

# MUNAWWARAH CENTRE

England & Wales - Charity number 1174771

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2017-09-21

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

## Contact

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**Address** 93a Dynevor Road  
London  
N16 0DA

**Phone** 07505711312

**Email** [musallaa101@gmail.com](mailto:musallaa101@gmail.com)

**Website** [musallaa101.com](http://musallaa101.com)

## Activities

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**Objects:** THE OBJECT IS FOR THE PUBLIC BENEFIT, TO ADVANCE ISLAM, IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF A MOSQUE IN THE LONDON BOROUGH OF HACKNEY

**Activities:** Provide a public prayer space for MuslimsProvide a library for children and adultsProvide Islamic education to children and adultsFacilitate 5 times daily worship, plus 2 Jumuah salaah - Eid and taraweeh also performedIslamic Story Telling Club for children 3-8 years oldWomen's educational facilities, classes and groupsSister's Coffee Mornings

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

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- Hackney

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£31,902	£92,076	-	-
2024-03-31	£37,060	£33,164	-	-
2023-03-31	£34,655	£13,865	-	-
2022-03-31	£28,182	£14,021	-	-
2021-03-31	£36,498	£13,837	-	-

## Trustees

Name	Role	Appointed
<b>ABDULLAH RAWAT</b>	Chair	2017-05-27
Habeel Patel		2024-03-01
IQBAL SAYED		2017-05-27
Mohammed Shoaib Rawat		2024-03-01
RAJA KHALID MAHMOOD		2017-05-27

**MUNAWWARAH CENTRE**

England & Wales - Charity number 1174771

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# Accounts

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The Charity Registration Number is :- 1174771

Munawwarah Centre

Report and Accounts

31 March 2025



**Munawwarah Centre****Report and accounts for the year ended 31 March 2025****Contents**

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## **Munawwarah Centre**

### **Trustees' Annual Report for the year ended 31 March 2025**

The Trustees present their Report and Accounts for the year ended 31 March 2025.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- Munawwarah Centre.

The charity is also known by its operating name, Munawwarah Centre.

##### ***The charity's areas of operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1174771.

The charity does not operate in any overseas jurisdictions.

##### ***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).

The governing document is dated 27 May 2017

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.

## **Munawwarah Centre**

### **Trustees' Annual Report for the year ended 31 March 2025**

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

93A Dynevor Road  
Stoke Newington, London  
N16 0DA  
Telephone 07505 711312

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

Iqbal Sayed (Chair Person)  
Mohammed Shoaib Rawat (Trustee) - appointed 01/03/2024  
Habeeb Patel (Trustee) - appointed 01/03/2024  
Abdullah Rawat (Secretary)  
Raja Khalid Mahmood (Treasurer)

**The following persons served as Trustees during the year ended 31 March 2025 :-**

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.***

The object is for the public benefit, to advance Islam, in particular but not exclusively by the provision of a Mosque in the London Borough of Hackney

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

Provide a public prayer space for Muslims  
Provide a library for children and adults  
Provide Islamic education to children and adults  
Facilitate 5 times daily worship, plus 2 JumuaH salaah, Eid and Taraweeh also performed  
Islamic story telling club for children aged 3-8 years old  
Women's educational facilities, classes and groups  
Sisters coffee mornings

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

All proposed activities were undertaken successfully and continued running from the previous reporting period.

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

#### ***The contribution of volunteers during the year.***

The organisation depends on the support of its volunteers, which is much appreciated. These activities include opening and closing the premise at the prescribed prayer times, conducting cleaning and administrative tasks and welcoming guests to the mosque.

## Munawwarah Centre

### Trustees' Annual Report for the year ended 31 March 2025

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

A public prayer space was provided for Muslims to observe their 5 daily prayers plus 2 Jumuah salaah, Eid salaah and Taraweeh salaah.

A library has been established within the centre for children and adults which has been available for public use.

Islamic education classes were delivered to children and adults.

The Islamic story telling club for children aged 3-8 years old was suspended during the COVID19 lockdown period, but continued to be delivered during this reporting period.

Women's educational facilities, classes and groups were held throughout the year.

Sisters coffee mornings were held during the year.

#### ***The difference the charity's performance during the year has made to the beneficiaries of the charity and the wider society***

The activities carried out throughout the year have had a positive impact on the community by advancing Islam through various forms of teaching, and by providing a public prayer space for Muslims in the London Borough of Hackney.

The centre provided a safe space for young children and women to gather as part of the scheduled weekly events which contributed to the mental wellbeing of all attendees.

#### Structure, governance and management of the charity

##### ***The methods used to recruit and appoint new charity trustees.***

Apart from the first charity trustees, every other appointed trustee must be appointed for a term of 1 year by a resolution passed at a properly convened meeting of the charity trustees, where all the current permanent trustees vote in favour.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

A newly appointed charity trustee (apart from the 3 permanent trustees) may continue to serve for an unspecified number of years, as long as the 3 permanent trustees vote in favour at the AGM each year.

Bankers Natwest Bank PLC - 196 High Street, Stoke Newington, N16 7GA  
Accountants Abacus Financial Accountants - 12 Douglas Road, Goodmayes, IG3 8UX

#### Financial review

##### ***The charity's financial position at the end of the year ended 31 March 2025***

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
<b>Net income</b>	(60,174)	3,896

**Munawwarah Centre****Trustees' Annual Report for the year ended 31 March 2025**

Unrestricted Revenue Funds available for the general purposes of the charity	37,069	97,243
<b>Total Funds</b>	37,069	97,243

***Financial review of the position at the reporting date, 31 March 2025 .***

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

***Policies on reserves.***

The trustees have established a reserves policy as part of their plans to provide long term support to the community for literature, research, education, new equipment, building maintenance and building work.

Although no specified limit for reserves exists, the trustees calculate the reserves as that part of the charity's unrestricted income funds that is freely available after taking account of designated funds that have been earmarked for specific projects or other charitable expenses.

***Going Concern***

The charitable activities are entirely dependent on continuing grant aid and voluntary donations. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

***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.

***The major risks to which the Charity is exposed and reviews and systems to mitigate them.***

The charity is a public benefit entity.

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the CIO and are satisfied that systems and procedures are in place to mitigate any exposure to the major risks.

## **Munawwarah Centre**

### **Trustees' Annual Report for the year ended 31 March 2025**

#### **Details of The Independent Accountant**

Yahya Sayed

Member of Chartered Certified Accountant

Abacus Financial Accountants

12 Douglas Road

Ilford

London

IG3 8UX

#### **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 in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (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.

**Munawwarah Centre**

**Trustees' Annual Report for the year ended 31 March 2025**

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 21 January 2026.

ABDULLAH RAWAT  
Trustee

## **Munawwarah Centre**

### **Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 31 March 2025**

We report on the financial statements of Munawwarah Centre for the year ended 31 March 2025, as set out on pages 7 to 21, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, under the historical cost convention, and in accordance with the accounting policies set out on page 15, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

#### **Respective responsibilities of the directors and the accountant**

As described on page 4, you, the charity's Trustees are responsible for the preparation of the accounts.

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. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

#### **No statement of opinion**

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.

