Social and education	-	500	(500)	-
Total restricted funds	30,334,790	180,021	(992,798)	29,522,013
Endowment funds				
Expendable:				
Endowment fund	-	100,000	-	100,000
Total funds	30,679,126	1,577,185	(1,952,853)	30,303,458

The Cambridge Mosque Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

21. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

During the year the expenses reimbursed to the trustees or paid directly to third parties while carrying out their duties for the charity were as follows:

	2024	2023
	£	£
Travel	3,090	-

During the year, no trustees received any remuneration, salaries or other benefits for their role as trustee (2023: £nil).

No other expenses, honoraria, or payments were made to trustees, and no trustee received payment for professional or other services provided to the charity.

22. Related Party Disclosures

During the year, the charity received a donation of £300,000 from Muslim Academic Trust (MAT), a related charity with which the charity shares two trustees. The donation was made voluntarily and without restrictions and has been recognised as unrestricted income in the Statement of Financial Activities.

The transaction was carried out at arm's length in accordance with the charity's related-party and conflict-of-interest policies. All trustees with a conflict of interest declared their connection and did not participate in decisions relating to the donation.

No trustee or related individual received any personal benefit from this transaction, and there were no outstanding balances with MAT at the year-end (2023: £nil).

23. Funds descriptions

Donations

All donation received prior to the completion of the mosque in March 2019 were for the purpose of building and equipping mosque in Cambridge on the donated land.

Donated land

Land was donated for the purpose of building a mosque in Cambridge.

Fitrana

Funds to support the poor to celebrate Eid-al-Fitr.

Janazah

All funds received are for the support funeral costs for the poor.

Zakat

All funds received are for the relief of poverty

McMillan

Funds to be donated to MacMillan Cancer Appeal

Toddler group

Funds designated for activities and running costs of the toddler group.

Disaster relief

Funds restricted for providing emergency aid and support in response to disasters.

Cemetery

Funds designated for the maintenance, development, and operational costs of the cemetery.

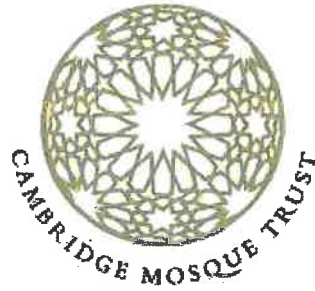
Endowment

Funds capital to be retained permanently, with only the income generated available for charitable purposes.

THE CAMBRIDGE MOSQUE TRUST

England & Wales - Charity number 1164931

Accounts



**The Cambridge Mosque Trust
(Charitable Incorporated Organisation)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Charitable Incorporated Organisation Number: 1164931

THE CAMBRIDGE MOSQUE TRUST
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FOR THE YEAR ENDED 31 DECEMBER 2023

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THE CAMBRIDGE MOSQUE TRUST

REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees	Mr Timothy John Winter Mr Sohail Bhatti Ms Zeynep Coskun Mr Burhanettin Aktas Prof Aziz Akgul Dr Henning Majid Grosse Ruse Mrs Shahida Rehman Dr Selim Argun Mr Erdem Arioğlu
Chairman	Mr Timothy John Winter
Charitable Incorporated Organisation Number	1164931
Registered Office	309-313 Mill Road, Cambridge, Cambridgeshire, CB1 3DF
Auditors	Cooper Young & Partners Ltd Hunter House 109 Snakes Lane West Essex London IG8 0DY
Bankers	HSBC 63-64 St Andrews Street, Cambridge CB2 3BZ Metro Bank One Southampton Row London WC1B 5HA

THE CAMBRIDGE MOSQUE TRUST
TRUSTEES' REPORT (INCLUDING STRATEGIC REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees are pleased to present their annual Trustees Report together with the financial statements of The Cambridge Mosque Trust ("CMT") for the year ended 31 December 2023.

The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Structure, management and objectives

The trustees are responsible for approving the annual financial budgets and ensuring the activities of the charity are in line with the objectives of the charity. The day-to-day operations and management of the Cambridge Central Mosque are delegated to operations subcommittee which consists of the UK-based Trustees and the Operations Director (Mr Fezaan Azam). The latter is responsible for the day-to-day operations and has team of admin staff and volunteers as well as three Imams to support him.

CMT is a Charitable Incorporated Organisation and was registered on 18 December 2015 under the charity number 1164931. Under the governing document the Charity can have up to 2 appointed Trustees and 11 nominated Trustees. Nominated trustees are appointed for a term of 4 years. Each Trustee can serve a maximum of 3 continuous terms and is appointed for a term of 3 years by a resolution passed at a trustees meeting. The Trustees who served during the year were:

Mr Timothy Winter (Chairman)
Mr Sohail Bhatti (Treasurer)
Ms Zeynep Coskun (Fundraiser)
Mr Burhanettin Aktaş
Prof Aziz Akgül
Dr Henning Majid Grosse Ruse
Mrs Shahida Rehman
Dr Selim Argun
Mr Erdem Anıoğlu

When appointing new trustees, the board of Trustees consider the skills, knowledge and experience of the individual in making the appointment. Notwithstanding this, the trustees acknowledge their collective responsibility over the strategic direction, governance and operations of the charity. The Charity provides introductory material, reports and leaflets as part of further training as required for new Trustees.

Objectives and activities

The Charity's Objectives as set out in its governing document are:

To advance the Islamic faith for the public benefit by the provision, maintenance and management of a mosque and ancillary premises to include the provision of educational and religious classes.

To propagate and expand the teachings and message of Islam as a compassionate religion in in total compliance with law of land.

To seek and build better understanding of Islam and other faiths through interfaith dialogue and multicultural activities.

To provide cultural and educational facilities which improves cultural values and knowledge in society.

In pursuance of these objects, the Trust hosts a range of services and activities for the benefit of the public.

THE CAMBRIDGE MOSQUE TRUST
TRUSTEES' REPORT (INCLUDING STRATEGIC REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2023

Achievement and performance

We always remember and pray for those generous souls in the Cambridge community and around the world who placed their confidence in us and donated so generously over the years.

The Mosque opened its doors in April 2019 and since then has won a host of architectural accolades, including Architect's Journal (AJ) Best Community and Faith Project 2019, Brick Development Association (BDA) Best Public Building 2019 and four Structural Timber Awards 2019, including Project of the Year. In 2021, Cambridge Mosque won RIBA East Project Architect of the Year, Building of the Year, Client of the Year and a Regional Award and was shortlisted for the 2021 RIBA Stirling Prize.

Prayer Facilities

The mosque is normally open to the public every day from 10am, up to 9pm in the winter months, and later in the summer months. The Friday sermon and weekly talks is delivered in English and community languages, plus British Sign Language for deaf worshippers.

Religious Teaching

Religious lectures are delivered in the main prayer hall of the Mosque every day of the week for men, women and children. The promotion of Islamic teachings helps prevent misunderstanding and aids the spiritual and academic growth of worshippers in a safe environment.

Ramadan and Eid

Our ever-popular 24-hour online TV station is back this Ramadan, with an enhanced range of inspirational Islamic programming for all the family. This year for the first time selected features were advertised in advance at regular intervals through the sacred month. As always, this service is absolutely free and contains no advertising which raise your spirits and increase your Islamic knowledge during the holy month of Ramadan.

Disaster Relief Donations.

Following last year's tragic earthquake in Turkey our generous mosque community raised an impressive £179,394 in cash donations. We also supported Islamic Relief UK with a total of £77,645 for humanitarian aid in Libya, Morocco, Palestine and Afghanistan.

Interfaith Harmonies

As a landmark institution of the British Muslim community our mosque is actively engaged in building bridges of respect and understanding among religious groups. Key recent events saw Imam Zakarya Gangat joining with Dr Rowan Williams and Rabbi Jonathan Wittenberg in climbing Mount Skirid in Wales, where they planted trees to show solidarity with the natural world which is suffering from climate change. We have also held interfaith introductions and discussions with a range of denominations in Cambridge.

A great number of visitors and hundreds of school students, as part of their multicultural studies, visit the mosque annually, as do university students of theology, social studies etc. We organize guided tours with an introduction to the principles of Islam upon request.

Also programme of guest speakers continued and included an interfaith Climate Change and Religion conference held at the mosque with Cambridge Climate Zero.

Food Bank - 'Give food, spread Salam'

Newcomers to the UK are often shocked by the rising levels of deprivation in our country, and sadly Cambridge has the highest inequality rate of any UK city. Our mosque basement is busy with eager volunteers packing food for needy local residents, and in partnership with Islamic Relief and Cambridge Sustainable Food our mosque is trying to serve the very intense need among Cambridge people which has been worsened by the cost-of-living crisis. The mosque has also operated Open Warm Rooms, so that on cold days local residents of every background and belief can warm up in the mosque and enjoy a complementary cup of tea or coffee.

THE CAMBRIDGE MOSQUE TRUST
TRUSTEES' REPORT (INCLUDING STRATEGIC REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2023

Garden News

On 26 August the BBC's popular 'Gardener's World' programme featured a long segment about the mosque garden, with interviews with our head gardener Helen Seal and several of the garden volunteers. The series regularly attracts over 2.5 million viewers. Our garden was also a special feature in Gardens Illustrated magazine. We were proud to be featured in The Guardian's pick of best bee-friendly wildflower spaces in the UK. Our garden is a 'pollinator-friendly oasis' in busy built-up Cambridge! We held our first 'Good to Grow Day' in which our gardeners advised mosque-goers on how to grow their own herbs and vegetables the natural Sunna way.

Media interest continued, with a long feature on BBC Gardeners World, and a visit by BBC Look East investigating green technologies. The mosque again was a popular participant in the Mill Road Winter Fair.

Health awareness in the community was promoted through a Mental Health Day, a Diabetes Wellness Day, and a Macmillan Cancer coffee morning.

Online viewership continued to rise, with our memorial sermon for Queen Elizabeth II reaching over 300,000 views.

There has been no outsourced fundraising via professional fundraisers or other third parties. As a result, the charity is not registered with the fundraising regulator and received no fundraising complaints in the current or preceding year. The trustees recognise that during these difficult times, the Mosque was only able to deliver all these services due to the continued commitment and support of the staff and volunteers, who work tirelessly throughout the year.

Further details of charity's current activities and news can be viewed on our website. <https://cambridgecentralmosque.org/>

Key management personnel

Most administrative tasks were carried out by the UK based Trustees, who are also the key management personnel of the charity. The trustees are not remunerated for their services to the charity.

Risk Review

The Trustees have reviewed the key areas of risk at this stage of the project:

1. Shortfall in funding - all funding is from donations. The Trustees continue to secure further donations to cover the future operating costs of the mosque by holding fundraising events and appeals during Ramadan.
2. Health and Safety – regular training is held for staff and volunteers including first aid, fire safety procedures and DBS checks to ensure safe use of mosque by visitors.

Public Benefit

The Trustees confirm that they have referred to the Charity Commissions' general guidance on Public Benefit when reviewing and shaping the charity's aims and objectives. The charity works to ensure that its programs are inclusive, accessible and responsive to the needs of the beneficiaries.

Reserves Policy

It is the policy of the charity that the unrestricted funds which have not been designated for a specific use, be maintained at a level equivalent to at least 2 months mosque running expenditures. The trustees consider that the reserves maintained at this level will ensure that in the event of a significant drop in funding they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The charity's current level of free reserves is £341,703 (2022: £151,224), which would allow it to meet the short-term operational costs.

THE CAMBRIDGE MOSQUE TRUST
TRUSTEES' REPORT (INCLUDING STRATEGIC REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2023

Financial Review

Income for the year was £1,673,952 (2022: £956,376) and was derived from donations of £1,672,284 (2022: £956,325) and investment income of £1,668 (2022: £51). Expenditure for the year was £2,032,060 (2022: £1,921,018) and was mainly related to fundraising, depreciation and operating costs for the mosque.

At the end of the reporting period the charity reflects a net asset position of £30,679,127 (2022 - £31,037,235) representing £341,703 (2022: £151,224) as unrestricted funds, £2,633 (2022: £2,633) as designated funds and £30,334,791 (2022: £30,883,378) as restricted funds.

The financial controls of the charity are managed and controlled by the trustees without any remuneration.

Plans for the Future

The facility has been running with no significant difficulties during the year. The Charity has plans to begin work on establishing a permanent endowment to cover its costs in perpetuity.

We would like to offer the community the sort of experience we and they would want. The Cambridge Central Mosque as a charity is constantly trying, based on our ability to contribute more social services and activities promoting women, youth and health club, helping poor individuals, refugees and families especially in current economic circumstances in the UK.

Fundraising activities at the mosque have been returned to normal, although we also run on-line and social media campaigns. Imams regularly now broadcast to the community via social media channels. A permanent digital media infrastructure has been put in place and will continue to be enhanced.

Statement of Trustees Responsibilities

Law applicable to charities in England and Wales requires Trustees to prepare financial statements for each financial year, which gives a true and fair view of the Trust's financial activities during the period and of its financial position at the end of the period. In preparing financial statements that gives a true and fair view, the Trustees should follow best practices and

- Select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Trust will be able to continue in operation.

