

Charity Registration Number 1168959

Brixton Mosque and Islamic Cultural Centre

Report and Accounts

31 March 2022



Brixton Mosque and Islamic Cultural Centre

Report and accounts for the year ended 31 March 2022

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of Trustees' responsibilities	6
Independent Accountant's Report	9
<i>Funds Statements:-</i>	
Statement of Financial Activities	12
Statement of Financial Activities - Prior Year statement	13
Statement of total recognised gains and losses	11
Movements in funds	14
Revaluation reserves	14
Revenue Funds	14
Fixed Asset funds	15
Income and Expenditure account	16
Summary of funds	16
Balance sheet	17
Notes to the accounts	19

Brixton Mosque and Islamic Cultural Centre
Trustees' Annual Report for the year ended 31 March 2022

The Trustees present their Report and Accounts for the year ended 31 March 2022.

Reference and administrative details

Brixton Mosque and Islamic Cultural Centre

The legal name of the charity is:- Brixton Mosque and Islamic Cultural Centre

The charity is also known by its operating name, Brixton Mosque and Islamic Cultural Centre

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1168959

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

Brixton Mosque and Islamic Cultural Centre

Trustees' Annual Report for the year ended 31 March 2022

The principal operating address, telephone number, email and web addresses of the charity are:-

1 Gresham Road

Brixton, London

United Kingdom, SW9 7PH

Telephone: 020 7735 9967 Email Address info@brixtonmasjid.co.uk Web address: brixtonmasjid.co.uk

The Trustees in office on the date the report was approved were:

Mr Abdur-Rahman Anderson

Mr Raymond Jamal Boakye

Mr Jafar Jeffrey

Mr Abdul Aziz Andrew Henry

Mr Mohammed Kamaludin

The following persons served as Trustees during the year ended 31 March 2022 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

1. To Advance the Islamic faith.
2. To Relieve sickness and poverty.
3. To advance education and to advance other charitable purpose.

The main activities undertaken in relation to those purposes during the year.

To provide a place for Muslim worshippers to pray and practice the religion of Islam in a safe environment.

To educate the Muslims young and old in the tenants of Islam.

To link the Muslim community to the rest of the community in Lambeth.

Brixton Mosque and Islamic Cultural Centre

Trustees' Annual Report for the year ended 31 March 2022

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Dawah

Although Covid19 restrictions meant that for most of the year the Mosque was closed, we continued to provide support online for lessons, lectures and the services mentioned below, until it was safe to reopen according to the guidelines.

During the year the regular classes continued in the Mosque teaching the community the correct understanding of Islam with lessons based on the Islamic creed, Fiqh, Islamic Jurisprudence, Arabic Language and the correct recitation of the Noble Quran. We also had a number of Islamic Scholars and Students of Knowledge visit us to deliver programmes and Lectures for the youth and adults.

Regular Weekly Lessons

Over 15 lessons are covered in the week on Quran, Tafseer, Fiqh, Aqeedah, Hadeeth, Arabic Language and others for males, females and children.

There have also been regular seminars throughout the year hosted by our Imam Omar Jamaykee, with guest speakers Abdul Wahid and Abu Suhaib, addressing present day issues such as extremism, Takfeer (miscommunications), Islamic extremist groups such as the Khawarij and the correct way to deal with those in authority, governments current affairs, and advice to the youth with an emphasis on being good citizens, benefits of charity, being good Muslims and equality in Islam.

Brixton Mosque and Islamic Cultural Centre

Trustees' Annual Report for the year ended 31 March 2022

Culturally Rich

Lambeth is an ethnically diverse Borough with over 140 languages spoken in our community. Our ethnic backgrounds of our children mirror such diversity however on a lower level, with a number of different nationalities represented. These include those of Pakistani and Bangladeshi origin, French speaking students from Algeria and Morocco alike, Afro - Caribbean representatives, alongside numerous children of British decent. Supporting our pupils through a robust educational offer enables them to develop an understanding of the broader community, and how they can positively contribute therein. The Mosque empathised on community cohesion in bringing these communities together.

