

Charity Number: 1173723



JAAME MASJID
ISLAMIC CULTURAL CENTRE

Islamic Cultural Centre (Jaame Masjid)

Report and financial statements

For the year ended 31 December 2022



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Islamic Cultural Centre (Jaame Masjid)



Trustees' Annual Report for the year ended 31 December 2022

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

Reference and Administrative Information

Charity Name Islamic Cultural Centre (Jaame Masjid)

Charity Registration Number 1173723

Principal Operating address: Cumberland Street
Blackburn
Lancashire
BB1 1JP

Board of Trustees

Mr Asif Karolia
Mr Mohammed Asad Ahmed Sidat
Mr Yusuf Ahmed Sidat
Mr Kasim Bassa
Mr Mohammed Ahmed Sidat
Mr Ismail Laher
Mr Ahmed Mulla
Mr Ismail Yusuf Sidat (appointed 22 February 2022)
Mr Mohmad Shoeb Mulla (appointed 22 February 2022)

Accountants

H&A Consultancy Services Ltd
Ground Floor Front
185 Audley Range
Blackburn
Lancashire
BB1 1TH

Bankers

National Westminster Bank Plc
35 King William Street
Blackburn
Lancashire
BB1 7DL

Islamic Cultural Centre (Jaame Masjid)



Trustees' Annual Report for the year ended 31 December 2022 (continued)

Structure, governance and management

Governing document

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by resolution in 2018 by the wider membership and endorsed by the Charity Commission in England & Wales (CCEW).

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1173723.

Organisational structure

Islamic Cultural Centre (Jaame Masjid) has 4 Holding Trustees (elected by the wider membership) to act as custodians of the institution with no responsibilities taken on the daily operational activities. The Holding Trustees are responsible as custodians to hold the tangible assets such as buildings in their name.

Islamic Cultural Centre (Jaame Masjid) has in appointment 9 Management Trustees who formed and operate as "Shura Committee". The Management Trustees have responsibilities for the strategic direction, operational activities, delivery of objectives and ensuring compliance with legislative requirements.

In February 2022 at the general meeting, from the trustees named on the preceding page seven (7) members were re-elected and two (2) members newly elected to hold the position of Management Trustees encompassing a 3 year period (February 2022 to January 2025). Islamic Cultural Centre (Jaame Masjid) governs its arrangements in accordance with the revised/updated 2018 Constitution, which was approved by resolution by the wider membership and endorsed by the Charity Commission in November 2018.

The 2018 Constitution is supported by a number of operational Policies and Procedures including Conflicts of Interest, Confidentiality, Code of Conduct, Financial Management, Gifts and Hospitality, External Institution Fundraising, Events and Speakers, Complaints Management, Safeguarding, Risk Management, General Data Protection Regulations (GDPR), Health and Safety, Fire Evacuation, Closed Circuit Television (CCTV) and Trustees Recruitment and Selection.

Recruitment and appointment of trustees

The recruitment and appointment process of new Charity Trustees was reviewed in 2018, with a more robust process embedded in accordance with the development of a newly defined "Trustee Recruitment and Selection Policy". This was enacted at the AGM held in January 2019, where upon the wider membership elected and appointed a Management Committee by paper ballot.

Risk management

The major risks to which the Charity is exposed have been identified and considered. They have been reviewed and systems established to mitigate those risks. The Trustees continue to review and identify risk and to respond accordingly using a managed approach.

Islamic Cultural Centre (Jaame Masjid)



Trustees' Annual Report for the year ended 31 December 2022 (continued)

Objectives and activities

The objects of the charity are set out in the charity's governing document:

To advance the Muslim religion in Blackburn and the surrounding area for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals and the distribution of literature on the Islamic faith, providing services of worship and religious teaching.

Activities and achievements

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

Islamic Cultural Centre (Jaame Masjid) provides prayer facilities for the worshippers of Audley and Queens Park area of Blackburn who visit the mosque five times a day. Nikah ceremonies and funeral services are provided for the local Muslim population.

The mosque remains well frequented and regular programmes are held at weekends for all sections of the community.

Friday prayers are preceded by lectures by the Imams. Over the month of Ramadan lectures are usually held after Asar prayers and religious talks given by local and other invited scholars. Throughout the year special programmes are held for the youth.