**Signed:-**

#### **Yahya Sayed - Independent Accountant**

Chartered Certified Accountant

Abacus Financial Accountants  
12 Douglas Road  
Ilford  
London  
IG3 8UX

This report was signed on 21 January 2026

## Munawwarah Centre - Statement of Financial Activities for the year ended 31 March 2025

### Statement of Financial Activities for the year ended 31 March 2025

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	31,902	-	<b>31,902</b>	37,060
<b>Expenditure on:</b>					
Charitable activities	B2	92,076	-	<b>92,076</b>	33,164
<b>Total expenditure</b>	<b>B</b>	<u>92,076</u>	<u>-</u>	<u>92,076</u>	<u>33,164</u>
<b>Net income for the year</b>		<u>(60,174)</u>	<u>-</u>	<u>(60,174)</u>	<u>3,896</u>
<b>Net income after transfers</b>	<b>A-B-C</b>	<u>(60,174)</u>	<u>-</u>	<u>(60,174)</u>	<u>3,896</u>
<b>Net movement in funds</b>		<u>(60,174)</u>	<u>-</u>	<u>(60,174)</u>	<u>3,896</u>
<b>Reconciliation of funds:-</b>					
	<b>E</b>				
<b>Total funds brought forward</b>		97,243	-	<b>97,243</b>	93,347
<b>Total funds carried forward</b>		<u>37,069</u>	<u>-</u>	<u>37,069</u>	<u>97,243</u>

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 15 to 21 form an integral part of these accounts.**

**Munawwarah Centre - Balance Sheet as at 31 March 2025**

	<b>SORP</b>		<b>2025</b>	<b>2024</b>
	<b>Notes Ref</b>		<b>£</b>	<b>£</b>
<b>Current assets</b>	B			
Cash at bank and in hand	B4	37,069	97,243	
<b>Net current assets</b>			37,069	97,243
<b>The total net assets of the charity</b>			<u>37,069</u>	<u>97,243</u>
<b>The total net assets of the charity are funded by the funds of the charity, as follows:-</b>				
<b>Restricted funds</b>			-	-
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds	13	D3	37,069	97,243
			37,069	97,243
<b>Designated Funds</b>				
<b>Total charity funds</b>			<u>37,069</u>	<u>97,243</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 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.

**ABDULLAH RAWAT**

Trustee

Approved by the board of trustees on 21 January 2026

**The notes attached on pages 15 to 21 form an integral part of these accounts.**

## Munawwarah Centre

### Notes to the Accounts for the year ended 31 March 2025

#### 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 October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (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 October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (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.

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the CIO and are satisfied that systems and procedures are in place to mitigate any exposure to the major risks.

##### *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.

##### **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

**Estimation techniques** were not used in the preparation of these accounts

## Munawwarah Centre

### Notes to the Accounts for the year ended 31 March 2025

#### 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 6.

#### 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.

All charitable donations received during the year were unrestricted funds.

There are no endowment funds.

## 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.

## 5 Net surplus before tax in the financial year

	2025	2024
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	-	-
Depreciation and amortisation of heritage assets	-	-
	<hr/>	<hr/>

## 6 The contribution of volunteers

The organisation depends on the support of its volunteers, which is much appreciated. These activities include opening and closing the premise at the prescribed prayer times, conducting cleaning and administrative tasks and welcoming guests to the mosque.

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.

## Munawwarah Centre

### Notes to the Accounts for the year ended 31 March 2025

#### 7 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.

#### 8 Loans to trustees included in debtors

No trustees or persons connected with them received any loans from the charity during the year.

#### 9 Guarantees made by the charity on behalf of trustees

No guarantees were made by the charity on behalf of the trustees during the year

#### 10 Income and Expenditure account summary

	2025	2024
	£	£
<b>At 1 April 2024</b>	97,243	93,347
Transfers in for the year	-	-
At 1 April 2024	97,243	93,347
Surplus after tax for the year	(60,174)	3,896
<b>At 31 March 2025</b>	<b>37,069</b>	<b>97,243</b>

#### 11 No related party transactions

There were no transactions with related parties in the year.

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

<b>At 31 March 2025</b>	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	37,069		-	<b>37,069</b>
	<b>37,069</b>	-	-	<b>37,069</b>
<b>At 1 April 2024</b>	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	97,243		-	<b>97,243</b>
	<b>97,243</b>	-	-	<b>97,243</b>

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

## Munawwarah Centre

### Notes to the Accounts for the year ended 31 March 2025

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	See Note 14 £	See Note 0 £	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	97,243	(60,174)	-	37,069
<b>Total unrestricted and designated funds</b>	<b>97,243</b>	<b>(60,174)</b>	<b>-</b>	<b>37,069</b>
<b>Total charity funds</b>	<b>97,243</b>	<b>(60,174)</b>	<b>-</b>	<b>37,069</b>

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025 £	2025 £	2025 £	2025 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	31,902	(92,076)	-	(60,174)
	<b>31,902</b>	<b>(92,076)</b>	<b>-</b>	<b>(60,174)</b>

#### 15 Ultimate controlling party

The charity is under the control of its legal members.

The Trustees are considered to be key management personnel of the charity in charge of directing and controlling, running and operating of the Trust on a daily basis.

## Munawwarah Centre

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

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

### 16 Donations, Grants and Legacies

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	31,902	-	<b>31,902</b>	37,060
<b>Total donations and gifts from individuals</b>	<b>31,902</b>	<b>-</b>	<b>31,902</b>	<b>37,060</b>

### 17 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
<b>Volunteer costs</b>				
Travel and subsistence - volunteers	96	-	<b>96</b>	<b>251</b>
<b>Premises Expenses</b>				
Light heat and power	1,948	-	<b>1,948</b>	<b>1,653</b>
Premises repairs, renewals and maintenance	78,580	-	<b>78,580</b>	<b>20,000</b>
Property insurance	602	-	<b>602</b>	<b>3,002</b>
<b>Administrative overheads</b>				
Telephone, fax and internet	290	-	<b>290</b>	<b>330</b>
Postage	358	-	<b>358</b>	<b>269</b>
Stationery and printing	973	-	<b>973</b>	<b>630</b>
Information and publications	1,150	-	<b>1,150</b>	<b>1,450</b>
Equipment expenses	4,560	-	<b>4,560</b>	<b>1,797</b>
Sundry expenses	3,149	-	<b>3,149</b>	<b>3,412</b>
Licences & Permits	370	-	<b>370</b>	<b>370</b>
<b>Support costs before reallocation</b>	<b>92,076</b>	<b>-</b>	<b>92,076</b>	<b>33,164</b>
<b>Total support costs - Current Year</b>	<b>92,076</b>	<b>-</b>	<b>92,076</b>	<b>33,164</b>

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

All the expenditure in the prior year was unrestricted.

#### **Administrative overheads**

**Munawwarah Centre****Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015**

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

**18 Total Charitable expenditure**

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2025	2025	2025	2024
		£	£	£	£
Total support costs	<b>B2d</b>	92,076	-	<b>92,076</b>	<b>33,164</b>
<b>Total charitable expenditure</b>	<b>B2</b>	<b>92,076</b>	<b>-</b>	<b>92,076</b>	<b>33,164</b>

All the expenditure in the prior year was unrestricted.