Madrasah

Madrasah Ibn Taymiyyah's overarching aim is to deliver a structured Islamic education programme for young Muslim aged 6 - 16. Classes covering the fundamental principles of Arabic, Quran and Islamic Studies are designed to provide pupils, parents and guardians with a broader understanding of the religion based on a balanced interpretation of Islam.

Our Madrasah in numbers

156 teaching days
430 Teaching hours in a year
113 Pupils attending on average each session
9 Teachers delivering high quality Islamic instruction
73 Parents and Guardians attending our bi - termly feedback sessions during the year
27 Different nationalities attending our programme.

Basic Session Profile:

In brief, our programme consists of fun, interactive lessons in the following three areas:

Arabic: 40 - 50 minutes

Islamic Studies: 40 - 50 minutes

Quran: 40 - 50 minutes

Times & Days: 9am - 12pm (Saturday & Sunday), 5pm - 7pm (Tuesday & Wednesday)

Ages: 5 - 12

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

The main achievements of the charity were as follows:

- Islamic seminars and classes throughout the year
- Providing a mosque for local Muslims to pray in and worship
- Education for local children
- Carrying out charitable events
- Helping the local community in social issues

Brixton Mosque and Islamic Cultural Centre

Trustees' Annual Report for the year ended 31 March 2022

The difference the charity's performance during the year has made to the beneficiaries of the charity.

The beneficiaries have been given a place of worship to gather for the purposes of gaining spirituality, especially as we emerged out of lock down.

The beneficiaries have benefited greatly as Brixton Mosque had provided many Islamic educational lessons throughout the year for men, women and children

The degree to which the achievements and performance during the year have benefited wider society.

The mosque acts as a centre of the community where people from the surrounding neighbourhood can gather and socialise, discuss Islamic solutions to modern day issues as well as study Islamic education and worship. Also people from across the country have visited the mosque for yearly seminars. The mosque instils a sense of unity as Islamic congregation prayers are performed five times a day every single day of the year. The attendees of the mosque come from numerous backgrounds, cultures and ethnicities. They are all welcomed and everyone is treated equally. The mosque gave a further avenue for the community to discuss pressing social issues such as leaving the European Union etc. and play an important role in community cohesion.

Brixton Mosque and Islamic Cultural Centre
Trustees' Annual Report for the year ended 31 March 2022

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Details of the Trustees serving throughout the year are set out on page 1. Appointment of Trustees is governed by the Trust Deed of the charity. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising through resignation or death of an existing Trustee or as they deem necessary. Prior to inviting nominations the Trustees review their skills set to try and attract nominees with the relevant skills and experience to the board. The chair is appointed by the Trustees from amongst their number. The board convenes on a monthly basis with additional days for strategic development. Training needs for Trustees are assessed and met. Succession planning has continually taken place.

The trustees' bankers and advisors

Bankers	NatWest Bank 504 Brixton Road, Brixton, SW9 8EW
Accountants	Birchtree Sullivan, 58 Marsh Wall, Canary Wharf, London, E14 9TP

Financial review

The charity's financial position at the end of the year ended 31 March 2022

The financial position of the charity at 31 March 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	2,150	(5,344)
Unrestricted Revenue Funds available for the general purposes of the charity	(51,204)	(74,065)
Restricted Revenue Funds	655,244	655,244
Total Funds	604,040	581,179

Financial review of the position at the reporting date, 31 March 2022 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Specific changes in fixed assets are detailed in the notes to the accounts.

Brixton Mosque and Islamic Cultural Centre
Trustees' Annual Report for the year ended 31 March 2022

Policies on reserves.

The trustees have resolved to establish reserves to provide for future activities, and to provide funding for the expected expenditure for six months ahead in the sum of £20,000.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

MD Hussain - FCCA
Member of Chartered Certified Accountant
Office 6 58 Marsh Wall
Canary Wharf
London
England
E14 9TP

Statement of Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

Brixton Mosque and Islamic Cultural Centre

Trustees' Annual Report for the year ended 31 March 2022

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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 also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 30 January 2023.