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:

Islamic Cultural Centre (Jaame Masjid) in accordance with its objectives has in 2022:

- Made provision for daily prayers, funerals and burial arrangements, marriages and other religious and social ceremonies
- Provided Islamic education and language teaching for the Muslim community and their children (included Islamic Braille classes).
- Co-operated with welfare agencies, voluntary organisations, local and central government departments and other agencies in furtherance of the objects of the organisation and to exchange information and advice with them.
- Raised funds by means of donations, gifts, and legacies to ensure its financial viability.
- Carried maintenance work to refurbish its property and improve security of the premises.

Islamic Cultural Centre (Jaame Masjid)



Trustees' Annual Report for the year ended 31 December 2022 (continued)

Financial review

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

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

	<u>2022</u> £	<u>2021</u> £
Net income	108,897	102,923
Unrestricted Revenue Funds	768,021	659,845
Restricted Revenue Funds	7,828	7,107
Endowment Fixed Asset Funds	4,094,500	4,094,500
Total Funds	<u>4,870,349</u>	<u>4,761,452</u>

Financial review of the position at the reporting date 31 December 2022

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

Reserves policy

The reserves of Islamic Cultural Centre (Jaame Masjid) have been classified as invested in Endowment Funds and unrestricted reserves to serve Jaame Masjid and Madrasah Ta'leemul Islam and its immediate and wider community. The mosque building being Waqaf property is classified as permanent endowment and therefore under the restricted funds category. Other reserves are maintained at a level where cash flow is available for upkeep and maintenance of all assets of the charity and any future expansion requirements.

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.



Trustees' Annual Report for the year ended 31 December 2022 (continued)

Statement of Trustees' 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 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;

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 27 October 2023:

Mr Asif Karolia
Management Trustee

Mr Mohammed Ahmed Sidat
Management Trustee

Islamic Cultural Centre (Jaame Masjid)

Independent Examiners Report to the Trustees of Islamic Cultural Centre (Jaame Masjid)

I report to the trustees on my examination of the accounts of Islamic Cultural Centre (Jaame Masjid) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

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 accounts to be reached.

I Mulla (AFA MIPA) for and behalf of
H&A Consultancy Services Ltd
185 Audley Range
Blackburn
Lancashire
BB1 1TH

Date: 27 October 2023

Islamic Cultural Centre (Jaame Masjid)

Statement of Financial Activities (Including Income & Expenditure Account) for the year ended 31 December 2022

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> <u>2022</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>2022</u> <u>£</u>	<u>Endowment</u> <u>Funds</u> <u>2022</u> <u>£</u>	<u>Total</u> <u>2022</u> <u>£</u>	<u>Total</u> <u>2021</u> <u>£</u>
Incoming resources						
<i>Incoming resources from charitable activities</i>						
Donations & Legacies	16	233,169	721	-	233,891	234,984
Total Incoming resources		233,169	721	-	233,891	234,984
Resources expended						
Charitable activities	17-22	124,994	-	-	124,994	132,060
Total resources expended		124,994	-	-	124,994	132,060
Net income/(loss) for the year		108,176	721	-	108,897	102,923
Transfer between funds	13	-	-	-	-	-
Movement in funds		108,176	721	-	108,897	102,923
<i>Reconciliation of funds</i>						
Total funds brought forward at at 1 January 2022		659,845	7,107	4,094,500	4,761,452	4,658,529
Total funds carried forward at 31 December 2022		768,021	7,828	4,094,500	4,870,349	4,761,452

The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 11 to 18 form part of these financial statements.

Islamic Cultural Centre (Jaame Masjid)

Balance Sheet

As at 31 December 2022

	Note	<u>2022</u> <u>Total</u> £	<u>2021</u> <u>Total</u> £
Fixed assets			
Tangible assets	7	4,094,500	4,094,500
Current Assets			
Cash at bank and in hand		776,686	667,952
Creditors			
Amounts falling due within one year	8	<u>(837)</u>	<u>(1,000)</u>
Net current Assets		775,849	666,952
Total net assets		<u><u>4,870,349</u></u>	<u><u>4,761,452</u></u>
The fund of the charity:			
Endowment funds			
Endowment Fixed Asset Funds	11	4,094,500	4,094,500
Restricted funds			
Restricted Revenue Funds	11	7,828	7,107
Unrestricted Funds			
Unrestricted Revenue Funds	11	768,021	659,845
Total charity funds		<u><u>4,870,349</u></u>	<u><u>4,761,452</u></u>

The notes attached on pages 11 to 18 form an integral part of these accounts.