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
<i>Prior Year</i>		2024	2024	2024
		£	£	£
Total support costs	<b>B2d</b>	33,164	-	<b>33,164</b>
<b>Total charitable expenditure</b>	<b>B2</b>	<b>33,164</b>	<b>-</b>	<b>33,164</b>

**Munawwarah Centre****Activity analysis of Income and expenditure for the for the year ended 31 March 2025**

*This analysis is classsified by activity and not by conventional nominal descriptions.*

**19 Analysis of income by activity**

	SOFA ref	2025 £	2024 -
<b>Activity</b>			
<b>Summary of Total Income, including the items above</b>			
Donations & Legacies	A1	31,902	37,060
<b>Categories of income</b>			
Income from exchange transactions		31,902	37,060

**20 Analysis of charitable expenditure by activity****Activity****Summary of charitable costs by activity**

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025 £	2025 £	2025 £	2025 £	2024 £
<b>B2. Volunteer costs</b>				96	251
<b>B3. Premises Expenses</b>				81,130	24,655
<b>B4. Administrative overheads</b>				10,850	8,258
<b>Total charitable expenditure</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>92,076</u>	<u>33,164</u>

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

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 18

**MUNAWWARAH CENTRE**

England & Wales - Charity number 1174771

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# Accounts

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The Charity Registration Number is :- 1174771

Munawwarah Centre

Report and Accounts

31 March 2024



# Munawwarah Centre

## Report and accounts for the year ended 31 March 2024

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## **Munawwarah Centre**

### **Trustees' Annual Report for the year ended 31 March 2024**

The Trustees present their Report and Accounts for the year ended 31 March 2024.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- Munawwarah Centre.

The charity is also known by its operating name, Munawwarah Centre.

##### ***The charity's areas of operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1174771.

The charity does not operate in any overseas jurisdictions.

##### ***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) .

The governing document is dated 27 May 2017

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.

## **Munawwarah Centre**

### **Trustees' Annual Report for the year ended 31 March 2024**

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

93A Dynevor Road  
Stoke Newington, London  
N16 0DA  
Telephone 07505 711312

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

Iqbal Sayed (Chair Person)  
Mohammed Shoaib Rawat (Trustee) - appointed 01/03/2024  
Habeeb Patel (Trustee) - appointed 01/03/2024  
Abdullah Rawat (Secretary)  
Raja Khalid Mahmood (Treasurer)

**The following persons served as Trustees during the year ended 31 March 2024 :-**

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.***

The object is for the public benefit, to advance Islam, in particular but not exclusively by the provision of a Mosque in the London Borough of Hackney

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

Provide a public prayer space for Muslims  
Provide a library for children and adults  
Provide Islamic education to children and adults  
Facilitate 5 times daily worship, plus 2 Jumuah salaah, Eid and Taraweeh also performed  
Islamic story telling club for children aged 3-8 years old  
Women's educational facilities, classes and groups  
Sisters coffee mornings

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

Provide a public prayer space for Muslims  
Provide a library for children and adults  
Provide Islamic education to children and adults  
Facilitate 5 times daily worship, plus 2 Jumuah salaah, Eid and Taraweeh also performed  
Islamic story telling club for children aged 3-8 years old  
Women's educational facilities, classes and groups  
Sisters coffee mornings

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

## **Munawwarah Centre**

### **Trustees' Annual Report for the year ended 31 March 2024**

#### ***The contribution of volunteers during the year.***

The organisation depends on the support of its volunteers, which is much appreciated. These activities include opening and closing the premise at the prescribed prayer times, conducting cleaning and administrative tasks and welcoming guests to the mosque.

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

A public prayer space was provided for Muslims to observe their 5 daily prayers plus 2 Jumuaah salaah, Eid salaah and Taraweeh salaah.

A library has been established within the centre for children and adults which has been available for public use.

Islamic education classes were delivered to children and adults.

The Islamic story telling club for children aged 3-8 years old was suspended during the COVID19 lockdown period, but continued to be delivered during this reporting period.

Women's educational facilities, classes and groups were held throughout the year.

Sisters coffee mornings were held during the year.

#### ***The difference the charity's performance during the year has made to the beneficiaries of the charity and the wider society***

The activities carried out throughout the year have had a positive impact on the community by advancing Islam through various forms of teaching, and by providing a public prayer space for Muslims in the London Borough of Hackney.

The centre provided a safe space for young children and women to gather as part of the scheduled weekly events which contributed to the mental wellbeing of all attendees.

#### **Structure, governance and management of the charity**

##### ***The methods used to recruit and appoint new charity trustees.***

Apart from the first charity trustees, every other appointed trustee must be appointed for a term of 1 year by a resolution passed at a properly convened meeting of the charity trustees, where all the current permanent trustees vote in favour.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

A newly appointed charity trustee (apart from the 3 permanent trustees) may continue to serve for an unidentified number of years, as long as the 3 permanent trustees vote in favour at the AGM each year.

Bankers	Natwest Bank PLC - 196 High Street, Stoke Newington, N16 7GA
Accountants	Abacus Financial Accountants - 12 Douglas Road, Goodmayes, IG3 8UX

#### **Financial review**

##### ***The charity's financial position at the end of the year ended 31 March 2024***

The financial position of the charity at 31 March 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

## Munawwarah Centre

### Trustees' Annual Report for the year ended 31 March 2024

	2024	2023
	£	£
<b>Net income</b>	3,896	20,790
Unrestricted Revenue Funds available for the general purposes of the charity	97,243	93,347
<b>Total Funds</b>	97,243	93,347

#### ***Financial review of the position at the reporting date, 31 March 2024 .***

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

#### ***Policies on reserves.***

The trustees have established a reserves policy as part of their plans to provide long term support to the community for literature, research, education, new equipment, building maintenance and building work.

Although no specified limit for reserves exists, the trustees calculate the reserves as that part of the charity's unrestricted income funds that is freely available after taking account of designated funds that have been earmarked for specific projects or other charitable expenses.

#### ***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.

#### **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 in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

## **Munawwarah Centre**

### **Trustees' Annual Report for the year ended 31 March 2024**

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 2 January 2025.

**ABDULLAH RAWAT**  
Trustee

## **Munawwarah Centre**

### **Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 31 March 2024**

We report on the financial statements of Munawwarah Centre for the year ended 31 March 2024, as set out on pages 7 to 21, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, under the historical cost convention, and in accordance with the accounting policies set out on page 15, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

#### **Respective responsibilities of the directors and the accountant**

As described on page 4, you, the charity's Trustees are responsible for the preparation of the accounts.

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. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

#### **No statement of opinion**

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.