The Trustees of the Trust are responsible for safeguarding the assets of the Trust, and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities. They are also responsible for keeping accounting records which disclose, with reasonable accuracy, the financial position of the Trust at any time, and which enable them to ascertain the financial position of the Trust and ensure that the financial statements comply with the Charities Act 2011.

Signed on behalf of the Board of Trustees on 30 October 2024.



Sohail Bhatti
Trustee

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS AND TRUSTEES OF THE CAMBRIDGE MOSQUE TRUST

Opinion

We have audited the financial statements of The Cambridge Mosque Trust for the year ended 31 December 2023 which comprise the Statement of Financial Activities, Charity Balance Sheets, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS AND TRUSTEES OF THE CAMBRIDGE MOSQUE TRUST

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the Audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations relates to the regulatory requirements of Charity Law, Health and Safety Act and Employment law and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and the application of FRS 102 and payroll tax.

We evaluated management incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to application of controls around authorisation of journals and, expenditure and payments. Audit procedures performed by the engagement team included:

- Enquiries of management regarding correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals; and
- Challenging assumptions and judgements made by management in their critical accounting estimates;

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

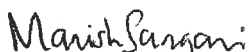
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS AND TRUSTEES OF THE CAMBRIDGE MOSQUE TRUST

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Manish Sangani (Senior Statutory Auditor)

For and on behalf of Cooper Young & Partners Ltd

Hunter House
109 Snakes Lane West
Essex, London
IG8 0DY

Date: 30 October 2024

Cooper Young & Partners Ltd is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

THE CAMBRIDGE MOSQUE TRUST

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted Funds 2023	Restricted Funds 2023	Total Funds Year-ended 2023 £	Total Funds Year-ended 2022 £
	Note				
Income from					
<i>Donations & legacies</i>					
Donations	2	1,048,554	623,730	1,672,284	956,325
Investments	3	1,668	-	1,668	51
Total		<u>1,050,222</u>	<u>623,730</u>	<u>1,673,952</u>	<u>956,376</u>
Expenditure on					
Raising funds	4	85,489	-	85,489	79,862
Charitable activities	4	774,254	1,172,317	1,946,571	1,841,156
Total		<u>859,743</u>	<u>1,172,317</u>	<u>2,032,060</u>	<u>1,921,018</u>
Net movement in funds		190,479	(548,587)	(358,108)	(964,642)
Reconciliation of funds					
Total funds brought forward		153,857	30,883,378	31,037,235	32,001,877
Total funds carried forward	12	<u>344,336</u>	<u>30,334,791</u>	<u>30,679,127</u>	<u>31,037,235</u>

The results for the year are derived from continuing operations.

There were no recognised gains or losses, other than those passing through the statement of financial activities.

The accompanying notes form part of these financial statements.

THE CAMBRIDGE MOSQUE TRUST
CHARITY BALANCE SHEETS
AS AT 31 DECEMBER 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	7	29,683,586	30,594,862
Investments	8	-	-
CURRENT ASSETS		29,683,586	30,594,862
Debtors	9	29,589	67,518
Cash at bank and in hand		1,057,684	504,699
CREDITORS: amounts falling due within one year	10	1,087,273 (91,732)	572,217 (129,844)
NET CURRENT ASSETS		995,541	442,373
NET ASSETS		<u>30,679,127</u>	<u>31,037,235</u>
FUNDS			
General Funds		341,703	151,224
Designated Funds		2,633	2,633
Restricted funds	12,13	30,334,791	30,883,378
		<u>30,679,127</u>	<u>31,037,235</u>

The financial statements were approved and authorised for issue by the Board of Trustees on 30 October 2024 and were signed below on its behalf by:



Sohail Bhatti
Trustee

The accompanying notes form part of these financial statements.

THE CAMBRIDGE MOSQUE TRUST
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023

	Total funds 2023		Total funds 2022	
	£	£	£	£
Cash flows from operating activities		557,814		1,743
Cash flows from investing activities:				
Purchase of property, plant and equipment	(3,161)		(18,600)	
Investment income	(1,668)		(51)	
Net cash (used in) investing activities		(4,829)		(18,651)
(Decrease)/increase in cash and cash equivalents in the reporting period		552,985		(16,908)
Cash and cash equivalents at the beginning of the reporting period		504,699		521,607
Cash and cash equivalents at the end of the reporting Period		1,057,684		504,699
		2023		2022
		£		£
Reconciliation of net movement in funds to cash flow from operating activities				
Net movement in funds		(358,108)		(964,642)
Investment income		1,668		51
(Increase)/Decrease in debtors		37,929		(47,297)
Depreciation		914,437		991,550
Increase/(decrease) in creditors		(38,112)		22,081
Net cash provided by operating activities		557,814		1,743
		2023		2022
		£		£
Analysis of cash and cash equivalents				
Cash in hand		1,057,684		504,699
Total cash and cash equivalents		1,057,684		504,699

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP 2015 (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Cambridge Mosque Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The functional and presentation currency is pounds sterling. The financial statements are rounded to the nearest £1. The principal accounting policies applied in the preparation of these financial statements are set out below.

Consolidation

The Cambridge Mosque Trust has taken the advantage of the exemption afforded by the Charities Act 2011 for not to prepare consolidated financial statements for 31 December 2023 since the wholly owned subsidiary CMT Design and Build Limited remained dormant in 2022 and 2023 and is subsequently dissolved. Last year financial statements were consolidated due to comparative 2021 consolidated financial results.

The financial statements present information about the Cambridge Mosque Trust as an individual entity and not about its group.

Going Concern

The Trustees consider the charity has adequate resources to continue in operational existence for the foreseeable future, including the next 12 months from the date of signing these financial statements. The Trustees also consider that the aforementioned resources would allow the charity to meet its obligations and debt as they fall due Accordingly the financial statements have been prepared on a going concern basis.

Income

All income is recognised once the charity has entitlement to income, it is probable that income will be received, and the amount of income receivable can be measured reliably.

Donations

Donations income is accounted for where there is entitlement, probability and is measurable.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount.

Expenditure

Expenditure is accounted for on an accrual basis within the Statement of Financial Activity and has been classified under headings that aggregate all costs related to that category. Expenditure is recognised once there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Value added tax

Value added tax not recoverable is included in the relevant costs in the Statement of Financial Activities.

Allocation of costs:

Costs are allocated between restricted and unrestricted funds according to the terms of the income. Where items expensed are mixed, they are apportioned between the categories according to the income they relate to.

Employee termination benefits

Termination benefits are accounted for on an accrual basis and in line with FRS 102.

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES (continued)

Taxation:

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Tangible Fixed Assets

Tangible fixed assets are stated at cost, less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful life as follows:

Buildings	50-year straight line
Exhibition Room	3-year straight line
Fixtures and Fittings	4-year straight line
Plant and Equipment	10-year straight line

Charity's fixed assets are carried at their historical cost, minus the accumulated depreciation and accumulated impairment losses associated with those assets.

Provisions:

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

Pensions:

Employees of the charity are entitled to join a defined contribution pension scheme. The pension contributions by the charity are charged to the financial statements, and equal or exceed the statutory minimum percentages applied to pensionable earnings.

Fund Accounting

General funds are unrestricted funds which can be used at the discretion of the Trustees in accordance with the objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Financial instruments

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost with the exception of investments which are held at fair value. Financial assets held at amortised cost comprise cash at bank and in hand, together with trade and other debtors. A specific provision is made for debts for which recoverability is in doubt. Cash at bank and in hand is defined as all cash held in instant access bank accounts and used as working capital. Financial liabilities held at amortised cost comprise all creditors except social security and other taxes.

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.

Creditors

Creditors 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.

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES (continued)

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

Critical accounting estimates and judgements

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the charity's accounting policies and reported assets. Liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Tangible fixed assets

The useful economic lives of non-current assets have been derived from the judgement of the Trustees, using their best estimate of written down period.

2. DONATIONS	Unrestricted £	Restricted £	Total 2023 £
Donations	1,048,554	623,730	1,672,284
	<u>1,048,554</u>	<u>623,730</u>	<u>1,672,284</u>
	=====	=====	=====

DONATIONS – PRIOR YEAR	Unrestricted £	Restricted £	Total 2022 £
Donations	875,035	81,290	956,325
	<u>875,035</u>	<u>81,290</u>	<u>956,325</u>
	=====	=====	=====

3. INCOME FROM INVESTMENTS

	Total 2023 £	Total 2022 £
Interest receivable	1,668	51
	<u>1,668</u>	<u>51</u>
	=====	=====

4. EXPENDITURE

	Direct staff costs £	Other direct costs £	Support costs £	Total 2023 £
Raising funds	-	85,489	-	85,489
Charitable activities – mosque running costs	219,066	1,694,223	33,282	1,946,571
	<u>219,066</u>	<u>1,779,712</u>	<u>33,282</u>	<u>2,032,060</u>
	=====	=====	=====	=====

Support costs have been allocated on the basis of the actual costs incurred for each category.

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

EXPENDITURE – PRIOR YEAR	Direct staff costs £	Other direct costs £	Support costs £	Total 2022 £
Raising funds	-	79,862	-	79,862
Charitable activities –mosque running costs	165,709	1,595,781	79,666	1,841,156
	<u>165,709</u>	<u>1,675,643</u>	<u>79,666</u>	<u>1,921,018</u>

5. SUPPORT COSTS

	Total 2023 £	Total 2022 £
Office overheads Governance costs	19,256	22,825
- Legal and professional fees	2,026	23,572
- Auditor's fees	12,000	21,460
- Travel cost	-	11,809
	<u>33,282</u>	<u>79,666</u>

6. STAFF COSTS

	Total 2023 £	Total 2022 £
Wages and salaries	208,386	158,377
Social security costs	8,708	5,028
Pensions	1,972	2,304
	<u>219,066</u>	<u>165,709</u>

The average number of employees for the year were 23 (2022: 10). All employees were engaged in the running of the mosque. No employees earned in excess of £60,000 (2022: nil).

The trustees are deemed to be the key management personnel and are not remunerated for their services to the charity.

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

7. TANGIBLE FIXED ASSETS

	Land and Building	Furniture, fixtures & fittings	Exhibition Room	Total
	£	£	£	£
COST				
As at 1 January 2023	33,934,305	206,407	172,287	34,312,999
Additions	-	3,161	-	3,161
As at 31 December 2023	33,934,305	209,568	172,287	34,316,160
DEPRECIATION				
As at 1 January 2023	3,403,113	142,737	172,287	3,718,137
Charge for the year	892,889	21,548	-	914,437
As at 31 December 2023	4,296,002	164,285	172,287	4,632,574
NET BOOK VALUE				
As at 31 December 2023	<u>29,638,303</u>	<u>45,283</u>	<u>-</u>	<u>29,683,586</u>
As at 31 December 2022	<u>30,531,192</u>	<u>63,670</u>	<u>-</u>	<u>30,594,862</u>

8. INVESTMENTS AND RESULTS FROM TRADING ACTIVITIES OF SUBSIDIARY

Shares in subsidiary undertakings

The charity's 100% owned subsidiary company CMT Design and Build Ltd (No. 09939137), incorporated on 6 January 2017 in England and Wales remained dormant since 2022, with all its assets being fully distributed to the charity. A special resolution to wind up the company was passed on 20 December 2022. The company was dissolved subsequently on 30 March 2024.

9. DEBTORS

	2023 £	2022 £
Prepayments	8,499	67,518
Other debtors	21,090	-
	<u>29,589</u>	<u>67,518</u>

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

10. CREDITORS: amounts falling due within one year

	2023 £	2022 £
Trade creditors	51,112	70,782
Accruals	32,524	49,071
Other creditors	8,096	9,991
	<u>91,732</u>	<u>129,844</u>

11. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS

There are no balances due to or due from subsidiary company, CMT Design and Build Ltd (2022: £nil)

Expenses amounting to £nil (2022: £nil) were reimbursed to the trustees. No trustees received any benefits in kind in the current or the prior period.

Mr S Bhatti and Dr T Winter are trustees of Muslim Academic Trust, a charity registered in England and Wales, that donated land to the charity valued at £6,697,262 in 2016.

There are no other related party transactions to report in either the current or the preceding year.

12. CHARITY FUNDS – CURRENT YEAR ENDED 31 DECEMBER 2023

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Donations	24,181,506	-	914,437	23,267,069
Donated land	6,697,262	-	-	6,697,262
Disaster relief		140,701	135,738	4,963
Cemetery		360,000	-	360,000
Fitrana	-	19,725	19,725	-
Janazah	825	150	-	975
Zakat	3,784	102,294	101,557	4,521
McMillan	-	861	861	-
Restricted funds	<u>30,883,378</u>	<u>623,730</u>	<u>1,172,318</u>	<u>30,334,791</u>
General funds	151,224	1,050,222	859,743	341,703
Designated fund	2,633	-	-	2,633
Unrestricted funds	<u>153,857</u>	<u>1,050,222</u>	<u>859,743</u>	<u>344,336</u>
TOTAL OF FUNDS	<u>31,037,235</u>	<u>1,673,952</u>	<u>2,032,061</u>	<u>30,679,127</u>

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

CHARITY FUNDS – PRIOR YEAR ENDED 31 DECEMBER 2022

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Donations	25,587,102	-	1,405,596	24,181,506
Donated land	6,697,262	-	-	6,697,262
Fitrana	-	3,695	3,695	-
Janazah	825	-	-	825
Zakat	472	76,037	72,724	3,785
McMillan	-	1,558	1,558	-
Restricted funds	32,285,661	81,290	1,483,573	30,883,378
General funds	523,741	875,086	1,247,603	151,224
Designated funds	2,633	-	-	2,633
Unrestricted funds	526,374	875,086	1,247,603	153,857
TOTAL OF FUNDS	32,812,035	956,376	2,731,177	31,037,235

Funds descriptions

Donations

All donation received prior to the completion of the mosque in March 2019 were for the purpose of building and equipping mosque in Cambridge on the donated land.