Abdul Aziz Henry
Trustee

Brixton Mosque and Islamic Cultural Centre

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2022

I report to the Trustees on my examination of the financial statements of the charity on pages 12 to 28 for the year ended 31 March 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

Brixton Mosque and Islamic Cultural Centre

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:

MD Hussain - FCCA - Independent Examiner
Chartered Certified Accountant
Office 6 58 Marsh Wall
Canary Wharf
London
England
E14 9TP

This report was signed on 30 January 2023

Brixton Mosque and Islamic Cultural Centre
Statement of total recognised gains and losses
for the year ended 31 March 2022

	Notes	2022 £	2021 £
<i>Profit for the financial year</i>		2,150	(5,344)
<i>Unrealised surplus on revaluation of properties</i>	8	-	-
<i>Total recognised gains and losses related to the year</i>		2,150	<u>(5,344)</u>
<i>Prior year adjustments</i>		-	
<i>Total recognised gains and losses since last accounts</i>		<u>2,150</u>	

Brixton Mosque and Islamic Cultural Centre - Statement of Financial Activities for the year ended 31 March 2022

Statement of Financial Activities for the year ended 31 March 2022

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £	2021 £
Income & Endowments from:					
Donations & Legacies	A1	165,941	-	165,941	115,728
Expenditure on:					
Raising funds	B1	-	-	-	4,566
Charitable activities	B2	163,791	-	163,791	116,506
Total expenditure	B	163,791	-	163,791	121,072
Net income for the year		2,150	-	2,150	(5,344)
Net income after transfers	A-B-C	2,150	-	2,150	(5,344)
Net movement in funds		2,150	-	2,150	(5,344)
Reconciliation of funds:-					
	E				
Total funds brought forward		(74,065)	655,244	581,179	-
Total funds carried forward		(71,915)	655,244	583,329	(5,344)

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 19 to 28 form an integral part of these accounts.

Brixton Mosque and Islamic Cultural Centre - Statement of Financial Activities for the year ended 31 March 2022

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income from:				
Donations & Legacies	A1	-	-	115,728
Total income	A	<u>-</u>	<u>-</u>	<u>115,728</u>
Expenditure on:				
Raising funds	B1	-	-	4,566
Charitable activities	B2	-	-	116,506
Total expenditure	B	<u>-</u>	<u>-</u>	<u>121,072</u>
Net income for the year		-	-	(5,344)
Net income after transfers		<u>-</u>	<u>586,523</u>	<u>(591,867)</u>
Net movement in funds		<u>-</u>	<u>586,523</u>	<u>(591,867)</u>
Reconciliation of funds:-	E			
Total funds brought forward		-	-	-
Total funds carried forward		<u>-</u>	<u>586,523</u>	<u>(591,867)</u>
All activities derive from continuing operations				

Brixton Mosque and Islamic Cultural Centre - Statement of Financial Activities for the year ended 31 March 2022

Brixton Mosque and Islamic Cultural Centre - Resources applied in the year ended 31 March 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	2,150	(5,344)
Resources applied on functional fixed assets	-	(15,109)
Net resources available to fund charitable activities	<u>2,150</u>	<u>(20,453)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 19 to 28 form an integral part of these accounts.

Brixton Mosque and Islamic Cultural Centre - Statement of Financial Activities for the year ended 31 March 2022

Movements in revenue and capital funds for the year ended 31 March 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	(74,065)	655,244	581,179	-
Recognised gains and losses before transfers	2,150	-	2,150	(5,344)
	(71,915)	655,244	583,329	(5,344)
Closing revenue funds	(71,915)	655,244	583,329	581,179

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	(71,915)	655,244	583,329	581,179

The notes attached on pages 19 to 28 form an integral part of these accounts.

Brixton Mosque and Islamic Cultural Centre - Statement of Financial Activities for the year ended 31 March 2022

**Brixton Mosque and Islamic Cultural Centre
Income and Expenditure Account for the year ended 31 March 2022 as required by
the Companies Act 2006**

	2022 £	2021 £
Income		
Income from operations	165,941	115,728
Gross income in the year before exceptional items	165,941	115,728
Gross income in the year including exceptional items	165,941	115,728
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	160,887	114,016
Depreciation and amortisation	-	-
Fundraising costs	-	4,566
Governance costs	2,904	2,490
Total expenditure in the year	163,791	121,072
Extraordinary items	-	-
Net income before tax in the financial year	2,150	(5,344)
Net income after tax in the financial year	2,150	(5,344)
Retained surplus for the financial year	2,150	(5,344)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 28 form an integral part of these accounts.