**Signed:-**

#### **Yahya Sayed - Independent Accountant**

Chartered Certified Accountant

Abacus Financial Accountants  
12 Douglas Road  
Ilford  
London  
IG3 8UX

This report was signed on 2 January 2025

## Munawwarah Centre - Statement of Financial Activities for the year ended 31 March 2024

### Statement of Financial Activities for the year ended 31 March 2024

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	37,060	-	<b>37,060</b>	34,655
<b>Expenditure on:</b>					
Charitable activities	B2	33,164	-	<b>33,164</b>	13,865
<b>Total expenditure</b>	<b>B</b>	<b>33,164</b>	<b>-</b>	<b>33,164</b>	<b>13,865</b>
<b>Net income for the year</b>		<b>3,896</b>	<b>-</b>	<b>3,896</b>	<b>20,790</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>3,896</b>	<b>-</b>	<b>3,896</b>	<b>20,790</b>
<b>Net movement in funds</b>		<b>3,896</b>	<b>-</b>	<b>3,896</b>	<b>20,790</b>
<b>Reconciliation of funds:-</b>	<b>E</b>				
<b>Total funds brought forward</b>		93,347	-	<b>93,347</b>	-
<b>Total funds carried forward</b>		<b>97,243</b>	<b>-</b>	<b>97,243</b>	<b>20,790</b>

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 15 to 21 form an integral part of these accounts.**

**Munawwarah Centre - Statement of Financial Activities for the year ended 31 March 2024**

**All activities derive from continuing operations**

**The notes attached on pages 15 to 21 form an integral part of these accounts.**

**Munawwarah Centre - Statement of Financial Activities for the year ended 31 March 2024**

## Munawwarah Centre - Statement of Financial Activities for the year ended 31 March 2024

### Munawwarah Centre - Resources applied in the year ended 31 March 2024 towards fixed assets for Charity use:-

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	3,896	20,790
Resources applied on functional fixed assets	-	-
Investment in programme or social related investments	-	-
Resources applied on Heritage assets	-	-
Other applications of funds	-	-
<b>Net resources available to fund charitable activities</b>	<b><u>3,896</u></b>	<b><u>20,790</u></b>

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

The notes attached on pages 15 to 21 form an integral part of these accounts.

## Munawwarah Centre - Statement of Financial Activities for the year ended 31 March 2024

### Movements in revenue and capital funds for the year ended 31 March 2024

#### Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	93,347	-	93,347	-
Recognised gains and losses before transfers	3,896	-	3,896	20,790
	<b>97,243</b>	-	<b>97,243</b>	<b>20,790</b>
(From)/To unrestricted revenue funds	-	-	-	72,557
<b>Closing revenue funds</b>	<b>97,243</b>	-	<b>97,243</b>	<b>93,347</b>

#### Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	97,243	-	97,243	93,347

The notes attached on pages 15 to 21 form an integral part of these accounts.

## Munawwarah Centre - Statement of Financial Activities for the year ended 31 March 2024

### Munawwarah Centre Income and Expenditure Account for the year ended 31 March 2024 as required by the Companies Act 2006

	2024 £	2023 £
<b>Income</b>		
Income from operations	37,060	34,655
Investment income		
<b>Gross income in the year before exceptional items</b>	<b>37,060</b>	<b>34,655</b>
<b>Gross income in the year including exceptional items</b>	<b>37,060</b>	<b>34,655</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	33,164	13,865
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<b>33,164</b>	<b>13,865</b>
<b>Net income before tax in the financial year</b>	<b>3,896</b>	<b>20,790</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>3,896</b>	<b>20,790</b>
<b>Retained surplus for the financial year</b>	<b>3,896</b>	<b>20,790</b>

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 15 to 21 form an integral part of these accounts.**

## Munawwarah Centre - Balance Sheet as at 31 March 2024

	SORP		2024	2023
	Notes	Ref	£	£
<b>Fixed assets</b>		A		
<b>Total fixed assets</b>			-	-
<b>Current assets</b>		B		
Cash at bank and in hand		B4	97,243	93,347
<b>Net current assets</b>			97,243	93,347
<b>Net assets</b>			-	-
Creditors: amounts falling due after more than one year	11	C2	-	-
<b>The total net assets of the charity</b>			<b>97,243</b>	<b>93,347</b>
<b>The total net assets of the charity are funded by the funds of the charity, as follows:-</b>				
<b>Restricted funds</b>			-	-
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds	12	D3	97,243	93,347
			97,243	93,347
<b>Designated Funds</b>				
<b>Total charity funds</b>			<b>97,243</b>	<b>93,347</b>

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 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.

**ABDULLAH RAWAT**

Trustee

Approved by the board of trustees on 2 January 2025

**Munawwarah Centre - Balance Sheet as at 31 March 2024**

**The notes attached on pages 15 to 21 form an integral part of these accounts.**

# Munawwarah Centre

## Notes to the Accounts for the year ended 31 March 2024

### 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 October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (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 October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (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.

##### **Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

##### **Risks and future assumptions**

The charity is a public benefit entity.

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the CIO and are satisfied that systems and procedures are in place to mitigate any exposure to the major risks.

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

##### **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 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

**Estimation techniques** were not used in the preparation of these accounts

##### **Volunteers**

## **Munawwarah Centre**

### **Notes to the Accounts for the year ended 31 March 2024**

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 5.

#### **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.

All charitable donations received during the year were unrestricted funds.

There are no endowment funds.

#### **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 currently no significant implications of financial instruments to the position of the CIO.

#### **5 The contribution of volunteers**

The organisation depends on the support of its volunteers, which is much appreciated. These activities include opening and closing the premise at the prescribed prayer times, conducting cleaning and administrative tasks and welcoming guests to the mosque.

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.

#### **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 Loans to trustees included in debtors**

No trustees or persons connected with them received any loans from the charity during the year.

#### **8 Guarantees made by the charity on behalf of trustees**

## Munawwarah Centre

### Notes to the Accounts for the year ended 31 March 2024

No guarantees were made by the charity on behalf of the trustees during the year

<b>9 Income and Expenditure account summary</b>	<b>2024</b>	<b>2023</b>
	£	£
<b>At 1 April 2023</b>	93,347	-
Transfers in for the year	-	72,557
At 1 April 2023	93,347	72,557
Surplus after tax for the year	3,896	20,790
<b>At 31 March 2024</b>	<b>97,243</b>	<b>93,347</b>

### 10 No related party transactions

There were no transactions with related parties in the year.

### 11 Particulars of how particular funds are represented by assets and liabilities

<b>At 31 March 2024</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Current Assets	97,243	-	-	97,243
	<b>97,243</b>	<b>-</b>	<b>-</b>	<b>97,243</b>
<b>At 1 April 2023</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Current Assets	93,347	-	-	93,347
	<b>93,347</b>	<b>-</b>	<b>-</b>	<b>93,347</b>

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

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	See Note 13 £	See Note 0 £	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	93,347	3,896	-	97,243
<b>Total unrestricted and designated funds</b>	<b>93,347</b>	<b>3,896</b>	<b>-</b>	<b>97,243</b>

## Munawwarah Centre

### Notes to the Accounts for the year ended 31 March 2024

Total charity funds	<u>93,347</u>	<u>3,896</u>	<u>-</u>	<u>97,243</u>
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#### 13 Analysis of movements in funds over the year as shown in Note 12

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	37,060	(33,164)	-	<b>3,896</b>
	<u>37,060</u>	<u>(33,164)</u>	<u>-</u>	<u>3,896</u>

#### 14 The purposes for which the funds as detailed in note 13 are held by the

##### **Unrestricted and designated funds:-**

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.

#### 15 Ultimate controlling party

The charity is under the control of its legal members.

The Trustees are considered to be key management personnel of the charity in charge of directing and controlling, running and operating of the Trust on a daily basis.