Donated land

Land was donated for the purpose of building a mosque in Cambridge.

Fitrana

Funds to support the poor to celebrate Eid-al-Fitr.

Janazah

All funds received are for the support funeral costs for the poor.

Zakat

All funds received are for the relief of poverty

McMillan

Funds to be donated to MacMillan Cancer Appeal

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS	Designated Funds £	General Funds £	Restricted Funds £	Total 2023 £
Fund balances at 31 December 2023:				
Tangible fixed assets	-	-	29,683,586	29,683,586
Current assets (liabilities)	2,633	151,224	288,516	442,373
At 31 December 2023	<u>2,633</u>	<u>151,224</u>	<u>30,883,378</u>	<u>31,037,235</u>
ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS – PRIOR YEAR	Designated Funds £	General Funds £	Restricted Funds £	Total 2022 £
Fund balances at 31 December 2022:				
Tangible fixed assets	-	-	30,594,862	30,594,862
Current assets (liabilities)	2,633	151,224	288,516	442,373
At 31 December 2022	<u>2,610</u>	<u>151,224</u>	<u>30,883,378</u>	<u>31,037,235</u>

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

14. PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted Funds	Restricted Funds	Total Funds
	Note	2022	2022	Year-ended 2022 £
Income from				
<i>Donations & legacies</i>				
Donations		875,035	81,290	956,325
Investments		51	-	51
Total		<u>875,086</u>	<u>81,290</u>	<u>956,376</u>
Expenditure on				
Raising funds		79,862	-	79,862
Charitable activities		771,628	1,069,528	1,841,156
Total		<u>851,490</u>	<u>1,069,528</u>	<u>1,921,018</u>
Net movement in funds		23,596	(988,238)	(964,642)
Reconciliation of funds				
Total funds brought forward		130,261	31,871,616	32,001,877
Total funds carried forward		<u><u>153,857</u></u>	<u><u>30,883,378</u></u>	<u><u>31,037,235</u></u>

THE CAMBRIDGE MOSQUE TRUST

England & Wales - Charity number 1164931

Accounts

The Cambridge Mosque Trust
(Charitable Incorporated Organisation)

GROUP ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Charitable Incorporated Organisation Number: 1164931

THE CAMBRIDGE MOSQUE TRUST

REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees	Mr Timothy John Winter – Chairman Mr Sohail Bhatti Prof Aziz Akgul Mr Burhanettin Aktas Dr Ibrahim Kalin Ms Zeynep Coskun Mrs Shahida Rehman Dr Selim Argun Dr Henning Majid Grosse Ruse Mr Daniel James Thomas Mr Erdem Arioğlu
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Charitable Incorporated Organisation Number	1164931
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Registered Office	309-313 Mill Road, Cambridge, Cambridgeshire, CB1 3DF
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Auditors	Haysmacintyre LLP, 10 Queen Street Place, London, EC4R 1AG
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Bankers	HSBC 63-64 St Andrews Street, Cambridge CB2 3BZ Metro Bank One Southampton Row London WC1B 5HA
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THE CAMBRIDGE MOSQUE TRUST

REPORT OF THE BOARD

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees are pleased to present their annual Trustees Report together with the financial statements of The Cambridge Mosque Trust ("CMT") for the year ended 31 December 2022.

The Cambridge Mosque Trust consolidated financial statements include the results of The Cambridge Mosque Trust (Charitable Incorporated Number 1164931) and CMT Design and Build Limited (Company Number 09939137).

The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Structure, management and objectives

The trustees are responsible for approving the annual financial budgets and ensuring the activities of the charity are in line with the objectives of the charity. The day to day operations and management of the Cambridge Central Mosque are delegated to the mosque director and over seen by a subcommittee of the UK based trustees.

CMT is a Charitable Incorporated Organisation and was registered on 18 December 2015 under the charity number 1164931. Under the governing document the Charity can have up to 2 appointed Trustees and 11 nominated Trustees. Nominated trustees are appointed for a term of 4 years. Each Trustee can serve a maximum of 3 continuous terms Appointed trustees are appointed for a term of 3 years by a resolution passed at a trustees meeting The Trustees who served during the year were:

Mr Timothy Winter (Chairman)
Mr Sohail Bhatti (Treasurer)
Mrs Zeynep Coskun (Fundraiser)
Mr Ibrahim Kalin
Mr Burhanettin Aktaş
Mr Aziz Akgül
Ersin Arıoğlu (Resigned 20 August 2022)
Dr Henning Majid Grosse Ruse
Shahida Rehman
Mr Daniel James Thomas
Dr Selim Argun
Erdem Arıoğlu (Appointed 20 August 2022)

The Charity provides introduction material and training as required for new Trustees.

Objectives and activities

The Charity's Objective as set out in its governing document is:

To advance the Islamic faith for the public benefit by the provision, maintenance and management of a mosque and ancillary premises to include the provision of educational and religious classes.

Achievement and performance

Covid restrictions were lifted in April 2022, and the mosque returned to normal operations by June. Although the facility is still new the Trustees are gaining a clearer sense of likely levels of use in future. Marriages, conversions and funerals are ongoing and becoming more frequent, as the mosque attracts visitors from outside Cambridge. The supplementary Qur'an school began to operate at capacity.

Media interest continued, with a long feature on BBC Gardeners World, and a visit by BBC Look East investigating green technologies.

Health awareness in the community was promoted through a Mental Health Day, a Diabetes Wellness Day, and a Macmillan Cancer coffee morning.

THE CAMBRIDGE MOSQUE TRUST

REPORT OF THE BOARD

FOR THE YEAR ENDED 31 DECEMBER 2022

Online viewership continued to rise, with our memorial sermon for Queen Elizabeth II reaching over 300,000 views.

The programme of guest speakers continued, and included an interfaith 'Climate Change and Religion' conference held at the mosque with Cambridge Climate Zero.

The mosque again was a popular participant in the Mill Road Winter Fair.

There has been no outsourced fundraising via professional fundraisers or other third parties. As a result, the charity is not registered with the fundraising regulator and received no fundraising complaints in the current or preceding year. The trustees recognise that during these difficult times, the Mosque was only able to deliver all these services due to the continued commitment and support of the staff and volunteers, who work tirelessly throughout the year.

Key management personnel

Most administrative tasks were carried out by the UK based Trustees, who are also the key management personal of the charity. The trustees are not remunerated for their services to the charity.

Risk Review

The Trustees have reviewed the key areas of risk at this stage of the project:

1. Shortfall in funding - all funding is from donations. The Trustees continue to secure further donations to cover the future operating costs of the mosque by holding fundraising events and appeals during Ramadan.
2. Health and Safety – regular training is held for staff and volunteers including first aid, fire safety procedures and DBS checks to ensure safe use of mosque by visitors.

Public Benefit

The Trustees confirm that they have referred to the Charity Commissions' general guidance on Public Benefit when reviewing and shaping the charity's aims and objectives. The charity works to ensure that its programs are inclusive, accessible and responsive to the needs of the beneficiaries.

Reserves Policy

Now that the mosque has entered its operational phase, the trustees will formulate a reserves policy during the year as activities pick up. It is anticipated that reserves for 3 months operating costs will be maintained at all times. The group's current level of free reserves of £151,224 (2021: £127,628) would allow it to meet the future costs.

Financial Review

Income for the year was £956,376 (2021: £492,954) and was derived from donations of £956,325 (2021: £492,934) and investment income of £51 (2020: £20). Expenditure for the year was £1,921,019 (2021: £1,623,593) and was mainly related to fundraising, depreciation and operating costs for the mosque.

Plans for the Future

The facility has been running with no significant difficulties during the year. The Charity has plans to begin work on establishing a permanent endowment to cover its costs in perpetuity.

Fundraising activities at the mosque have been reduced due to impact of COVID-19 and switched to on-line and social media campaigns. Imams regularly now broad cast to the community via social media channels. A permanent digital media infrastructure has be put in place and will continued to be enhanced.

THE CAMBRIDGE MOSQUE TRUST

REPORT OF THE BOARD

FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of Trustees Responsibilities

Law applicable to charities in England and Wales requires Trustees to prepare financial statements for each financial year, which give a true and fair view of the Trust's financial activities during the period and of its financial position at the end of the period. In preparing financial statements that give a true and fair view, the Trustees should follow best practice and

- Select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Trust will be able to continue in operation.

The Trustees of the Trust are responsible for safeguarding the assets of the Trust, and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities. They are also responsible for keeping accounting records which disclose, with reasonable accuracy, the financial position of the Trust at any time, and which enable them to ascertain the financial position of the Trust and ensure that the financial statements comply with the Charities Act 2011.

Signed on behalf of the Board of Trustees on 30 October 2023.

Sohail Bhatti

Sohail Bhatti
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF THE CAMBRIDGE MOSQUE TRUST

Opinion

We have audited the financial statements of The Cambridge Mosque Trust for the year ended 31 December 2022 which comprise the Consolidated Statement of Financial Activities, the Group and Charity Balance Sheets, the Consolidated Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 December 2022 and of the group's net movement in funds for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charity; or
- sufficient accounting records have not been kept; or
- the parent charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF THE CAMBRIDGE MOSQUE TRUST

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 4, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the group and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations relates to the regulatory requirements of Charity Law, Health and Safety Act and Employment law and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and the application of FRS 102 and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to application of controls around authorisation of journals and, expenditure and payments. Audit procedures performed by the engagement team included:

- Enquiries of management regarding correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals; and
- Challenging assumptions and judgements made by management in their critical accounting estimates;

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF THE CAMBRIDGE MOSQUE TRUST

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body for our audit work, for this report, or for the opinions we have formed.

Haysmacintyre LLP

Haysmacintyre LLP
Statutory Auditors
10 Queen Street Place
London
EC4R 1AG

Date: 30 October 2023

Haysmacintyre LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

THE CAMBRIDGE MOSQUE TRUST
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted Funds	Restricted Funds	Total Funds Year-ended	Total Funds Year-ended
	Note	2022	2022	2022	2021
				£	£
Income from					
<i>Donations & legacies</i>					
Donations	2	875,035	81,290	956,325	492,934
Investments		51	-	51	20
Total		<u>875,086</u>	<u>81,290</u>	<u>956,376</u>	<u>492,954</u>
Expenditure on					
Raising funds	3	79,862	-	79,862	76,656
Charitable activities	3	771,628	1,069,528	1,841,156	1,546,937
Total		<u>851,490</u>	<u>1,069,528</u>	<u>1,921,018</u>	<u>1,623,593</u>
Net movement in funds		23,596	(988,238)	(964,642)	(1,130,639)
Reconciliation of funds					
Total funds brought forward		<u>130,261</u>	<u>31,871,616</u>	<u>32,001,877</u>	<u>33,132,516</u>
Total funds carried forward	11	<u>153,857</u>	<u>30,883,378</u>	<u>31,037,235</u>	<u>32,001,877</u>

The results for the year are derived from continuing operations.

There were no recognised gains or losses, other than those passing through the statement of financial activities.

The accompanying notes form part of these financial statements.

THE CAMBRIDGE MOSQUE TRUST

GROUP AND CHARITY BALANCE SHEETS

AS AT 31 DECEMBER 2022

		Group	(Restated) Group	Charity	Charity
	Notes	2022 £	2021 £	2022 £	2021 £
FIXED ASSETS					
Tangible fixed assets	6	30,594,862	31,567,812	30,594,862	32,377,970
Investments	7	-	-	-	241,490
		<u>30,594,862</u>	<u>31,567,812</u>	<u>30,594,862</u>	<u>32,619,460</u>
CURRENT ASSETS					
Debtors	8	67,518	20,221	67,518	19,422
Cash at bank and in hand		504,699	521,607	504,699	305,533
		<u>572,217</u>	<u>541,828</u>	<u>572,217</u>	<u>324,955</u>
CREDITORS: amounts falling due within one year	9	(129,844)	(107,763)	(129,844)	(132,380)
		<u>442,373</u>	<u>434,065</u>	<u>442,373</u>	<u>192,575</u>
NET CURRENT ASSETS		<u>442,373</u>	<u>434,065</u>	<u>442,373</u>	<u>192,575</u>
NET ASSETS		<u>31,037,235</u>	<u>32,001,877</u>	<u>31,037,235</u>	<u>32,812,035</u>
FUNDS					
General Funds		151,224	127,628	151,224	523,741
Designated Funds		2,633	2,633	2,633	2,633
Restricted funds	11,12	30,883,378	31,871,616	30,883,378	32,285,661
		<u>31,037,235</u>	<u>32,001,877</u>	<u>31,037,235</u>	<u>32,812,035</u>

The financial statements were approved and authorised for issue by the Board of Trustees on 30 October 2023 and were signed below on its behalf by:

Sohail Bhatti

Sohail Bhatti
Trustee

The accompanying notes form part of these financial statements.