Approved by the trustees on 27 October 2023 and signed on their behalf by:

Mr Asif Karolia
Management Trustee

Mr Mohammed Ahmed Sidat
Management Trustee

Islamic Cultural Centre (Jaame Masjid)

Notes to the financial statements for the year ended 31 December 2022

1 Principles of accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard 102 and Statement of Recommended Practice for Charities 2015 issued by the Charity Commission in England and Wales and in accordance with applicable Law.

The Charity is a public benefit entity.

Policies relating to categories of income and income recognition.

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.

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.

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.

Tangible fixed assets

Tangible fixed assets are measured at their revaluation value by professional surveyors using the current reconstruction cost basis.

No depreciation is provided on property and improvements because it is the practice to maintain the property in a continual state of sound repair. Accordingly, the life is so long and the residual value so high that the Trustees consider that depreciation calculated in accordance with accepted accounting standards would be immaterial.

Islamic Cultural Centre (Jaame Masjid)

Notes to the financial statements for the year ended 31 December 2022

Fund Accounting

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

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

Endowment fixed asset funds as applied to mosque property is a religious endowment. The properties under Waqaf endowment are dedicated to Allah SWT for public benefit on a perpetual basis. Waqaf funds cannot be gifted, granted or disposed.

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.

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 Significance of financial instruments to the charity's position

There are no implications of such matters to the charity .

5 Staff costs and emoluments

Salary costs	<u>2022</u>	<u>2021</u>
	£	£
Gross Salaries excluding trustees and key management personnel	52,842	40,294
Total salaries, wages and related costs	<u>52,842</u>	<u>40,294</u>

Numbers of full time employees or full time equivalents	<u>2022</u>	<u>2021</u>
The average number of total staff employed in the year was	<u>10</u>	<u>8</u>

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

Engaged on charitable activities	<u>10</u>	<u>8</u>
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Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

Islamic Cultural Centre (Jaame Masjid)

Notes to the financial statements for the year ended 31 December 2022

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

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.

7 Tangible fixed assets

	<u>Land and Buildings</u>	<u>Total</u>
	£	£
Valuation		
At 1 January 2022	4,094,500	4,094,500
At 31 December 2022	4,094,500	4,094,500
Depreciation		
At 31 December 2022	-	-
Net book value		
At 31 December 2022	4,094,500	4,094,500
At 31 December 2021	4,094,500	4,094,500

8 Creditors: amounts falling due within one year

	<u>2022</u>	<u>2021</u>
	£	£
Accruals	600	1,000
PAYE	237	-
	837	1,000

9 Income and Expenditure account summary

	<u>2022</u>	<u>2021</u>
	£	£
At 1 January 2022	4,761,452	4,658,529
Surplus after tax for the year	108,897	102,923
At 31 December 2022	4,870,349	4,761,452

Islamic Cultural Centre (Jaame Masjid)

Notes to the financial statements for the year ended 31 December 2022

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

At 31 December 2022	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Endowment</u> <u>Funds</u> £	<u>Total</u> £
Tangible Fixed Assets			4,094,500	4,094,500
Current Assets	768,858	7,828		776,686
Current Liabilities	(837)			(837)
	<u>768,021</u>	<u>7,828</u>	<u>4,094,500</u>	<u>4,870,349</u>

At 1 January 2022	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Endowment</u> <u>Funds</u> £	<u>Total</u> £
Tangible Fixed Assets			4,094,500	4,094,500
Current Assets	660,845	7,107		667,952
Current Liabilities	(1,000)			(1,000)
	<u>659,845</u>	<u>7,107</u>	<u>4,094,500</u>	<u>4,761,452</u>