## Munawwarah Centre

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

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

### 16 Donations, Grants and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	37,060	-	37,060	28,182
<b>Total donations and gifts from individuals</b>	<b>37,060</b>	<b>-</b>	<b>37,060</b>	<b>34,655</b>
<b>Total Donations, Grants and Legacies</b>				
<b>Total Donations, Grants and Legacies</b> A1	<b>37,060</b>	<b>-</b>	<b>37,060</b>	<b>34,655</b>

### 17 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
<b>Volunteer costs</b>				
Travel and subsistence - volunteers	251	-	251	1,875
<b>Premises Expenses</b>				
Light heat and power	1,653	-	1,653	1,078
Premises repairs, renewals and maintenance	20,000	-	20,000	50
Property insurance	3,002	-	3,002	2,455
<b>Administrative overheads</b>				
Telephone, fax and internet	330	-	330	169
Postage	269	-	269	110
Stationery and printing	630	-	630	722
Information and publications	1,450	-	1,450	2,350
Equipment expenses	1,797	-	1,797	95
Sundry expenses	3,412	-	3,412	4,591
Licences & Permits	370	-	370	370
<b>Support costs before reallocation</b>	<b>33,164</b>	<b>-</b>	<b>33,164</b>	<b>13,865</b>
<b>Total support costs - Current Year</b>	<b>33,164</b>	<b>-</b>	<b>33,164</b>	<b>13,865</b>

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

All the expenditure in the prior year was unrestricted.

## Munawwarah Centre

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

### 18 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2024	2024	2024	2023
		£	£	£	£
Total support costs	<b>B2d</b>	33,164	-	<b>33,164</b>	<b>13,865</b>
<b>Total charitable expenditure</b>	<b>B2</b>	<b>33,164</b>	<b>-</b>	<b>33,164</b>	<b>13,865</b>

All the expenditure in the prior year was unrestricted.

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
<i>Prior Year</i>		2023	2023	2023
		£	£	£
Total support costs	<b>B2d</b>	13,865	-	<b>13,865</b>
<b>Total charitable expenditure</b>	<b>B2</b>	<b>13,865</b>	<b>-</b>	<b>13,865</b>

## Munawwarah Centre

Activity analysis of Income and expenditure for the for the year ended 31 March 2024

*This analysis is classsified by activity and not by conventional nominal descriptions.*

### 19 Analysis of income by activity

	SOFA ref	2024 £	2023 -
<b>Activity</b>			
<b>Summary of Total Income, including the items above</b>			
Donations & Legacies	A1	37,060	34,655
<b>Categories of income</b>			
Income from exchange transactions		37,060	34,655

### 20 Analysis of charitable expenditure by activity

#### Activity

#### Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024 £	2024 £	2024 £	2024 £	2023 £
<b>B2. Volunteer costs</b>				251	755
<b>B3. Premises Expenses</b>				24,655	7,566
<b>B4. Administrative overheads</b>				8,258	5,700
<b>Total charitable expenditure</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,164</u>	<u>14,021</u>

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

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 18

**MUNAWWARAH CENTRE**

England & Wales - Charity number 1174771

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# Accounts

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The Charity Registration Number is :- 1174771

Munawwarah Centre

Report and Accounts

31 March 2023



## **Munawwarah Centre**

### **Report and accounts for the year ended 31 March 2023**

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## **Munawwarah Centre**

### **Trustees' Annual Report for the year ended 31 March 2023**

The Trustees present their Report and Accounts for the year ended 31 March 2023.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- Munawwarah Centre.

The charity is also known by its operating name, Munawwarah Centre.

##### ***The charity's areas of operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1174771.

The charity does not operate in any overseas jurisdictions.

##### ***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) .

The governing document is dated 27 May 2017

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.

## **Munawwarah Centre**

### **Trustees' Annual Report for the year ended 31 March 2023**

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

93A Dynevor Road  
Stoke Newington, London  
N16 0DA  
Telephone 07505 711312

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

Iqbal Sayed (Chair Person)  
Abdullah Rawat (Secretary)  
Raja Khalid Mahmood (Treasurer)

**The following persons served as Trustees during the year ended 31 March 2023 :-**

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.***

The object is for the public benefit, to advance Islam, in particular but not exclusively by the provision of a Mosque in the London Borough of Hackney

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

Provide a public prayer space for Muslims  
Provide a library for children and adults  
Provide Islamic education to children and adults  
Facilitate 5 times daily worship, plus 2 Jumuah salaah, Eid and Taraweeh also performed  
Islamic story telling club for children aged 3-8 years old  
Women's educational facilities, classes and groups  
Sisters coffee mornings

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

Provide a public prayer space for Muslims  
Provide a library for children and adults  
Provide Islamic education to children and adults  
Facilitate 5 times daily worship, plus 2 Jumuah salaah, Eid and Taraweeh also performed  
Islamic story telling club for children aged 3-8 years old  
Women's educational facilities, classes and groups  
Sisters coffee mornings

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

##### ***The contribution of volunteers during the year.***

The organisation depends on the support of its volunteers, which is much appreciated. These activities include opening and closing the premise at the prescribed prayer times, conducting cleaning and administrative tasks and welcoming guests to the mosque.

## Munawwarah Centre

### Trustees' Annual Report for the year ended 31 March 2023

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

A public prayer space was provided for Muslims to observe their 5 daily prayers plus 2 Jumuaah salaah, Eid salaah and Taraweeh salaah.

A library has been established within the centre for children and adults which has been available for public use.

Islamic education classes were delivered to children and adults.

The Islamic story telling club for children aged 3-8 years old was suspended during the COVID19 lockdown period, but continued to be delivered during this reporting period.

Women's educational facilities, classes and groups were held throughout the year.

Sisters coffee mornings were held during the year.

#### ***The difference the charity's performance during the year has made to the beneficiaries of the charity and the wider society***

The activities carried out throughout the year have had a positive impact on the community by advancing Islam through various forms of teaching, and by providing a public prayer space for Muslims in the London Borough of Hackney.

The centre provided a safe space for young children and women to gather as part of the scheduled weekly events which contributed to the mental wellbeing of all attendees.

#### **Structure, governance and management of the charity**

##### ***The methods used to recruit and appoint new charity trustees.***

Apart from the first charity trustees, every other appointed trustee must be appointed for a term of 1 year by a resolution passed at a properly convened meeting of the charity trustees, where all the current permanent trustees vote in favour.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

A newly appointed charity trustee (apart from the 3 permanent trustees) may continue to serve for an unidentified number of years, as long as the 3 permanent trustees vote in favour at the AGM each year.

Bankers Natwest Bank PLC - 196 High Street, Stoke Newington, N16 7GA  
Accountants Abacus Financial Accountants - 12 Douglas Road, Goodmayes, IG3 8UX

#### **Financial review**

##### ***The charity's financial position at the end of the year ended 31 March 2023***

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
<b>Net income</b>	20,790	14,161
Unrestricted Revenue Funds available for the general purposes of the charity	93,347	72,557

## Munawwarah Centre

### Trustees' Annual Report for the year ended 31 March 2023

Total Funds	93,347	72,557
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#### ***Financial review of the position at the reporting date, 31 March 2023 .***

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

#### ***Policies on reserves.***

The trustees have established a reserves policy as part of their plans to provide long term support to the community for literature, research, education, new equipment, building maintenance and building work.