The net movement in funds for the parent charity amounted to (£1,774,800) (2021: £1,116,942).

THE CAMBRIDGE MOSQUE TRUST

GROUP CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Total funds 2022		Total funds 2021	
	£	£	£	£
Cash flows from operating activities		1,743		(489,545)
Cash flows from investing activities:				
Purchase of property, plant and equipment	(18,600)		(17,518)	
Investment income	(51)		(20)	
Net cash (used in) investing activities		(18,651)		(17,538)
(Decrease)/increase in cash and cash equivalents in the reporting period		(16,908)		(507,083)
Cash and cash equivalents at the beginning of the reporting period		521,607		1,028,690
Cash and cash equivalents at the end of the reporting Period		504,699		521,607
		2022		2021
		£		£
Reconciliation of net movement in funds to cash flow from operating activities				
Net movement in funds		(964,642)		(1,130,639)
Investment income		51		20
(Increase)/Decrease in debtors		(47,297)		1,773
Depreciation		991,550		1,003,697
Increase/(decrease) in creditors		22,081		(364,396)
Net cash provided by operating activities		1,743		(489,545)
Analysis of cash and cash equivalents		2022		2021
		£		£
Cash in hand		504,699		521,607
Total cash and cash equivalents		504,699		521,607

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP 2015 (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Cambridge Mosque Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The functional and presentation currency is pounds sterling. The financial statements are rounded to the nearest £1.

Going Concern

The Trustees consider the charity has adequate resources to continue in operational existence for the foreseeable future, including the next 12 months from the date of signing these financial statements. The Trustees also consider that the aforementioned resources would allow the charity to meet its obligations and debt as they fall due Accordingly the financial statements have been prepared on a going concern basis.

Basis of Consolidation

The financial statements consolidate the results of the charity and its wholly owned subsidiary CMT Design and Build Limited on a line-by-line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented because the charity has taken advantage of the exemption afforded by the Charities Act 2011.

Income

All income is recognised once the charity has entitlement to income, it is probable that income will be received and the amount of income receivable can be measured reliably.

Donations

Donations income is accounted where there is entitlement, probability and is measurable.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Value added tax

Value added tax not recoverable is included in the relevant costs in the Statement of Financial Activities.

Tangible Fixed Assets

Tangible fixed assets are stated at cost, less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful life as follows:

Buildings	50-year straight line
Exhibition Room	3-year straight line
Fixtures and Fittings	4-year straight line
Plant and Equipment	10-year straight line

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES (continued)

Fund Accounting

General funds are unrestricted funds which can be used at the discretion of the Trustees in accordance with the objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Financial instruments

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost with the exception of investments which are held at fair value. Financial assets held at amortised cost comprise cash at bank and in hand, together with trade and other debtors. A specific provision is made for debts for which recoverability is in doubt. Cash at bank and in hand is defined as all cash held in instant access bank accounts and used as working capital. Financial liabilities held at amortised cost comprise all creditors except social security and other taxes.

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 at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments.

Creditors

Creditors 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.

Critical accounting estimates and judgements

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the charity's accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Employee termination benefits

Termination benefits are accounted for on an accrual basis and in line with FRS 102.

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

2. DONATIONS	Unrestricted £	Restricted £	Total 2022 £
Donations	875,035	81,290	956,325
	<u>875,035</u>	<u>81,290</u>	<u>956,325</u>

DONATIONS – PRIOR YEAR	Unrestricted £	Restricted £	Total 2021 £
Donations	440,606	52,328	492,934
	<u>440,606</u>	<u>52,328</u>	<u>492,934</u>

3. EXPENDITURE	Direct staff costs £	Other direct costs £	Support costs £	Total 2022 £
Raising funds	-	79,862	-	79,862
Charitable activities – mosque running costs	165,709	1,595,781	79,666	1,841,156
	<u>165,709</u>	<u>1,675,643</u>	<u>79,666</u>	<u>1,921,018</u>

Support costs have been allocated on the basis of the actual costs incurred for each category.

EXPENDITURE – PRIOR YEAR	Direct staff costs £	Other direct costs £	Support costs £	Total 2021 £
Raising funds	-	76,656	-	76,656
Charitable activities – mosque running	80,489	1,435,262	31,186	1,546,937
	<u>80,489</u>	<u>1,511,918</u>	<u>31,186</u>	<u>1,623,593</u>

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

4. SUPPORT COSTS

	Total 2022 £	Total 2021 £
Office overheads	22,825	17,401
Governance costs		
- Legal and professional fees	23,572	1,160
- Auditor's fees	21,460	12,625
- Travel cost	11,809	-
	<u>79,666</u>	<u>31,186</u>

5. STAFF COSTS

	Total 2022 £	Total 2021 £
Wages and salaries	158,377	76,964
Social security costs	5,028	2,067
Pensions	2,304	1,458
	<u>165,709</u>	<u>80,489</u>

The average number of employees for the year were 10 (2021: 4). All employees were engaged in the running of the mosque. No employees earned in excess of £60,000 (2021: nil).

The trustees are deemed to be the key management personnel and are not remunerated for their services to the charity.

6. TANGIBLE FIXED ASSETS – GROUP (Restated)

	Land and Building £	Furniture, fixtures & fittings £	Exhibition Room £	Total £
COST				
As at 1 January 2022	33,934,305	187,807	172,287	34,294,399
Additions	-	18,600	-	18,600
As at 31 December 2022	<u>33,934,305</u>	<u>206,407</u>	<u>172,287</u>	<u>34,312,999</u>
DEPRECIATION				
As at 1 January 2022	2,494,597	99,329	132,661	2,726,587
Charge for the year	908,516	43,408	39,626	991,550
As at 31 December 2022	<u>3,403,113</u>	<u>142,737</u>	<u>172,287</u>	<u>3,718,137</u>
NET BOOK VALUE				
As at 31 December 2022	<u>30,531,192</u>	<u>63,670</u>	<u>-</u>	<u>30,594,862</u>
As at 31 December 2021	<u>31,439,708</u>	<u>88,478</u>	<u>39,626</u>	<u>31,567,812</u>

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

TANGIBLE FIXED ASSETS – Charity

	Land and Building	Furniture , fixtures & fittings	Exhibition Room	Total
	£	£	£	£
COST				
As at 1 January 2022	34,744,463	187,807	172,287	35,104,557
Additions	-	18,600	-	18,600
Adjustment following liquidation of subsidiary company	(810,158)	-	-	(810,158)
As at 31 December 2022	33,934,305	206,407	172,287	34,312,999
DEPRECIATION				
As at 1 January 2022	2,494,597	99,329	132,661	2,726,587
Charge for the year	908,516	43,408	39,626	991,550
As at 31 December 2022	3,403,113	142,737	172,287	3,718,137
NET BOOK VALUE				
As at 31 December 2022	30,531,192	63,670	-	30,594,862
As at 31 December 2021	32,249,866	88,478	39,626	32,377,970

7. INVESTMENTS AND RESULTS FROM TRADING ACTIVITIES OF SUBSIDIARY

Shares in subsidiary undertakings

The charity owns the 100% share of CMT Design and Build Ltd, which is a company incorporated in England and Wales. The registered office of the company is Hunter House 109 Snakes Lane West, Woodford Green, Essex, IG8 0DY

CMT Design and Build Limited (No. 09939137) was incorporated on 6 January 2017, with the principal activity of the design and build of the Mosque in Cambridge. The subsidiary was dormant for 2022, with all its assets being fully distributed to the charity. A special resolution to wind the company up was passed on 20 December 2022.

INCOME AND EXPENDITURE

	Year-ended 2022 £	Year-ended 2021 £
Income	-	19,570
Expenditure	-	(22,207)
Loss for the year	-	(2,637)

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

BALANCE SHEET	2022 £	2021 £
Current assets		
Cash	-	216,074
Debtors	-	32,238
	-	248,312
Creditors: due under one year	-	(6,822)
Net Assets	-	241,490
Capital and reserves	-	241,490

8. DEBTORS	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Prepayments	67,518	19,421	67,518	19,422
Other debtors	-	800	-	-
	67,518	20,221	67,518	19,422

9. CREDITORS: amounts falling due within one year	Group 2022 £	Restated Group 2021 £	Charity 2022 £	Charity 2021 £
Trade creditors	70,782	63,933	70,782	78,684
Amounts owed to subsidiary undertakings	-	-	-	11,868
Accruals	49,071	37,958	49,071	35,958
Other	9,991	5,872	9,991	5,870
	129,844	107,763	129,844	132,380

10. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS

At the year end the subsidiary company, CMT Design and Build Ltd owed £nil (2021: £Nil) to The Cambridge Mosque Trust in respect of the gift-aid payable. At the year end The Cambridge Mosque Trust owed £nil (2021: £11,868) to CMT Design and Build Limited in respect of the construction services provided by the company.

Expenses amounting to £nil were reimbursed to the trustees. (2021: £Nil). No trustees received any benefits in kind in the current or the prior period. Mr S Bhatti and Dr T Winter are trustees of Muslim Academic Trust, a charity registered in England and Wales, that donated land to the charity valued at £6,697,262 in 2016.

There are no other related party transactions to report in either the current or the preceding year.

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

11. GROUP FUNDS – CURRENT YEAR ENDED 31 DECEMBER 2022

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Donations	25,173,057	-	991,551	24,181,506
Donated land	6,697,262	-	-	6,697,262
Fitrana	-	3,695	3,695	-
Janazah	825	-	-	825
Zakat	472	76,037	72,724	3,785
McMillan	-	1,558	1,558	-
Restricted funds	31,871,616	81,290	1,069,528	30,883,378
General funds	127,628	875,086	851,490	151,224
Designated fund	2,633	-	-	2,633
Unrestricted funds	130,261	875,086	851,490	153,857
TOTAL OF FUNDS	32,001,877	956,376	1,921,018	31,037,235

GROUP FUNDS – PRIOR YEAR ENDED 31 DECEMBER 2021

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Donations	26,176,754	-	1,003,697	25,173,057
Donated land	6,697,262	-	-	6,697,262
Fitrana	-	6,122	6,122	-
Janazah	650	175	-	825
Zakat	1,900	41,839	43,267	472
McMillan	463	4,192	4,655	-
Restricted funds	32,877,029	52,328	1,057,741	31,871,616
General funds	252,854	440,626	565,852	127,628
Designated funds	2,633	-	-	2,633
Unrestricted funds	255,487	440,626	565,852	130,261
TOTAL OF FUNDS	33,132,516	492,954	1,623,593	32,001,877

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

12. CHARITY FUNDS – CURRENT YEAR ENDED 31 DECEMBER 2022

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Donations	25,587,102	-	1,405,596	24,181,506
Donated land	6,697,262	-	-	6,697,262
Fitrana	-	3,695	3,695	-
Janazah	825	-	-	825
Zakat	472	76,037	72,724	3,784
McMillan	-	1,558	1,558	-
Restricted funds	32,285,661	81,290	1,483,573	30,883,378
General funds	523,741	875,086	1,247,603	151,224
Designated funds	2,633	-	-	2,633
Unrestricted funds	526,374	875,086	1,247,603	153,857
TOTAL OF FUNDS	32,812,035	956,376	2,731,177	31,037,235

CHARITY FUNDS – PRIOR YEAR ENDED 31 DECEMBER 2021

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Donations	26,590,799	-	1,003,697	25,587,102
Donated land	6,697,262	-	-	6,697,262
Fitrana	-	6,122	6,122	-
Janazah	650	175	-	825
Zakat	1,900	41,839	43,267	472
McMillan	463	4,192	4,655	-
Restricted funds	33,291,074	52,328	1,057,741	32,285,661
General funds	635,270	440,626	552,155	523,741
Designated funds	2,633	-	-	2,633
Unrestricted funds	637,903	440,626	552,155	526,374
TOTAL OF FUNDS	33,928,977	492,954	1,609,896	32,812,035

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

Funds descriptions

Donations

All donation received prior to the completion of the mosque in March 2019 were for the purpose of building and equipping mosque in Cambridge on the donated land.

Donated land

Land was donated for the purpose of building a mosque in Cambridge.

Fitrana

Funds to support the poor to celebrate Eid-al-Fitr.

Janazah

All funds received are for the support funeral costs for the poor.