11 Change in total funds over the year as shown in Note 10 , analysed by individual funds

	<u>Funds brought</u> <u>forward from</u> <u>2021</u> £	<u>Movement in</u> <u>funds in 2022 (see</u> <u>Note 12)</u> £	<u>Transfer between</u> <u>funds in 2022</u> £	<u>Funds carried</u> <u>forward to 2022</u> £
Unrestricted funds:				
Unrestricted Revenue Funds	659,845	108,176	-	768,021
Total unrestricted funds	<u>659,845</u>	<u>108,176</u>	<u>-</u>	<u>768,021</u>
Restricted funds:				
Burial Funds	7,107	721	-	7,828
Total restricted funds	<u>7,107</u>	<u>721</u>	<u>-</u>	<u>7,828</u>
Endowment funds:				
Endowment Fixed Asset Funds	4,094,500	-	-	4,094,500
Total restricted funds	<u>4,094,500</u>	<u>-</u>	<u>-</u>	<u>4,094,500</u>
Total charity funds	<u>4,094,500</u>	<u>-</u>	<u>-</u>	<u>4,094,500</u>

Islamic Cultural Centre (Jaame Masjid)

Notes to the financial statements for the year ended 31 December 2022

12 Analysis of movements in funds over the year as shown in Note 11

	<u>Income</u>	<u>Expenditure</u>	<u>Other Gains & Losses</u>	<u>Movement in funds</u>
	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>
	£	£	£	£
Unrestricted funds:				
Unrestricted Revenue Funds	233,169	(124,994)	-	108,176
Restricted funds:				
Restricted Revenue Funds	-	-	-	-
Burial Funds	721	-	-	721
Endowment funds:				
Endowment Fixed Asset Funds	-	-	-	-
	<u>233,891</u>	<u>(124,994)</u>	<u>-</u>	<u>108,897</u>

13 Details of transfers between funds in the year as shown in Note 11

The transfers shown in note 11 above are:-	<u>2022</u>
	£
From Burial Funds to Unrestricted Funds	-
From Unrestricted Funds to Burial Funds	-
Net transfers	<u>-</u>

14 The purposes for which the funds as detailed in note 11 are held by the charity are:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Restricted Funds	These funds are subject to specific purpose which may be declared by the donor or with their authority or created by the Trustees
Endowment Fixed Asset Funds	Endowment fixed asset funds as applied to mosque property is a religious endowment. The properties under Waqaf endowment are dedicated to Allah SWT for public benefit on a perpetual basis. Waqaf funds cannot be gifted, granted or disposed.

15 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

Islamic Cultural Centre (Jaame Masjid)

Detailed analysis of income and expenditure for the year ended 31 December 2022

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

16 Donations and legacies

	<u>Current Year</u> <u>Unrestricted</u> <u>Funds</u>	<u>Current Year</u> <u>Restricted</u> <u>Funds</u>	<u>Current Year</u> <u>Endowment</u> <u>Funds</u>	<u>Current Year</u> <u>Total Funds</u>	<u>Prior Year</u> <u>Total Funds</u>
	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2021</u>
	£	£	£	£	£
Donations and gifts					
Donations and gifts from individuals and organisations	177,109	-	-	177,109	190,191
Total donations and gifts	177,109	-	-	177,109	190,191
Membership subscriptions	36,861	-	-	36,861	29,750
Other sundry income					
Hall hire	80	-	-	80	460
Nikah ceremonies	1,170	-	-	1,170	1,420
Utensil hire	-	-	-	-	-
Receiver net income	165	-	-	165	992
Book sales	10,979	-	-	10,979	3,074
Burial service	-	721	-	721	1,100
Gift aid	-	-	-	-	-
Covid19 Furlough Grant	-	-	-	-	578
Madrassah fees	6,805	-	-	6,805	7,419
Total Other sundry income	19,199	721	-	19,921	15,043
Total Donations and Legacies	233,169	721	-	233,891	234,984

17 Expenditure on charitable activities - Direct spending

	<u>Current Year</u> <u>Unrestricted</u> <u>Funds</u>	<u>Current Year</u> <u>Restricted</u> <u>Funds</u>	<u>Current Year</u> <u>Endowment</u> <u>Funds</u>	<u>Current Year</u> <u>Total Funds</u>	<u>Prior Year</u> <u>Total Funds</u>
	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2021</u>
	£	£	£	£	£
Gross wages and salaries	52,842	-	-	52,842	40,294
Madrasah expenses	4,776	-	-	4,776	3,375
Relief projects	-	-	-	-	17,167
Total direct spending	57,618	-	-	57,618	60,836