Although no specified limit for reserves exists, the trustees calculate the reserves as that part of the charity's unrestricted income funds that is freely available after taking account of designated funds that have been earmarked for specific projects or other charitable expenses.

#### ***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.

#### **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 in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (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

## **Munawwarah Centre**

### **Trustees' Annual Report for the year ended 31 March 2023**

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 8 January 2024.

**ABDULLAH RAWAT**  
Trustee

## **Munawwarah Centre**

### **Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 31 March 2023**

We report on the financial statements of Munawwarah Centre for the year ended 31 March 2023, as set out on pages 7 to 20, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, under the historical cost convention, and in accordance with the accounting policies set out on page 15, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

#### **Respective responsibilities of the directors and the accountant**

As described on page 4, you, the charity's Trustees are responsible for the preparation of the accounts.

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. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

#### **No statement of opinion**

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.

**Signed:-**

#### **Yahya Sayed - Independent Accountant**

Chartered Certified Accountant

Abacus Financial Accountants  
12 Douglas Road  
Ilford  
London  
IG3 8UX

This report was signed on 8 January 2024

**Munawwarah Centre - Statement of Financial Activities for the year ended 31 March 2023**

**Statement of Financial Activities for the year ended 31 March 2023**

	SORP Ref	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	34,655	-	<b>34,655</b>	28,182
<b>Expenditure on:</b>					
Charitable activities	B2	13,865	-	<b>13,865</b>	14,021
<b>Total expenditure</b>	<b>B</b>	<u><b>13,865</b></u>	<u>-</u>	<u><b>13,865</b></u>	<u><b>14,021</b></u>
<b>Net income for the year</b>		<u><b>20,790</b></u>	<u>-</u>	<u><b>20,790</b></u>	<u><b>14,161</b></u>
<b>Net income after transfers</b>	<b>A-B-C</b>	<u><b>20,790</b></u>	<u>-</u>	<u><b>20,790</b></u>	<u><b>14,161</b></u>
<b>Net movement in funds</b>		<u><b>20,790</b></u>	<u>-</u>	<u><b>20,790</b></u>	<u><b>14,161</b></u>
<b>Reconciliation of funds:-</b>					
	<b>E</b>				
<b>Total funds brought forward</b>		72,557	-	<b>72,557</b>	-
<b>Total funds carried forward</b>		<u><b>93,347</b></u>	<u>-</u>	<u><b>93,347</b></u>	<u><b>14,161</b></u>

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 15 to 20 form an integral part of these accounts.**

**Munawwarah Centre - Statement of Financial Activities for the year ended 31 March 2023**

**All activities derive from continuing operations**

**The notes attached on pages 15 to 20 form an integral part of these accounts.**

**Munawwarah Centre - Statement of Financial Activities for the year ended 31 March 2023**

## Munawwarah Centre - Statement of Financial Activities for the year ended 31 March 2023

### Munawwarah Centre - Resources applied in the year ended 31 March 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	20,790	14,161
Resources applied on functional fixed assets	-	-
Investment in programme or social related investments	-	-
Resources applied on Heritage assets	-	-
Other applications of funds	-	-
<b>Net resources available to fund charitable activities</b>	<b><u>20,790</u></b>	<b><u>14,161</u></b>

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

**The notes attached on pages 15 to 20 form an integral part of these accounts.**

**Munawwarah Centre - Statement of Financial Activities for the year ended 31 March 2023**

**Movements in revenue and capital funds for the year ended 31 March 2023**

**Revenue accumulated funds**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	72,557	-	72,557	-
Recognised gains and losses before transfers	20,790	-	20,790	14,161
	<b>93,347</b>	<b>-</b>	<b>93,347</b>	<b>14,161</b>
(From)/To unrestricted revenue funds	-	-	-	58,396
<b>Closing revenue funds</b>	<b>93,347</b>	<b>-</b>	<b>93,347</b>	<b>72,557</b>

**Summary of funds**

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	93,347	-	93,347	72,557

**The notes attached on pages 15 to 20 form an integral part of these accounts.**

## Munawwarah Centre - Statement of Financial Activities for the year ended 31 March 2023

### Munawwarah Centre Income and Expenditure Account for the year ended 31 March 2023 as required by the Companies Act 2006

	2023 £	2022 £
<b>Income</b>		
Income from operations	34,655	28,182
Investment income		
<b>Gross income in the year before exceptional items</b>	<b>34,655</b>	<b>28,182</b>
<b>Gross income in the year including exceptional items</b>	<b>34,655</b>	<b>28,182</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	13,865	14,021
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<b>13,865</b>	<b>14,021</b>
<b>Net income before tax in the financial year</b>	<b>20,790</b>	<b>14,161</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>20,790</b>	<b>14,161</b>
<b>Retained surplus for the financial year</b>	<b>20,790</b>	<b>14,161</b>

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 15 to 20 form an integral part of these accounts.**

## Munawwarah Centre - Balance Sheet as at 31 March 2023

	SORP		2023	2022
	Notes	Ref	£	£
<b>Fixed assets</b>		A		
<b>Total fixed assets</b>			-	-
<b>Current assets</b>		B		
Cash at bank and in hand		B4	93,347	72,557
<b>Net current assets</b>			93,347	72,557
<b>Net assets</b>			-	-
Creditors: amounts falling due after more than one year	11	C2	-	-
<b>The total net assets of the charity</b>			<b>93,347</b>	<b>72,557</b>
<b>The total net assets of the charity are funded by the funds of the charity, as follows:-</b>				
<b>Restricted funds</b>			-	-
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds	12	D3	93,347	72,557
			93,347	72,557
<b>Designated Funds</b>				
<b>Total charity funds</b>			<b>93,347</b>	<b>72,557</b>

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 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.

### ABDULLAH RAWAT

Trustee

Approved by the board of trustees on 8 January 2024

**The notes attached on pages 15 to 20 form an integral part of these accounts.**

**Munawwarah Centre - Balance Sheet as at 31 March 2023**

## Munawwarah Centre

### Notes to the Accounts for the year ended 31 March 2023

#### 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 October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (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 October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (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.

###### **Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

###### **Risks and future assumptions**

The charity is a public benefit entity.

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the CIO and are satisfied that systems and procedures are in place to mitigate any exposure to the major risks.

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

###### **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

**Estimation techniques** were not used in the preparation of these accounts

###### **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.

## **Munawwarah Centre**

### **Notes to the Accounts for the year ended 31 March 2023**

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 5.

#### **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.

All charitable donations received during the year were unrestricted funds.

There are no endowment funds.

#### **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 currently no significant implications of financial instruments to the position of the CIO.

#### **5 The contribution of volunteers**

The organisation depends on the support of its volunteers, which is much appreciated. These activities include opening and closing the premise at the prescribed prayer times, conducting cleaning and administrative tasks and welcoming guests to the mosque.

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.

#### **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 Loans to trustees included in debtors**

No trustees or persons connected with them received any loans from the charity during the year.