Zakat

All funds received are for the relief of poverty

McMillan

Funds to be donated to MacMillan Cancer Appeal

13.	ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS	Designated Funds	General Funds	Restricted Funds	Total 2022
		£	£	£	£
	Fund balances at 31 December 2022:				
	Tangible fixed assets	-	-	30,594,862	30,594,862
	Current assets (liabilities)	2,633	151,224	288,516	442,373
	At 31 December 2022	2,633	151,224	30,883,378	31,037,235
	ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS – PRIOR YEAR	Designated Funds	General Funds	Restricted Funds	Total 2021
		£	£	£	£
	Fund balances at 31 December 2021:				
	Tangible fixed assets	-	-	31,567,812	31,567,812
	Current assets (liabilities)	2,633	127,628	303,804	434,065
	At 31 December 2021	2,610	127,628	31,871,616	32,001,877

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

14. PRIOR YEAR CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds Year-ended 2021 £
Income from				
<i>Donations & legacies</i>				
Donations		440,606	52,328	492,934
Investments		20	-	20
Total		<u>440,626</u>	<u>52,328</u>	<u>492,954</u>
Expenditure on				
Raising funds		76,656	-	76,656
Charitable activities		489,196	1,057,741	1,546,937
Total		<u>565,852</u>	<u>1,057,741</u>	<u>1,623,593</u>
Net movement in funds		(125,226)	(1,005,413)	(1,130,639)
Reconciliation of funds				
Total funds brought forward		<u>255,487</u>	<u>32,877,029</u>	<u>33,132,516</u>
Total funds carried forward		<u><u>130,261</u></u>	<u><u>31,871,616</u></u>	<u><u>32,001,877</u></u>

THE CAMBRIDGE MOSQUE TRUST

England & Wales - Charity number 1164931

Accounts

The Cambridge Mosque Trust
(Charitable Incorporated Organisation)

GROUP ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Charitable Incorporated Organisation Number: 1164931

THE CAMBRIDGE MOSQUE TRUST

REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees	Mr Timothy John Winter – Chairman Mr Sohail Bhatti Prof Aziz Akgul Mr Burhanettin Aktas Dr Ersin Arioglu Dr Ibrahim Kalin Ms Zeynep Coskun Mrs Shahida Rehman Dr Selim Argun Dr Henning Majid Grosse Ruse Mr Daniel James Thomas
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Charitable Incorporated Organisation Number	1164931
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Registered Office	309-313 Mill Road, Cambridge, Cambridgeshire, CB1 3DF
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Auditors	Haysmacintyre LLP, 10 Queen Street Place, London, EC4R 1AG
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Bankers	HSBC 63-64 St Andrews Street, Cambridge CB2 3BZ Metro Bank One Southampton Row London WC1B 5HA
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THE CAMBRIDGE MOSQUE TRUST

REPORT OF THE BOARD

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees are pleased to present their annual Trustees Report together with the financial statements of The Cambridge Mosque Trust ("CMT") for the year ended 31 December 2021.

The Cambridge Mosque Trust consolidated financial statements include the results of The Cambridge Mosque Trust (Charitable Incorporated Number 1164931) and CMT Design and Build Limited (Company Number 09939137).

The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Structure, management and objectives

The trustees are responsible for approving the annual financial budgets and ensuring the activities of the charity are in line with the objectives of the charity. The day to day operations and management of the Cambridge Central Mosque are delegated to the mosque director and over seen by a subcommittee of the UK based trustees.

CMT is a Charitable Incorporated Organisation and was registered on 18 December 2015 under the charity number 1164931. Under the governing document the Charity can have up to 2 appointed Trustees and 11 nominated Trustees. Nominated trustees are appointed for a term of 4 years. Each Trustee can serve a maximum of 3 continuous terms Appointed trustees are appointed for a term of 3 years by a resolution passed at a trustees meeting The Trustees who served during the year were:

Mr Timothy Winter (Chairman)
Mr Sohail Bhatti (Treasurer)
Mrs Zeynep Coskun (Fundraiser)
Mr Ibrahim Kalin
Mr Burhanettin Aktaş
Mr Aziz Akgül
Ersin Arıoğlu
Halife Keskin
Shahida Rehman
Mr Daniel James Thomas
Dr Selim Argun

The Charity provides introduction material and training as required for new Trustees.

Objectives and activities

The Charity's Objective as set out in its governing document is:

To advance the Islamic faith for the public benefit by the provision, maintenance and management of a mosque and ancillary premises to include the provision of educational and religious classes.

Achievement and performance

The year was again dominated by restrictions imposed by the Covid-19 pandemic. Government guidelines were followed throughout. Ways were found of offering some services such as counselling and marriages online and our comms team considerably expanded the range and reach of our online lectures and sermons. Donations were again down significantly as a result of reduced footfall during the pandemic period. A programme of food supplies for needy families and hot meals for key hospital workers, and the community response service launched last year, were continued.

Throughout the lockdown period and especially during Ramadan, the Mosque provided hot meals to NHS staff, students and vulnerable members of the community, as well to Jimmy's Homeless shelter. Supplies of dry food items were also distributed to refugee families, vulnerable groups and individuals. Another Macmillan Coffee Morning was held. A pop-up Covid vaccination clinic was located on several occasions in the mosque.

The Mosque was a finalist for the Stirling Prize, and won the Client of the Year Award.

The third Islamic Art Sale was held from November 15 to December 31 and raised £50,000 during the year.

THE CAMBRIDGE MOSQUE TRUST

REPORT OF THE BOARD

FOR THE YEAR ENDED 31 DECEMBER 2021

Other Mosque Online Services

During lockdown and the period of its gradual amelioration over the year the Mosque continued with Shahada and Nikah services via online platforms such as Zoom and Teams. Hifz and Quran classes were also held over these platforms, and then in person as restriction eased.

Ramadan program

Daily live streaming service during Ramadan included live and pre-recorded talks in, daily Quran recitations, prayers and a special live Iftar program. The Mosque also reactivated its ambitious online RAMADAN TV Channel which broadcast songs, sermons and documentaries around the clock, to which new features were added. This was made possible by the generosity of Muslim film producers.

A newsletter was published at the end of the year (December 2021): <https://cambridgecentralmosque.org/newsletters/>

There has been no outsourced fundraising via professional fundraisers or other third parties. As a result, the charity is not registered with the fundraising regulator and received no fundraising complaints in the current or preceding year. The trustees recognise that during these difficult times, the Mosque was only able to deliver all these services due to the continued commitment and support of the staff and volunteers, who work tirelessly throughout the year.

Key management personnel

Most administrative tasks were carried out by the UK based Trustees, who are also the key management personal of the charity. The trustees are not remunerated for their services to the charity.

Risk Review

The Trustees have reviewed the key areas of risk at this stage of the project:

1. Shortfall in funding - all funding is from donations. The Trustees continue to secure further donations to cover the future operating costs of the mosque by holding fundraising events and appeals during Ramadan.
2. Health and Safety – regular training is held for staff and volunteers including first aid, fire safety procedures and DBS checks to ensure safe use of mosque by visitors.
3. Measures have been put in place to protect the public and staff against impact COVID-19. Part of the mosque were closed; access was limited and a booking system put in place to track and trace all visitors.
4. Revised financial plans have been prepared and implemented to reduce costs and preserve cash as COVID will have major impact on fundraising activities that can be held at the mosque.

Public Benefit

The Trustees confirm that they have referred to the Charity Commissions' general guidance on Public Benefit when reviewing and shaping the charity's aims and objectives. The charity works to ensure that its programs are inclusive, accessible and responsive to the needs of the beneficiaries.

Reserve Policy

Now that the mosque has entered its operational phase, the trustees will formulate a reserves policy during the year as activities pick up. It is anticipated that reserves for 3 months operating costs will be maintained at all times. The group's current level of free reserves of £127,628 would allow it to meet the future costs in the event of any unforeseen drop in income owing to the ongoing impact of COVID-19. The designated Zakat fund of £2,610 set aside will be used in the forthcoming period to support those in need.

Financial Review

Income for the year was £492,954 (2020: £367,019) and was derived from donations of £492,934 (2020: £366,841) and investment income of £20 (2020: £178). Expenditure for the year was £1,623,593 (2020: £1,602,489) and was mainly related to fundraising, depreciation and operating costs for the mosque.

THE CAMBRIDGE MOSQUE TRUST

REPORT OF THE BOARD

FOR THE YEAR ENDED 31 DECEMBER 2021

Plans for the Future

The facility has been running with no significant difficulties during the year. The new website will be further augmented and social media presence enhanced. Additional classes will be held. The Charity has plans to begin work on establishing a permanent endowment to cover its costs in perpetuity.

Fundraising activities at the mosque have been reduced due to impact of COVID-19 and switched to on-line and social media campaigns. Imams regularly now broad cast to the community via social media channels. A permanent digital media infrastructure will be put in place.

Statement of Trustees Responsibilities

Law applicable to charities in England and Wales requires Trustees to prepare financial statements for each financial year, which give a true and fair view of the Trust's financial activities during the period and of its financial position at the end of the period. In preparing financial statements that give a true and fair view, the Trustees should follow best practice and

- Select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Trust will be able to continue in operation.

The Trustees of the Trust are responsible for safeguarding the assets of the Trust, and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities. They are also responsible for keeping accounting records which disclose, with reasonable accuracy, the financial position of the Trust at any time, and which enable them to ascertain the financial position of the Trust and ensure that the financial statements comply with the Charities Act 2011.

Signed on behalf of the Board of Trustees on 27 October 2022.

Sohail Bhatti

Sohail Bhatti
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF THE CAMBRIDGE MOSQUE TRUST

Opinion

We have audited the financial statements of The Cambridge Mosque Trust for the year ended 31 December 2021 which comprise the Consolidated Statement of Financial Activities, the Group and Charity Balance Sheets, the Consolidated Statement of Cash Flow and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 December 2021 and of the group's net movement in funds for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charity; or
- sufficient accounting records have not been kept; or
- the parent charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF THE CAMBRIDGE MOSQUE TRUST

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 4, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the group and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations relates to the regulatory requirements of Charity Law, Health and Safety Act and Employment law and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and the application of FRS 102 and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to application of controls around authorisation of journals and, expenditure and payments. Audit procedures performed by the engagement team included:

- Enquiries of management regarding correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular, journal entries, postings by unusual users or with unusual descriptions; and
- Challenging assumptions and judgements made by management in their critical accounting estimates;
- Reviewing the procedures around authorisation of payments.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF THE CAMBRIDGE MOSQUE TRUST

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body for our audit work, for this report, or for the opinions we have formed.

Haysmacintyre LLP
Statutory Auditors
10 Queen Street Place
London
EC4R 1AG

Date: 27 October 2022

Haysmacintyre LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

THE CAMBRIDGE MOSQUE TRUST
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted Funds	Restricted Funds	Total Funds Year-ended	Total Funds Year-ended
	Note	2021	2021	2021	2020
				£	£
Income from					
<i>Donations & legacies</i>					
Donations	2	440,606	52,328	492,934	366,841
Investments		20	-	20	178
Total		<u>440,626</u>	<u>52,328</u>	<u>492,954</u>	<u>367,019</u>
Expenditure on					
Raising funds	3	76,656	-	76,656	35,389
Charitable activities	3	489,196	1,057,741	1,546,937	1,567,100
Total		<u>565,852</u>	<u>1,057,741</u>	<u>1,623,593</u>	<u>1,602,489</u>
Net movement in funds		(125,226)	(1,005,413)	(1,130,639)	(1,235,470)
Reconciliation of funds					
Total funds brought forward		<u>235,699</u>	<u>32,896,817</u>	<u>33,132,516</u>	<u>34,367,986</u>
Total funds carried forward	10	<u>110,473</u>	<u>31,891,404</u>	<u>32,001,877</u>	<u>33,132,516</u>

The results for the year are derived from continuing operations.

There were no recognised gains or losses, other than those passing through the statement of financial activities.

The accompanying notes form part of these financial statements.

THE CAMBRIDGE MOSQUE TRUST

GROUP AND CHARITY BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
FIXED ASSETS					
Tangible fixed assets	6	31,587,382	32,573,561	32,377,970	33,364,149
Investments	7	-	-	241,490	250,000
		<u>31,587,382</u>	<u>32,573,561</u>	<u>32,619,460</u>	<u>33,614,149</u>
CURRENT ASSETS					
Debtors	8	20,221	21,994	19,422	21,994
Cash at bank and in hand		521,607	1,028,690	305,533	870,961
		<u>541,828</u>	<u>1,050,684</u>	<u>324,955</u>	<u>892,955</u>
CREDITORS: amounts falling due within one year	9	(127,333)	(491,729)	(132,380)	(578,127)
		<u>414,495</u>	<u>558,955</u>	<u>192,575</u>	<u>314,828</u>
NET CURRENT ASSETS		<u>414,495</u>	<u>558,955</u>	<u>192,575</u>	<u>314,828</u>
NET ASSETS		<u><u>32,001,877</u></u>	<u><u>33,132,516</u></u>	<u><u>32,812,035</u></u>	<u><u>33,928,977</u></u>
FUNDS					
General Funds		127,628	233,089	523,741	634,560
Designated Funds		2,633	2,610	2,633	2,610
Restricted funds	11,12	31,871,616	32,896,817	32,285,661	33,291,807
		<u>32,001,877</u>	<u>33,132,516</u>	<u>32,812,035</u>	<u>33,928,977</u>

The financial statements were approved and authorised for issue by the Board of Trustees and were signed below on its behalf by:

Sohail Bhatti

Sohail Bhatti
Trustee

Date: 27 October 2022

The accompanying notes form part of these financial statements.