Brixton Mosque and Islamic Cultural Centre - Balance Sheet as at 31 March 2022

	SORP		2022	2021
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	8	A2	590,931	590,931
Current assets		B		
Debtors	15	B2	-	-
Cash at bank and in hand		B4	13,344	11,195
Total current assets			<u>13,344</u>	<u>11,195</u>
Creditors: amounts falling due within one year	9	C1	<u>(20,947)</u>	<u>(20,947)</u>
Net current assets			(7,603)	(9,752)
The total net assets of the charity			<u>583,328</u>	<u>581,179</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Restricted Revenue Funds	13	D2	655,244	655,244
Restricted Fixed Asset Funds	13	D2	-	-
Restricted Revaluation Reserve	13	D4	<u>-</u>	<u>-</u>
			-	-

Unrestricted Funds

Called up share capital			-	-
Share premium			-	-
Unrestricted Revenue Funds	13	D3	(92,628)	(94,777)
Unrestricted Revaluation Reserve	13	D4	<u>-</u>	<u>-</u>
Total charity funds			<u>583,328</u>	<u>581,179</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Brixton Mosque and Islamic Cultural Centre - Balance Sheet as at 31 March 2022

Abdul Aziz Henry

Trustee

Approved by the board of trustees on 30 January 2023

The notes attached on pages 19 to 28 form an integral part of these accounts.

Brixton Mosque and Islamic Cultural Centre

Notes to the Accounts for the year ended 31 March 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Brixton Mosque and Islamic Cultural Centre

Notes to the Accounts for the year ended 31 March 2022

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Brixton Mosque and Islamic Cultural Centre

Notes to the Accounts for the year ended 31 March 2022

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Brixton Mosque and Islamic Cultural Centre

Notes to the Accounts for the year ended 31 March 2022

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity. However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 4.

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % straight line
Motor vehicles	25 % straight line

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Brixton Mosque and Islamic Cultural Centre

Notes to the Accounts for the year ended 31 March 2022

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 8.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Liabilities are amounts due to creditors and any provision made as a result of an obligation to transfer economic benefits, usually in the form of a cash payment, to a third party. Liabilities must be measured at their settlement amount. A liability is recognised for the amount that the charity anticipates it will pay to settle the debt. Accounting and reporting by the charity

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Brixton Mosque and Islamic Cultural Centre

Notes to the Accounts for the year ended 31 March 2022

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity 10-15 Volunteers who donated a huge number of hours. It is estimated that without the help of volunteers, the charity would need to find the equivalent of over £20,000 to obtain similar services. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

5 Staff costs and emoluments

Salary costs

	2022	2021
	£	£
Gross Salaries excluding trustees and key management personnel	39,534	45,306
Total salaries, wages and related costs	39,534	45,306

Numbers of full time employees or full time equivalents

	2022	2021
The average number of total staff employed in the year was	2	1
The average number of part time staff employed in the year was	-	1
The average number of full time staff employed in the year was	2	1
The estimated full time equivalent number of all staff employed in the year was	2	1

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	1	2
Engaged on publicity activities	1	1
Engaged on fundraising activities	1	1
Engaged on management and administration	1	1
The estimated full time equivalent number of all staff employed as above	2	1

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

Brixton Mosque and Islamic Cultural Centre

Notes to the Accounts for the year ended 31 March 2022

7 Trustees' expenses

The expenses reimbursed to trustees, or paid directly to third parties, in the current or prior year, was as shown below.