#### **8 Guarantees made by the charity on behalf of trustees**

No guarantees were made by the charity on behalf of the trustees during the year

## Munawwarah Centre

### Notes to the Accounts for the year ended 31 March 2023

#### 9 Income and Expenditure account summary

	2023	2022
	£	£
<b>At 1 April 2022</b>	72,557	-
Transfers in for the year	-	58,396
At 1 April 2022	72,557	58,396
Surplus after tax for the year	20,790	14,161
<b>At 31 March 2023</b>	<b>93,347</b>	<b>72,557</b>

#### 10 No related party transactions

There were no transactions with related parties in the year.

#### 11 Particulars of how particular funds are represented by assets and liabilities

<b>At 31 March 2023</b>	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	93,347		-	93,347
	<b>93,347</b>	-	-	<b>93,347</b>

<b>At 1 April 2022</b>	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	72,557	-	-	72,557
	<b>72,557</b>	-	-	<b>72,557</b>

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

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 13 £	See Note 0 £	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	72,557	20,790	-	93,347
<b>Total unrestricted and designated funds</b>	<b>72,557</b>	<b>20,790</b>	-	<b>93,347</b>
<b>Total charity funds</b>	<b>72,557</b>	<b>20,790</b>	-	<b>93,347</b>

## Munawwarah Centre

### Notes to the Accounts for the year ended 31 March 2023

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
<b><i>Unrestricted and designated funds:-</i></b>				
Unrestricted Revenue Funds	34,655	(13,865)	-	<b>20,790</b>
	<b>34,655</b>	<b>(13,865)</b>	<b>-</b>	<b>20,790</b>

#### 14 The purposes for which the funds

##### *Unrestricted and designated funds:-*

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.

#### 15 Ultimate controlling party

The charity is under the control of its legal members.

The Trustees are considered to be key management personnel of the charity in charge of directing and controlling, running and operating of the Trust on a daily basis.

## Munawwarah Centre

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

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

### 16 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	34,655	-	34,655	28,182
<b>Total donations and gifts from individuals</b>	<b>34,655</b>	<b>-</b>	<b>34,655</b>	<b>28,182</b>
<b>Total Donations, Grants and Legacies</b>				
<b>Total Donations, Grants and Legacies</b> A1	<b>34,655</b>	<b>-</b>	<b>34,655</b>	<b>28,182</b>

### 17 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
<b>Current Year</b>				
<b>Volunteer costs</b>				
Travel and subsistence - volunteers	1,875	-	1,875	755
<b>Premises Expenses</b>				
Light heat and power	1,078	-	1,078	2,349
Premises repairs, renewals and maintenance	50	-	50	2,879
Property insurance	2,455	-	2,455	2,338
<b>Administrative overheads</b>				
Telephone, fax and internet	169	-	169	154
Postage	110	-	110	80
Stationery and printing	722	-	722	465
Information and publications	2,350	-	2,350	1,645
Equipment expenses	95	-	95	399
Sundry expenses	4,591	-	4,591	2,587
Licences & Permits	370	-	370	370
<b>Support costs before reallocation</b>	<b>13,865</b>	<b>-</b>	<b>13,865</b>	<b>14,021</b>
<b>Total support costs - Current Year</b>	<b>13,865</b>	<b>-</b>	<b>13,865</b>	<b>14,021</b>

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

All the expenditure in the prior year was unrestricted.

## Munawwarah Centre

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

### 18 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2023	2023	2023	2022
		£	£	£	£
Total support costs	<b>B2d</b>	13,865	-	<b>13,865</b>	<b>14,021</b>
<b>Total charitable expenditure</b>	<b>B2</b>	<b>13,865</b>	<b>-</b>	<b>13,865</b>	<b>14,021</b>

All the expenditure in the prior year was unrestricted.

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
<i>Prior Year</i>		2022	2022	2022
		£	£	£
Total support costs	<b>B2d</b>	14,021	-	<b>14,021</b>
<b>Total charitable expenditure</b>	<b>B2</b>	<b>14,021</b>	<b>-</b>	<b>14,021</b>

## Munawwarah Centre

Activity analysis of Income and expenditure for the for the year ended 31 March 2023

*This analysis is classsified by activity and not by conventional nominal descriptions.*

### 19 Analysis of income by activity

	SOFA ref	2023 £	2022 -
<b>Activity</b>			
<b>Summary of Total Income, including the items above</b>			
Donations & Legacies	A1	34,655	28,182
<b>Categories of income</b>			
Income from exchange transactions		34,655	28,182

### 20 Analysis of charitable expenditure by activity

#### Activity

#### Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023 £	2023 £	2023 £	2023 £	2022 £
<b>B2. Volunteer costs</b>				1,875	755
<b>B3. Premises Expenses</b>				3,583	7,566
<b>B4. Administrative overheads</b>				8,407	5,700
<b>Total charitable expenditure</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,865</u>	<u>14,021</u>

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

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 18

**MUNAWWARAH CENTRE**

England & Wales - Charity number 1174771

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# Accounts

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The Charity Registration Number is :- 1174771

Munawwarah Centre

Report and Accounts

31 March 2022



## **Munawwarah Centre**

### **Report and accounts for the year ended 31 March 2022**

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## **Munawwarah 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**

##### ***The charity name.***

The legal name of the charity is:- Munawwarah Centre.

The charity is also known by its operating name, Munawwarah 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 1174771.

The charity does not operate in any overseas jurisdictions.

##### ***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).

The governing document is dated 27 April 2017.

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.

**Munawwarah Centre**

**Trustees' Annual Report for the year ended 31 March 2022**

**The principal operating address, telephone number, email and web addresses of the charity**

93A Dynevor Road  
Stoke Newington, London  
N16 0DA  
Telephone 07505 711312

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

Iqbal Sayed (Chair Person)  
Abdullah Rawat (Secretary)  
Raja Khalid Mahmood (Treasurer)

**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.

## **Munawwarah Centre**

### **Trustees' Annual Report for the year ended 31 March 2022**

#### **Objects and activities of the charity**

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

The object is for the public benefit, to advance Islam, in particular but not exclusively by the provision of a Mosque in the London Borough of Hackney

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

Provide a public prayer space for Muslims  
Provide a library for children and adults  
Provide Islamic education to children and adults  
Facilitate 5 times daily worship, plus 2 Jumuaah salaah, Eid and Taraweeh also performed  
Islamic story telling club for children aged 3-8 years old  
Women's educational facilities, classes and groups  
Sisters coffee mornings

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

Provide a public prayer space for Muslims  
Provide a library for children and adults  
Provide Islamic education to children and adults  
Facilitate 5 times daily worship, plus 2 Jumuaah salaah, Eid and Taraweeh also performed  
Islamic story telling club for children aged 3-8 years old  
Women's educational facilities, classes and groups  
Sisters coffee mornings

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

## **Munawwarah Centre**

### **Trustees' Annual Report for the year ended 31 March 2022**

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

A public prayer space was provided for Muslims to observe their 5 daily prayers plus 2 Jumuaah salaah, Eid salaah and Taraweeh salaah, with the exception of the COVID19 lockdown period where the centre was closed to the public.

A library has been established within the centre for children and adults which has been available for public use.

Islamic education classes were delivered to children and adults.