The net movement in funds for the parent charity amounted to (£1,116,942) (2020: £1,144,752).

THE CAMBRIDGE MOSQUE TRUST

GROUP CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Total funds 2021		Total funds 2020	
	£	£	£	£
Cash flows from operating activities		(489,545)		(171,404)
Cash flows from investing activities:				
Purchase of property, plant and equipment	(17,518)		(110,884)	
Investment income	(20)		(178)	
Net cash (used in) investing activities		(17,538)		(111,062)
(Decrease)/increase in cash and cash equivalents in the reporting period		(507,083)		(282,466)
Cash and cash equivalents at the beginning of the reporting period		1,028,690		1,311,156
Cash and cash equivalents at the end of the reporting period		521,607		1,028,690
		2021		2020
		£		£
Reconciliation of net movement in funds to cash flow from operating activities				
Net movement in funds		(1,130,639)		(1,235,470)
Investment income		20		178
Decrease in debtors		1,773		30,799
Depreciation		1,003,697		1,000,893
Increase/(decrease) in creditors		(364,396)		32,196
Net cash provided by operating activities		(489,545)		(171,404)
Analysis of cash and cash equivalents		2021		2020
		£		£
Cash in hand		521,607		1,028,690
Total cash and cash equivalents		521,607		1,028,690

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP 2015 (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Cambridge Mosque Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The functional and presentation currency is pounds sterling. The financial statements are rounded to the nearest £1.

Going Concern

The Trustees consider the charity has adequate resources to continue in operational existence for the foreseeable future, including the next 12 months from the date of signing these financial statements. The Trustees also consider that the aforementioned resources would allow the charity to meet its obligations and debt as they fall due Accordingly the financial statements have been prepared on a going concern basis.

Basis of Consolidation

The financial statements consolidate the results of the charity and its wholly owned subsidiary CMT Design and Build Limited on a line-by-line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented because the charity has taken advantage of the exemption afforded by the Charities Act 2011.

Income

All income is recognised once the charity has an entitlement to income, it is probable that income will be received and the amount of income receivable can be measured reliably.

Donations

Donations income is accounted where there is entitlement, probability and is measurable.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Value added tax

Value added tax not recoverable is included in the relevant costs in the Statement of Financial Activities.

Tangible Fixed Assets

Tangible fixed assets are stated at cost, less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful life as follows:

Buildings	50-year straight line
Exhibition Room	3-year straight line
Fixtures and Fittings	4-year straight line
Plant and Equipment	10-year straight line

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES (continued)

Fund Accounting

General funds are unrestricted funds which can be used at the discretion of the Trustees in accordance with the objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Financial instruments

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost with the exception of investments which are held at fair value. Financial assets held at amortised cost comprise cash at bank and in hand, together with trade and other debtors. A specific provision is made for debts for which recoverability is in doubt. Cash at bank and in hand is defined as all cash held in instant access bank accounts and used as working capital. Financial liabilities held at amortised cost comprise all creditors except social security and other taxes.

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 at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments.

Creditors

Creditors 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.

Critical accounting estimates and judgements

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the charity's accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Employee termination benefits

Termination benefits are accounted for on an accrual basis and in line with FRS 102.

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

2. DONATIONS	Unrestricted	Restricted	Total Year – ended 2021
	£	£	£
Donations	440,606	52,328	492,934
	<u>440,606</u>	<u>52,328</u>	<u>492,934</u>

DONATIONS – PRIOR YEAR	Unrestricted	Restricted	Total Year – ended 2020
	£	£	£
Donations	366,191	650	366,841
	<u>366,191</u>	<u>650</u>	<u>366,841</u>

3. EXPENDITURE	Direct staff costs	Other direct costs	Support costs	Total Year- ended 2021
	£	£	£	£
Raising funds	-	76,656	-	76,656
Charitable activities – mosque running costs	80,489	1,435,262	31,186	1,546,937
	<u>80,489</u>	<u>1,511,918</u>	<u>31,186</u>	<u>1,623,593</u>

Support costs have been allocated on the basis of the actual costs incurred for each category.

EXPENDITURE – PRIOR YEAR	Direct staff costs	Other direct costs	Support costs	Total Year- ended 2020
	£	£	£	£
Raising funds	-	27,395	7,994	35,389
Charitable activities – mosque running	94,213	1,440,911	31,976	1,567,100
	<u>94,213</u>	<u>1,468,306</u>	<u>39,970</u>	<u>1,602,489</u>

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

4. SUPPORT COSTS

	Total 2021 £	Total 2020 £
Office overheads	17,401	23,672
Governance costs		
- Legal and professional fees	1,160	3,298
- Auditor's fees	12,625	13,000
- Trustees related expenses	-	-
	<u>31,186</u>	<u>39,970</u>

5. STAFF COSTS

	Total 2021 £	Total 2020 £
Wages and salaries	76,964	87,271
Social security costs	2,067	5,419
Pensions	1,458	1,523
	<u>80,489</u>	<u>94,213</u>

The average number of employees for the year were 4 (2020: 4). All employees were engaged in the running of the mosque. No employees earned in excess of £60,000 (2020: 60,000)

The trustees are deemed to be the key management personnel and are not remunerated for their services to the charity.

6. TANGIBLE FIXED ASSETS - GROUP

	Land and Building £	Furniture, fixtures & fittings £	Exhibition Room £	Total £
COST				
As at 1 January 2021	33,951,655	172,509	172,287	34,296,451
Additions	2,220	15,298	-	17,518
	<u>33,953,875</u>	<u>187,807</u>	<u>172,287</u>	<u>34,313,969</u>
As at 31 December 2021	33,953,875	187,807	172,287	34,313,969
DEPRECIATION				
As at 1 January 2021	1,586,885	60,199	75,806	1,722,890
Charge for the year	907,712	39,130	56,855	1,003,697
	<u>2,494,597</u>	<u>99,329</u>	<u>132,661</u>	<u>2,726,587</u>
As at 31 December 2021	2,494,597	99,329	132,661	2,726,587
NET BOOK VALUE				
As at 31 December 2021	<u>31,459,278</u>	<u>88,478</u>	<u>39,626</u>	<u>31,587,382</u>
As at 31 December 2020	<u>32,364,770</u>	<u>112,310</u>	<u>96,481</u>	<u>32,573,561</u>

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

TANGIBLE FIXED ASSETS – Charity

	Land and Building	Furniture , fixtures & fittings	Exhibition Room	Total
	£	£	£	£
COST				
As at 1 January 2021	34,742,243	172,509	172,287	35,087,039
Additions	2,220	15,298	-	17,518
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
As at 31 December 2021	34,744,463	187,807	172,287	35,104,557
DEPRECIATION				
As at 1 January 2021	1,586,885	60,199	75,806	1,722,890
Charge for the year	907,712	39,130	56,855	1,003,697
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
As at 31 December 2021	2,494,597	99,329	132,661	2,726,587
NET BOOK VALUE				
As at 31 December 2021	<u>32,249,866</u>	<u>88,478</u>	<u>39,626</u>	<u>32,377,970</u>
As at 31 December 2020	<u>33,155,358</u>	<u>112,310</u>	<u>96,481</u>	<u>33,364,149</u>

7. INVESTMENTS AND RESULTS FROM TRADING ACTIVITIES OF SUBSIDIARY

Shares in subsidiary undertakings

The charity owns the 100% share of CMT Design and Build Ltd, which is a company incorporated in England and Wales. Charity investment is valued at £241,490 The registered office of the company is 96 Eynsham Road Botley, Oxford, OX2 9BX.

CMT Design and Build Limited (No. 09939137) was incorporated on 6 January 2017, with the principal activity of the design and build of the Mosque in Cambridge.

INCOME AND EXPENDITURE

	Year-ended 2021 £	Year-ended 2020 £
Income	19,570	79,530
Expenditure	(22,207)	(85,402)
	<u> </u>	<u> </u>
Loss for the year	<u>(2,637)</u>	<u>(5,872)</u>

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

BALANCE SHEET	2021 £	2020 £
Current assets		
Cash	216,074	157,729
Debtors	32,238	470,673
	<u>248,312</u>	<u>628,402</u>
Creditors: due under one year	(6,822)	(384,275)
Net Assets	<u>241,490</u>	<u>244,127</u>
Capital and reserves	<u>241,490</u>	<u>244,127</u>

8. DEBTORS	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Prepayments	19,421	18,494	19,422	18,494
Other debtors	800	3,500	-	3,500
	<u>20,221</u>	<u>21,994</u>	<u>19,422</u>	<u>21,994</u>

9. CREDITORS: amounts falling due within one year	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Trade creditors	83,503	440,883	78,684	54,108
Amounts owed to subsidiary undertakings	-	-	11,868	470,673
Accruals	37,958	48,652	35,958	51,152
Other	5,872	2,194	5,870	2,194
	<u>127,333</u>	<u>491,729</u>	<u>132,380</u>	<u>578,127</u>

10. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS

At the year end the subsidiary company, CMT Design and Build Ltd owed £nil (2020: £Nil) to The Cambridge Mosque Trust in respect of the gift-aid payable. At the year end The Cambridge Mosque Trust owed £11,868 (2020: 470,673) to CMT Design and Build Limited in respect of the construction services provided by the company.

Expenses amounting to £nil were reimbursed to the trustees. (2020: £Nil). No trustees received any benefits in kind in the current or the prior period.

Mr S Bhatti and Dr T Winter are trustees of Muslim Academic Trust, a charity registered in England and Wales, that donated £50,000 during the year. These were funds raised from the Islamic Art sale project.

There are no other related party transactions to report in either the current or the preceding year.

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

11. GROUP FUNDS – CURRENT YEAR ENDED 31 DECEMBER 2021

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Donations	26,176,754	-	1,003,697	25,173,057
Donated land	6,697,262	-	-	6,697,262
Fitrana	-	6,122	6,122	-
Janazah	650	175	-	825
Zakat	1,900	41,839	43,267	472
McMillan	463	4,192	4,655	-
Restricted funds	32,877,029	52,328	1,057,741	31,871,616
General funds	252,854	440,626	565,852	127,628
Designated funds	2,633	-	-	2,633
Unrestricted funds	255,487	440,626	565,852	130,261
TOTAL OF FUNDS	33,132,516	492,954	1,623,593	32,001,877

GROUP FUNDS – PRIOR YEAR ENDED 31 DECEMBER 2020

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Donations	27,177,647	-	1,000,893	26,176,754
Donated land	6,697,262	-	-	6,697,262
Fitrana	-	-	-	-
Janazah	-	650	-	650
Zakat	21,688	2,600	22,388	1,900
McMillan	463	-	-	463
Restricted funds	33,897,060	3,250	1,023,281	32,877,029
General funds	468,293	363,769	579,208	252,854
Designated funds	2,633	-	-	2,633
Unrestricted funds	470,926	363,769	579,208	255,487
TOTAL OF FUNDS	34,367,986	367,019	1,602,489	33,132,516

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

12. CHARITY FUNDS – CURRENT YEAR ENDED 31 DECEMBER 2021

	Brought Forward	Income	Expenditure	Carried Forward
	£	£	£	£
Donations	26,590,799	-	1,003,697	25,587,102
Donated land	6,697,262	-	-	6,697,262
Fitrana	-	6,122	6,122	-
Janazah	650	175	-	825
Zakat	1,900	41,839	43,267	472
McMillan	463	4,192	4,655	-
Restricted funds	33,291,074	52,328	1,057,741	32,285,661
General funds	635,270	440,626	552,155	523,741
Designated fund	2,633	-	-	2,633
Unrestricted funds	637,903	440,626	552,155	526,374
TOTAL OF FUNDS	33,928,977	492,954	1,609,896	32,812,035

CHARITY FUNDS – PRIOR YEAR ENDED 31 DECEMBER 2020

	Brought Forward	Income	Expenditure	Carried Forward
	£	£	£	£
Donations	27,591,692	-	1,000,893	26,590,799
Donated land	6,697,262	-	-	6,697,262
Fitrana	-	-	-	-
Janazah	-	650	-	650
Zakat	21,688	2,600	22,388	1,900
McMillan	463	-	-	463
Restricted funds	34,311,105	3,250	1,023,281	33,291,074
General funds	759,990	451,516	576,236	635,270
Designated funds	2,633	-	-	2,633
Unrestricted funds	762,623	451,516	576,236	637,903
TOTAL OF FUNDS	35,073,728	454,766	1,599,517	33,928,977

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

Funds descriptions

Donations

All donation received prior to the completion of the mosque in March 2019 were for the purpose of building and equipping mosque in Cambridge on the donated land.

Donated land

Land was donated for the purpose of building a mosque in Cambridge

Fitrana

Funds to support the poor to celebrate Eid-al-Fitr

Janazah

All funds received are for the support funeral costs for the poor.