Islamic Cultural Centre (Jaame Masjid)

Detailed analysis of income and expenditure for the year ended 31 December 2022

18 Support costs for charitable activities

	<u>Current Year</u> <u>Unrestricted</u> <u>Funds</u> <u>2022</u> £	<u>Current Year</u> <u>Restricted</u> <u>Funds</u> <u>2022</u> £	<u>Current Year</u> <u>Endowment</u> <u>Funds</u> <u>2022</u> £	<u>Current Year</u> <u>Total Funds</u> <u>2022</u> £	<u>Prior Year</u> <u>Total Funds</u> <u>2021</u> £
Premises Expenses					
Rates and water charges	5,621	-	-	5,621	5,427
Light, heat and power	16,450	-	-	16,450	10,351
Cleaning and sundries	2,018	-	-	2,018	1,336
Premises repairs and maintenance	39,456	-	-	39,456	50,946
Administrative overheads					
Telephone, fax and internet	825	-	-	825	709
Stationery and printing	933	-	-	933	1,263
Subscriptions and charges	188	-	-	188	487
Liability insurance	181	-	-	181	181
IT and security costs	564	-	-	564	25
Bank charges	541	-	-	541	-
Support costs before reallocation	66,776	-	-	66,776	70,725
Total support costs	66,776	-	-	66,776	70,725

The basis of allocation of costs between activities is on a fair allocation basis

19 Governance costs

	<u>Current Year</u> <u>Unrestricted</u> <u>Funds</u> <u>2022</u> £	<u>Current Year</u> <u>Restricted</u> <u>Funds</u> <u>2022</u> £	<u>Current Year</u> <u>Endowment</u> <u>Funds</u> <u>2022</u> £	<u>Current Year</u> <u>Total Funds</u> <u>2022</u> £	<u>Prior Year</u> <u>Total Funds</u> <u>2021</u> £
Independent Examiner's fees	600	-	-	600	500
Support costs before reallocation	600	-	-	600	500

20 Total Charitable expenditure

	<u>Current Year</u> <u>Unrestricted</u> <u>Funds</u> <u>2022</u> £	<u>Current Year</u> <u>Restricted</u> <u>Funds</u> <u>2022</u> £	<u>Current Year</u> <u>Endowment</u> <u>Funds</u> <u>2022</u> £	<u>Current Year</u> <u>Total Funds</u> <u>2022</u> £	<u>Prior Year</u> <u>Total Funds</u> <u>2021</u> £
Total direct spending	57,618	-	-	57,618	60,836
Total support costs	66,776	-	-	66,776	70,725
Total Governance costs	600	-	-	600	500
Total charitable expenditure	124,994	-	-	124,994	132,060

Islamic Cultural Centre (Jaame Masjid)

Detailed analysis of income and expenditure for the year ended 31 December 2022

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

21 Analysis of income by activity

Activity	<u>2022</u> £	<u>2021</u> £
<i>Summary of Total Income, including the items above</i>		
Total Income	233,891	234,984

22 Analysis of charitable expenditure by activity

Activity	<u>Direct costs</u> <u>2022</u> £	<u>Support costs</u> <u>2022</u> £	<u>Grant funding of activities</u> <u>2022</u> £	<u>Total</u> <u>2022</u> £	<u>Total</u> <u>2021</u> £
<i>Prayer facilities and teaching</i>					
Direct costs	57,618	-	-	57,618	60,836
Premises expenses	-	63,544	-	63,544	68,060
Administrative overheads	-	3,231	-	3,231	2,665
Total Prayer facilities and teaching	57,618	66,776	-	124,394	131,560

Summary of charitable costs by activity

	<u>Direct costs</u> <u>2022</u> £	<u>Support costs</u> <u>2022</u> £	<u>Grant funding of activities</u> <u>2022</u> £	<u>Total</u> <u>2022</u> £	<u>Total</u> <u>2021</u> £
Total Prayer facilities and teaching	57,618	66,776	-	124,394	131,560
Total Governance costs as detailed in Note 19	-	600	-	600	500
Total charitable expenditure	57,618	67,376	-	124,994	132,060