2022	2021
£	£
1,200	-

The nature of the trustees' expenses was for travel to the charity's office

The number of trustees' to whom expenses were reimbursed was one

8 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2021	590,931	-	-	590,931
Additions	-	-	-	-
At 31 March 2022	590,931	-	-	590,931
Depreciation				
At 31 March 2022	-	-	-	-
Net book value				
At 31 March 2022	590,931	-	-	590,931
At 31 March 2021	590,931	-	-	590,931

9 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	15,000	15,000
Accruals	-	-
PAYE, NIC VAT and other taxes	4,678	4,678
Other creditors	1,269	1,269
	20,947	20,947

10 Income and Expenditure account summary

	2022	2021
	£	£
At 1 April 2021	581,179	-
Surplus after tax for the year	2,150	(5,344)
At 31 March 2022	583,329	581,179

Brixton Mosque and Islamic Cultural Centre

Notes to the Accounts for the year ended 31 March 2022

11 No related party transactions

There were no transactions with related parties in the year , except with regard to trustees' expenses

12 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	590,931	-	-	590,931
Current Assets	(641,900)		655,244	13,344
Current Liabilities	(20,947)	-	-	(20,947)
	(71,916)	-	655,244	583,328
At 1 April 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	590,931	-	-	590,931
Current Assets	(644,049)	-	655,244	11,195
	(74,065)	-	655,244	581,179

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2021 £	Movement in funds in 2022 See Note 14 £	Transfers between funds in 2022 See Note 0 £	Funds carried forward to 2023 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	(74,065)	2,150	-	(71,915)
Total unrestricted and designated funds	(74,065)	2,150	-	(71,915)
Restricted funds:-				
Total restricted funds	655,244	-	-	655,244
Total charity funds	581,179	2,150	-	583,329

Brixton Mosque and Islamic Cultural Centre

Notes to the Accounts for the year ended 31 March 2022

14 Analysis of movements in funds over the year as shown in Note 13

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	165,941	(163,791)	-	2,150
<i>Restricted funds:-</i>				
	<u>165,941</u>	<u>(163,791)</u>	<u>-</u>	<u>2,150</u>

15 Ultimate controlling party

The charity is under the control of its legal members.

16 Other relevant information

Due to the COVID-19 pandemic, as a result the annual accounts were unfortunately delayed.

Brixton Mosque and Islamic Cultural Centre

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

16 Donations and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Donations	151,656	-	151,656	115,728
Total donations and gifts from individuals	151,656	-	151,656	115,728
Total Donations and Legacies	A1 165,941	-	165,941	115,728

17 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Gross wages and salaries - charitable activities	39,534	-	39,534	45,306
Donations Paid	-	-	-	-
Zakah	6,707	-	6,707	4,789
Freelance Staff	-	-	-	-
Dawah	22,707	-	22,707	1,105
Madrasah	15,776	-	15,776	10,973
Insurance Costs	1,358	-	1,358	1,950
Total direct spending	B2£ 86,082	-	86,082	64,123

18 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Premises Expenses				
Rates and water charges	20,087	-	20,087	660
Room Hire	-	-	-	-
Light heat and power	7,003	-	7,003	4,148
Cleaning and waste management	8,335	-	8,335	2,660
Premises repairs, renewals and maintenance	13,676	-	13,676	27,812
Administrative overheads				
Telephone, fax and internet	929	-	929	755
Stationery and printing	11,282	-	11,282	7,772
Equipment expenses	9,049	-	9,049	3,778

Brixton Mosque and Islamic Cultural Centre

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

Professional fees paid to advisors other than the auditor or examiner

Tax advice	-	-	-	-
Legal fees	1,942	-	1,942	2,308
Other legal and professional	2,502	-	2,502	-

Financial costs

Bank charges	-	-	-	-
--------------	---	---	---	---

Support costs before reallocation	74,805	-	74,805	49,893
--	---------------	----------	---------------	---------------

Total support costs	74,805	-	74,805	49,893
----------------------------	---------------	----------	---------------	---------------

The basis of allocation of costs between activities is described under accounting policies

19 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Independent Examiner's fees	1,704	-	1,704	2,490
Trustees' expenses	1,200	-	1,200	-
Total Governance costs	2,904	-	2,904	2,490

20 Total Charitable expenditure

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	B2a 86,082	-	86,082	64,123
Total support costs	B2d 74,805	-	74,805	49,893
Total Governance costs	B2e 2,904	-	2,904	2,490
Total charitable expenditure	B2 163,791	-	163,791	116,506

21 Expenditure on raising funds and costs of investment management

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Fundraising publicity & marketing	-	-	-	4,566
Total fundraising costs	B1 -	-	-	4,566