Zakat

All funds received are for the relief of poverty

McMillan

Funds to be donated to MacMillan Cancer Appeal

13.	ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS	Designated Funds £	General Funds £	Restricted Funds £	Total 2021 £
	Fund balances at 31 December 2021:				
	Tangible fixed assets	-	-	31,587,382	31,587,382
	Current assets (liabilities)	2,633	127,628	284,234	414,495
	At 31 December 2021	2,633	127,628	31,871,616	32,001,877
	ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS – PRIOR YEAR	Designated Funds £	General Funds £	Restricted Funds £	Total 2020 £
	Fund balances at 31 December 2020:				
	Tangible fixed assets	-	-	32,573,561	32,573,561
	Current assets (liabilities)	2,610	233,089	323,256	558,955
	At 31 December 2020	2,610	233,089	32,896,817	33,132,516

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

14. PRIOR YEAR CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted Funds	Restricted Funds	Total Funds
		2020	2020	Year-ended 2020 £
Income from	Note			
<i>Donations & legacies</i>				
Donations		366,191	650	366,841
Investments		178	-	178
Total		<u>366,369</u>	<u>650</u>	<u>367,019</u>
Expenditure on				
Raising funds	3	35,389	-	35,389
Charitable activities	3	566,207	1,000,893	1,567,100
Total		<u>601,596</u>	<u>1,000,893</u>	<u>1,602,489</u>
Net movement in funds		(235,227)	(1,000,243)	(1,235,470)
Reconciliation of funds				
Total funds brought forward		<u>470,926</u>	<u>33,897,060</u>	<u>34,367,986</u>
Total funds carried forward	11	<u><u>235,699</u></u>	<u><u>32,896,817</u></u>	<u><u>33,132,516</u></u>

THE CAMBRIDGE MOSQUE TRUST

England & Wales - Charity number 1164931

Accounts

The Cambridge Mosque Trust
(Charitable Incorporated Organisation)

GROUP ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Charitable Incorporated Organisation Number: 1164931

THE CAMBRIDGE MOSQUE TRUST

REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees	Mr Timothy John Winter – Chairman Mr Sohail Bhatti Prof Aziz Akgul Mr Burhanettin Aktas Dr Ersin Arioglu Dr Ibrahim Kalin Ms Zeynep Coskun Mrs Shahida Rehman Mr Selim Argun Dr Henning Majid Grosse Ruse Mr Daniel James Thomas
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Charitable Incorporated Organisation Number	1164931
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Registered Office	309-313 Mill Road, Cambridge, Cambridgeshire, CB1 3DF
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Auditors	Haysmacintyre LLP, 10 Queen Street Place, London, EC4R 1AG
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THE CAMBRIDGE MOSQUE TRUST

REPORT OF THE BOARD

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees are pleased to present their annual Trustees Report together with the financial statements of The Cambridge Mosque Trust ("CMT") for the year ended 31 December 2020.

The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Structure, management and objectives

CMT is a Charitable Incorporated Organisation and was registered on 18 December 2015 under the charity number 1164931.

Under the governing document the Charity can have up to 2 appointed Trustees and 11 nominated Trustees. The Trustees who served during the year were:

Mr Timothy Winter (Chairman)
Mr Sohail Bhatti (Treasurer)
Mrs Zeynep Coskun (Fundraiser)
Mr Ibrahim Kalin
Mr Burhanettin Aktaş
Mr Aziz Akgül
Ersin Arıoğlu
Halife Keskin
Shahida Rehman
Mr Daniel James Thomas
Dr Selim Argun

The Charity provides introduction material and training as required for new Trustees.

Objectives and activities

The Charity's Objective as set out in its governing document is:

To advance the Islamic faith for the public benefit by the provision, maintenance and management of a mosque and ancillary premises to include the provision of educational and religious classes.

Achievement and performance

The year was dominated by restrictions imposed by the Covid-19 pandemic. Government guidelines were followed throughout. Ways were found of offering some services such as counselling and marriages online and our comms team considerably expanded the range and reach of our online lectures and sermons. Donations were down significantly as a result of reduced footfall during the pandemic period. A programme of food supplies for needy families and hot meals for key hospital workers was launched.

CCM Community Response Service

In response to the lockdown the mosque began providing support to the local community through its COVID-19 Response Service.

The support offered to the community ranged from helping with general supply shopping to subscription pick-ups for those who were self-isolating and unable to leave their homes. The service also provided a phone check-in service for those in the community who were alone and needed someone to talk to. Spiritual and moral support was also facilitated by our Imams.

Food Distribution

Throughout the lockdown period and especially during Ramadan, the Mosque provide daily hot meals to NHS staff, students and vulnerable members of the community, as well to the Jimmy's Homeless shelter. Supplies of dry food items were also distributed to refugee families, vulnerable groups and individuals.

THE CAMBRIDGE MOSQUE TRUST

REPORT OF THE BOARD

FOR THE YEAR ENDED 31 DECEMBER 2020

Other Mosque Online Service

During lockdown the Mosque continued with Shahada and Nikah services via online platforms such as Zoom and Teams. Hifz and Quran classes were also held over these platforms.

Ramadan program

Daily live streaming service during Ramadan included the Adhan, live and pre-recorded talks in English, Turkish and Bengali, daily Quran recitations, prayers and a special live Iftar program. The Mosque also launched an ambitious online RAMDAN TV Channel which broadcast songs, sermons and documentaries around the clock. This was made possible by the generosity of Muslim film producers.

Regular magazine is published which is also available on the web site to keep the local community and public at large up to date with progress of the mosque. <https://cambridgecentralmosque.org/newsletters/>

There has been no outsourced fund raising via professional fundraisers or other third parties. As a result, the charity is not registered with the fundraising regulator and received no fundraising complaints in the current or preceding year.

The trustees recognise that during these difficult times, the Mosque was only able to deliver all these services due to the continued commitment and support of the staff and volunteers, who work tirelessly throughout the year.

Key management personnel

Most administrative tasks were carried out by the UK based Trustees, who are also the key management personal of the charity. The trustees are not remunerated for their services to the charity.

Risk Review

The Trustees have reviewed the key areas of risk at this stage of the project:

1. Shortfall in funding - all funding is from donations. The Trustees continue to secure further donations to cover the future operating costs of the mosque by holding fundraisng events and appeals during Ramadan.
2. Health and Safety – regular traing is held for staff and volunteers including first aid, fire safety procedures and DBS cheks to ensure safe use of mosque by visitors.
3. Measures have been put in place to protect the public and staff against impact COVID-19. Part of the mosque were closed; access was limited and a booking system put in place to track and trace all visitors.
4. Revised financial plans have been prepared and implemented to reduce costs and preserve cash as COVID will have major impact on fundraising activities that can be held at the mosque.

Public Benefit

The Trustees confirm that they have referred to the Charity Commissions' general guidance on Public Benefit when reviewing and shaping the charity's aims and objectives. The charity works to ensure that its programs are inclusive, accessible and responsive to the needs of the beneficiaries.

Reserve Policy

Now that the mosque has entered its operational phase, the trustees will formulate a reserves policy during the year as activities pick up. It is anticipated that reserves for 3 months operating costs will be maintained at all times. The group's current level of free reserves of £233,089 would allow it to meet the future costs in the event of any unforeseen drop in income owing to the ongoing impact of COVID-19. The designated Zakat fund of £2,610 set aside will be used in the forthcoming period to support those in need.

Financial Review

Income for the year was £367,019 (2019: £4,498,727) and was derived from donations of £366,841 (2019: £4,478,873) and investment income of £178 (2019: £854). Expenditure for the year was £1,602,489 (2019: £1,276,801) and was mainly related to fundraising, depreciation and operating costs for the mosque.

THE CAMBRIDGE MOSQUE TRUST

REPORT OF THE BOARD

FOR THE YEAR ENDED 31 DECEMBER 2020

Plans for the Future

The facility has been running with no significant difficulties during the year. The new website will be further augmented and social media presence enhanced. Additional classes will be held. The Charity has begun work on establishing a permanent endowment to cover its costs in perpetuity.

Fundraising activities at the mosque have been reduced due to impact of COVID-19 and switched to on-line and social media campaigns. Imams regularly now broad cast to the community via social media channels. A permanent digital media infrastructure will be put in place.

Statement of Trustees Responsibilities

Law applicable to charities in England and Wales requires Trustees to prepare financial statements for each financial year, which give a true and fair view of the Trust's financial activities during the period and of its financial position at the end of the period. In preparing financial statements that give a true and fair view, the Trustees should follow best practice and

- Select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Trust will be able to continue in operation.

The Trustees of the Trust are responsible for safeguarding the assets of the Trust, and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities. They are also responsible for keeping accounting records which disclose, with reasonable accuracy, the financial position of the Trust at any time, and which enable them to ascertain the financial position of the Trust and ensure that the financial statements comply with the Charities Act 2011.

Signed on behalf of the Board of Trustees on 31 December 2021.

Sohail Bhatti
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF THE CAMBRIDGE MOSQUE TRUST

Opinion

We have audited the financial statements of The Cambridge Mosque Trust for the year ended 31 December 2020 which comprise the Consolidated Statement of Financial Activities, the Group and Charity Balance Sheets, the Consolidated Statement of Cash Flow and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 December 2020 and of the group's net movement in funds for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charity; or
- sufficient accounting records have not been kept; or
- the parent charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF THE CAMBRIDGE MOSQUE TRUST

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 4, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the group and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations relates to the regulatory requirements of Charity Law, Health and Safety Act and Employment law and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and the application of FRS 102 and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to application of controls around authorisation of journals and, expenditure and payments. Audit procedures performed by the engagement team included:

- Enquiries of management regarding correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular, journal entries, postings by unusual users or with unusual descriptions; and
- Challenging assumptions and judgements made by management in their critical accounting estimates;
- Reviewing the procedures around authorisation of payments.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF THE CAMBRIDGE MOSQUE TRUST

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body for our audit work, for this report, or for the opinions we have formed.

**Murtaza Jessa (Senior Statutory Auditor)
for and on behalf of Haysmacintyre LLP
Chartered Accountants
Statutory Auditor**

**10 Queen Street Place
London
EC4R 1AG**

Date: 31 December 2021

Haysmacintyre LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

THE CAMBRIDGE MOSQUE TRUST
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2020

		Unrestricted Funds	Restricted Funds	Total Funds Year-ended	Total Funds Year-ended
	Note	2020	2020	2020	2019
				£	£
Income from					
<i>Donations & legacies</i>					
Donations		366,191	650	366,841	4,478,873
Investments		178	-	178	854
Total		<u>366,369</u>	<u>650</u>	<u>367,019</u>	<u>4,498,727</u>
Expenditure on					
Raising funds		35,389	-	35,389	110,338
Charitable activities	6	566,207	1,000,893	1,567,100	1,166,463
Total		<u>601,596</u>	<u>1,000,893</u>	<u>1,602,489</u>	<u>1,276,801</u>
(Deficit)/surplus and Net movement in funds		(235,227)	(1,000,243)	(1,235,470)	3,221,926
Reconciliation of funds					
Total funds brought forward		<u>470,926</u>	<u>33,897,060</u>	<u>34,367,986</u>	<u>31,146,060</u>
Total funds carried forward	11	<u>235,699</u>	<u>32,896,817</u>	<u>33,132,516</u>	<u>34,367,986</u>

The results for the year are derived from continuing operations.

There were no recognised gains or losses, other than those passing through the statement of financial activities.

The accompanying notes form part of these financial statements.

THE CAMBRIDGE MOSQUE TRUST

GROUP AND CHARITY BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	Group 2020 £	Group 2019 £	Charity 2020 £	Charity 2019 £
FIXED ASSETS					
Tangible fixed assets	2	32,573,561	33,463,570	33,364,149	34,257,060
Investments	3	-	-	250,000	250,000
		<u>32,573,561</u>	<u>33,463,570</u>	<u>33,614,149</u>	<u>34,507,060</u>
CURRENT ASSETS					
Debtors	4	21,994	52,793	21,994	17,622
Cash at bank and in hand		1,028,690	1,311,156	870,961	1,016,178
		<u>1,050,684</u>	<u>1,363,949</u>	<u>892,955</u>	<u>1,033,800</u>
CREDITORS: amounts falling due within one year		(491,729)	(459,533)	(578,127)	(467,131)
	5	<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>558,955</u>	<u>904,416</u>	<u>314,828</u>	<u>566,669</u>
NET ASSETS		<u><u>33,132,516</u></u>	<u><u>34,367,986</u></u>	<u><u>33,928,977</u></u>	<u><u>35,073,729</u></u>
FUNDS					
General Funds		233,089	449,237	634,560	759,990
Designated Funds		2,610	21,689	2,610	21,689
Restricted funds	11,12	32,896,817	33,897,060	33,291,807	34,292,050
		<u>33,132,516</u>	<u>34,367,986</u>	<u>33,928,977</u>	<u>35,073,729</u>

The financial statements were approved and authorised for issue by the Board of Trustees on 31 December 2021 and were signed below on its behalf by:

Sohail Bhatti
Trustee

The accompanying notes form part of these financial statements.

The net movement in funds for the parent charity amounted to (£1,144,752) (2018: £3,532,679).

THE CAMBRIDGE MOSQUE TRUST

GROUP CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Total funds 2020		Total funds 2019	
	£	£	£	£
Cash flows from operating activities		(171,582)		3,622,313
Cash flows from investing activities:				
Purchase of property, plant and equipment	(110,884)		(3,409,810)	
Net cash (used in) investing activities		(110,884)		(3,409,810)
(Decrease)/increase in cash and cash equivalents in the reporting period		(282,466)		212,503
Cash and cash equivalents at the beginning of the reporting period		1,311,156		1,098,653
Cash and cash equivalents at the end of the reporting period		1,028,690		1,311,156
		2020		2019
		£		£
Reconciliation of net movement in funds to cash flow from operating activities				
Net movement in funds	(1,235,470)		3,221,926	
Decrease in debtors	30,799		91,153	
Depreciation	1,000,893		721,997	
Increase/(decrease) in creditors	32,196		(412,763)	
Net cash provided by operating activities		(171,582)		3,622,313
Analysis of cash and cash equivalents		2020		2019
		£		£
Cash in hand		1,028,690		1,311,156
Total cash and cash equivalents		1,028,690		1,311,156

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP 2015 (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Cambridge Mosque Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going Concern

Given the charity's donations received in the year and an agreement with the donor to fund further building work, the Trustees consider that despite the impact of COVID 19 the Trustees consider the charity has adequate resources to continue in operational existence for the foreseeable future, including the next 12 months from the date of signing these financial statements. The Trustees also consider that the aforementioned resources would allow the charity to meet its obligations and debt as they fall due Accordingly the financial statements have been prepared on a going concern basis.

Basis of Consolidation

The financial statements consolidate the results of the charity and its wholly owned subsidiary CMT Design and Build Limited on a line-by-line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented because the charity has taken advantage of the exemption afforded by the Charities Act 2011.

Income

All income is recognised once the charity has entitlement to income, it is probable that income will be received and the amount of income receivable can be measured reliably.

Donations

Donations income is accounted where there is entitlement, probability and is measurable.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Value added tax

Value added tax not recoverable is included in the relevant costs in the Statement of Financial Activities.

Tangible Fixed Assets

Tangible fixed assets are stated at cost, less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful life as follows:

Buildings	50-year straight line
Exhibition Room	3-year straight line
Fixtures and Fittings	4-year straight line
Plant and Equipment	10-year straight line

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES (continued)

Fund Accounting

General funds are unrestricted funds which can be used at the discretion of the Trustees in accordance with the objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Financial instruments

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost with the exception of investments which are held at fair value. Financial assets held at amortised cost comprise cash at bank and in hand, together with trade and other debtors. A specific provision is made for debts for which recoverability is in doubt. Cash at bank and in hand is defined as all cash held in instant access bank accounts and used as working capital. Financial liabilities held at amortised cost comprise all creditors except social security and other taxes.

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 at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments.

Creditors

Creditors 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.

Critical accounting estimates and judgements

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the charity's accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Employee termination benefits

Termination benefits are accounted for on an accrual basis and in line with FRS 102.

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

2. TANGIBLE FIXED ASSETS - GROUP

	Land and Building	Furniture, fixtures & fittings	Exhibition Room	Total
	£	£	£	£
COST				
As at 1 January 2020	33,851,222	162,058	172,287	34,185,567
Additions	100,433	10,451	-	110,884
As at 31 December 2020	33,951,655	172,509	172,287	34,296,451
DEPRECIATION				
As at 1 January 2020	679,257	23,788	18,952	721,997
Charge for the year	907,628	36,411	56,854	1,000,893
As at 31 December 2020	1,586,885	60,199	75,806	1,722,890
NET BOOK VALUE				
As at 31 December 2020	32,364,770	112,310	96,481	32,573,561
As at 31 December 2019	33,171,965	138,270	153,335	33,463,570

TANGIBLE FIXED ASSETS - Charity

	Land and Building	Furniture, fixtures & fittings	Exhibition Room	Total
	£	£	£	£
COST				
As at 1 January 2020	34,644,712	162,058	172,287	34,979,057
Additions	97,531	10,451	-	107,982
As at 31 December 2020	34,742,243	172,509	172,287	35,087,039
DEPRECIATION				
As at 1 January 2020	679,257	23,788	18,952	721,997
Charge for the year	907,628	36,411	56,854	1,000,893
As at 31 December 2020	1,586,885	60,199	75,806	1,722,890
NET BOOK VALUE				
As at 31 December 2020	33,155,358	112,310	96,481	33,364,149
As at 31 December 2019	33,965,455	138,270	153,335	34,257,060

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

3. INVESTMENTS AND RESULTS FROM TRADING ACTIVITIES OF SUBSIDIARY

Shares in subsidiary undertakings

The charity owns the 100% share of CMT Design and Build Ltd, which is a company incorporated in England and Wales. Charity investment is valued at £250,000. The registered office of the company is 96 Eynsham Road Botley, Oxford, OX2 9BX.

CMT Design and Build Limited (No. 09939137) was incorporated on 6 January 2017, with the principal activity of the design and build of the Mosque in Cambridge.

INCOME AND EXPENDITURE

	Year-ended 2020 £	Year-ended 2019 £
Income	79,530	3,285,932
Expenditure	(85,402)	(3,198,186)
Gift-aid payable	-	-
(Loss)/profit for the year	<u>(5,872)</u>	<u>87,746</u>

BALANCE SHEET

	2020 £	2019 £
Current assets		
Cash	157,729	294,978
Debtors	<u>470,673</u>	<u>426,315</u>
	628,402	721,293
Creditors: due under one year	<u>(384,275)</u>	<u>(383,547)</u>
Net Assets	<u>244,127</u>	<u>337,746</u>
Capital and reserves	<u>244,127</u>	<u>337,746</u>

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

4. DEBTORS	Group 2020 £	Group 2019 £	Charity 2020 £	Charity 2019 £
VAT debtor	-	35,171	-	-
Prepayments	18,494	17,622	18,494	17,622
Other debtors	3,500	-	3,500	-
	<u>21,994</u>	<u>52,793</u>	<u>21,994</u>	<u>17,622</u>
	<u><u>21,994</u></u>	<u><u>52,793</u></u>	<u><u>21,994</u></u>	<u><u>17,622</u></u>
5. CREDITORS: amounts falling due within one year	Group 2020 £	Group 2019 £	Charity 2020 £	Charity 2019 £
Trade creditors	440,883	51,888	54,108	50,593
Amounts owed to subsidiary undertakings	-	-	470,673	391,144
Accruals	48,652	400,017	51,152	17,766
Other	2,194	7,628	2,194	7,628
	<u>491,729</u>	<u>459,533</u>	<u>578,127</u>	<u>467,131</u>
	<u><u>491,729</u></u>	<u><u>459,533</u></u>	<u><u>578,127</u></u>	<u><u>467,131</u></u>
6. EXPENDITURE	Direct staff costs £	Other direct costs £	Support costs £	Total Year- ended 2020 £
Raising funds	-	27,395	7,994	35,389
Charitable activities – mosque running	94,213	1,440,911	31,976	1,567,100
	<u>94,213</u>	<u>1,468,306</u>	<u>39,970</u>	<u>1,602,489</u>
	<u><u>94,213</u></u>	<u><u>1,468,306</u></u>	<u><u>39,970</u></u>	<u><u>1,602,489</u></u>

Support costs have been allocated on the basis of the actual costs incurred for each category.

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

6. EXPENDITURE – PRIOR YEAR

	Direct staff costs	Other direct costs	Support costs	Total Year- ended 2019
	£	£	£	£
Raising funds	-	104,567	5,771	110,338
Charitable activities – mosque running	42,406	1,100,973	23,084	1,166,463
	<u>42,406</u>	<u>1,205,540</u>	<u>28,855</u>	<u>1,276,801</u>

7. SUPPORT COSTS

	Total 2020 £	Total 2019 £
Office overheads	23,672	13,881
Governance costs		
- Legal and professional fees	3,298	3,020
- Auditor's fees	13,000	11,000
- Trustees related expenses	-	954
	<u>39,970</u>	<u>28,855</u>

8. STAFF COSTS

	Total 2020 £	Total 2019 £
Wages and salaries	87,271	41,329
Social security costs	5,419	719
Pensions	1,523	357
	<u>94,213</u>	<u>42,406</u>

The average number of employees for the year were 4 (2019: 2). Both employees were engaged in the running of the mosque. No employees earned in excess of £60,000 (2019: None)

The trustees are deemed to be the key management personnel and are not remunerated for their services to the charity.

9. STATUS

The entity is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission in England and Wales on 18 December 2015.

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

10. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS

At the year end the subsidiary company, CMT Design and Build Ltd owed £nil (2019: £Nil) to The Cambridge Mosque Trust in respect of the gift-aid payable. At the year end The Cambridge Mosque Trust owed £470,673 (2019: £391,144) to CMT Design and Build Limited in respect of the construction services provided by the company.

Expenses amounting to £nil were reimbursed to the trustees. (2019: £Nil). No trustees received any benefits in kind in the current or the prior period. Mr S Bhatti and Dr T Winter are trustees of Muslim Academic Trust, a charity registered in England and Wales, that donated land to the charity valued at £6,697,262 in 2016.

There are no other related party transactions to report in either the current or the preceding year.

11. GROUP FUNDS – CURRENT YEAR ENDED 31 DECEMBER 2020

	Brought Forward	Income	Expenditure	Carried Forward
	£	£	£	£
Donations	27,199,798	650	1,000,893	26,199,555
Donated land	6,697,262	-	-	6,697,262
Restricted funds	33,897,060	650	1,000,893	32,896,817
General funds	449,237	363,769	579,917	233,089
Designated funds - Zakat	21,689	2,600	21,679	2,610
Unrestricted funds	470,926	366,369	601,596	235,699
TOTAL OF FUNDS	34,367,986	367,019	1,602,489	33,132,516

Restricted funds in 2020 relate to the donations received for janazah, compared to the previous periods when donations were received for the construction of the mosque and include the net book value of the fixed assets.

The Zakat fund has been designated by the trustees to reflect the zakat donations set aside for zakat specific purposes.

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

11. GROUP FUNDS – PRIOR YEAR ENDED 31 DECEMBER 2019

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Donations	24,448,798	3,472,997	721,997	27,199,798
Donated land	6,697,262	-	-	6,697,262
Restricted funds	31,146,060	3,472,997	721,997	33,897,060
General funds	-	1,004,041	554,804	449,237
Designated funds - Zakat	-	21,689	-	21,689
Unrestricted funds	-	1,025,730	554,804	470,926
TOTAL OF FUNDS	31,146,060	4,498,727	1,276,801	34,367,986

12. CHARITY FUNDS – CURRENT YEAR ENDED 31 DECEMBER 2020

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Donations	27,594,788	650	1,000,893	26,594,545
Donated land	6,697,262	-	-	6,697,262
Restricted funds	34,292,050	650	1,000,893	33,291,807
General funds	759,990	451,516	576,946	634,560
Designated funds - Zakat	21,689	2,600	21,679	2,610
Unrestricted funds	781,679	454,116	598,625	637,170
TOTAL OF FUNDS	35,073,729	454,766	1,599,518	33,928,977

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

12. CHARITY FUNDS – PRIOR YEAR ENDED 31 DECEMBER 2019

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Donations	24,843,788	3,472,997	721,997	27,594,788
Donated land	6,697,262	-	-	6,697,262
Restricted funds	31,541,050	3,472,997	721,997	34,292,050
General funds	-	1,308,319	548,329	759,990
Designated funds - Zakat	-	21,689	-	21,689
Unrestricted funds	-	1,330,008	554,804	781,679
TOTAL OF FUNDS	31,541,050	4,803,005	1,270,326	35,073,729

13. ANALYSIS OF GROUP NET ASSETS
BETWEEN FUNDS

Fund balances at 31 December 2020:

	Designated Funds £	General Funds £	Restricted Funds £	Total 2020 £
Tangible fixed assets	-	-	32,573,561	32,573,561
Current assets (liabilities)	2,610	233,089	323,256	558,955
At 31 December 2020	<u>2,610</u>	<u>233,089</u>	<u>32,896,817</u>	<u>33,132,516</u>

ANALYSIS OF GROUP NET ASSETS
BETWEEN FUNDS – PRIOR YEAR

Fund balances at 31 December 2019:

	Designated Funds £	General Funds £	Restricted Funds £	Total 2018 £
Tangible fixed assets	-	-	33,463,570	33,463,570
Current assets (liabilities)	21,689	449,237	433,490	904,416
At 31 December 2019	<u>21,689</u>	<u>449,237</u>	<u>33,897,060</u>	<u>34,367,986</u>

THE CAMBRIDGE MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

14. PRIOR YEAR CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted Funds	Restricted Funds	Total Funds
		2019	2019	Year-ended 2019
	Note			£
Income from				
<i>Donations & legacies</i>				
Donations		1,024,876	3,472,997	4,478,873
Investments		854	-	854
Total		<u>1,025,730</u>	<u>3,472,997</u>	<u>4,498,727</u>
Expenditure on				
Raising funds		110,338	-	110,338
Charitable activities	6	444,466	721,997	1,166,463
Total		<u>554,804</u>	<u>721,997</u>	<u>1,276,801</u>
Net movement in funds		470,926	2,751,000	3,221,926
Reconciliation of funds				
Total funds brought forward		-	31,146,060	31,146,060
Total funds carried forward	11	<u>470,926</u>	<u>33,897,060</u>	<u>34,367,986</u>