The islamic story telling club for children aged 3-8 years old was suspended during the COVID19 lockdown period, but continued to be delivered until this time.

Women's educational facilities, classes and groups were held throughout the year.

Sisters coffee mornings were held during the year.

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

The activities carried out throughout the year have had a positive impact on the community by advancing Islam through various forms of teaching, and by providing a public prayer space for Muslims in the London Borough of Hackney.

#### **Structure, governance and management of the charity**

##### ***The methods used to recruit and appoint new charity trustees.***

Apart from the first charity trustees, every other appointed trustee must be appointed for a term of 1 year by a resolution passed at a properly convened meeting of the charity trustees, where all the current permanent trustees vote in favour

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

A newly appointed charity trustee (apart from the 3 permanent trustees) may continue to serve for an unidentified number of years, as long as the 3 permanent trustees vote in favour at the AGM each year.

Bankers

Natwest Bank PLC - 196 High Street, Stoke Newington, N16 7GA

Accountants

Abacus Financial Accountants - 12 Douglas Road, Goodmayes, IG3 8UX

**Munawwarah Centre**

**Trustees' Annual Report for the year ended 31 March 2022**

**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:-

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Net income</b>	14,161	22,661
	<hr/>	<hr/>
Unrestricted Revenue Funds available for the general purposes of the charity	72,557	58,396
	<hr/>	<hr/>
<b>Total Funds</b>	<b>72,557</b>	<b>58,396</b>

***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.

***Policies on reserves.***

The trustees have established a reserves policy as part of their plans to provide long term support to the community for literature, research, education, new equipment, building maintenance and building work.

Although no specified limit for reserves exists, the trustees calculate the reserves as that part of the charity's unrestricted income funds that is freely available after taking account of designated funds that have been earmarked for specific projects or other charitable expenses.

***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.

## **Munawwarah Centre**

### **Trustees' Annual Report for the year ended 31 March 2022**

#### **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 in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (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 17 January 2023.

Abdullah Rawat  
Trustee

## **Munawwarah Centre**

### **Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 31 March 2022**

We report on the financial statements of Munawwarah Centre for the year ended 31 March 2022, as set out on pages 8 to 21, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, under the historical cost convention, and in accordance with the accounting policies set out on page 13, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

#### **Respective responsibilities of the directors and the accountant**

As described on page 6, you, the charity's Trustees are responsible for the preparation of the accounts.

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. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

#### **No statement of opinion**

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.

**Signed:-**

**Yahya Sayed - Independent Accountant**

Chartered Certified Accountant

Abacus Financial Accountants  
12 Douglas Road  
Goodmayes  
Ilford  
IG3 8UX

This report was signed on 17 January 2023

## Munawwarah 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 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	28,182	-	28,182	36,498
<b>Expenditure on:</b>					
Charitable activities	B2	14,021	-	14,021	13,837
<b>Total expenditure</b>	<b>B</b>	<u>14,021</u>	<u>-</u>	<u>14,021</u>	<u>13,837</u>
<b>Net income for the year</b>		<u>14,161</u>	<u>-</u>	<u>14,161</u>	<u>22,661</u>
<b>Net income after transfers</b>	<b>A-B-C</b>	<u>14,161</u>	<u>-</u>	<u>14,161</u>	<u>22,661</u>
<b>Net movement in funds</b>		<u>14,161</u>	<u>-</u>	<u>14,161</u>	<u>22,661</u>
<b>Reconciliation of funds:-</b>					
	<b>E</b>				
<b>Total funds brought forward</b>		58,395	-	58,395	35,735
<b>Total funds carried forward</b>		<u>72,556</u>	<u>-</u>	<u>72,556</u>	<u>58,396</u>

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 13 to 21 form an integral part of these accounts.**

**Munawwarah Centre - Statement of Financial Activities for the year ended 31 March 2022**

**Munawwarah 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	14,161	22,661
<b>Net resources available to fund charitable activities</b>	<u><b>14,161</b></u>	<u><b>22,661</b></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 13 to 21 form an integral part of these accounts.**

**Munawwarah 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	58,396	-	58,396	35,735
Recognised gains and losses before transfers	14,161	-	14,161	22,661
	<b>72,557</b>	<b>-</b>	<b>72,557</b>	<b>58,396</b>
<b>Closing revenue funds</b>	<b>72,557</b>	<b>-</b>	<b>72,557</b>	<b>58,396</b>

**Summary of funds**

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	72,557	-	72,557	58,396

**The notes attached on pages 13 to 21 form an integral part of these accounts.**

## Munawwarah Centre - Statement of Financial Activities for the year ended 31 March 2022

### Munawwarah Centre Income and Expenditure Account for the year ended 31 March 2022 as required by the Companies Act 2006

	2022 £	2021 £
<b>Income</b>		
Income from operations	28,182	36,498
Investment income		
<b>Gross income in the year before exceptional items</b>	<b>28,182</b>	<b>36,498</b>
<b>Gross income in the year including exceptional items</b>	<b>28,182</b>	<b>36,498</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	14,021	13,837
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<b>14,021</b>	<b>13,837</b>
<b>Net income before tax in the financial year</b>	<b>14,161</b>	<b>22,661</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>14,161</b>	<b>22,661</b>
<b>Retained surplus for the financial year</b>	<b>14,161</b>	<b>22,661</b>

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 13 to 21 form an integral part of these accounts.**

**Munawwarah Centre - Balance Sheet as at 31 March 2022**

	SORP		2022	2021
	Note	Ref	£	£
<b>Current assets</b>		B		
Cash at bank and in hand	B4		72,557	58,396
<b>Net current assets</b>			72,557	58,396
<b>The total net assets of the charity</b>			<u>72,557</u>	<u>58,396</u>

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

<b>Restricted funds</b>			-	-
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds	12	D3	72,557	58,396
<b>Designated Funds</b>			72,557	58,396
<b>Total charity funds</b>			<u>72,557</u>	<u>58,396</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 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.

**Abdullah Rawat**

Trustee

Approved by the board of trustees on 17 January 2023

**The notes attached on pages 13 to 21 form an integral part of these accounts.**

## Munawwarah 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 October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (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 October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (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.

###### **Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

###### **Risks and future assumptions**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the CIO and are satisfied that systems and procedures are in place to mitigate any exposure to the major risks.

##### ***Policies relating to categories of income and income recognition.***

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

###### **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 Note5.

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

Bank Balance: £72,253

Cash in hand: £304

## **Munawwarah Centre**

### **Notes to the Accounts for the year ended 31 March 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.

All charitable donations received during the year were unrestricted funds.

#### **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 CIO.

#### **4 Significance of financial instruments to the charity's position**

There are currently no significant implications of financial instruments to the position of the CIO.

#### **5 The contribution of volunteers**

The organisation depends on the support of its volunteers, which is much appreciated. These activities include opening and closing the premise at the prescribed prayer times, conducting cleaning and administrative tasks and welcoming guests to the mosque.

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.

#### **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.

## Munawwarah Centre

### Notes to the Accounts for the year ended 31 March 2022

#### 7 Loans to trustees included in debtors

No trustees or persons connected with them received any loans from the charity during the year.

#### 8 Guarantees made by the charity on behalf of trustees

No guarantees were made by the charity on behalf of the trustees during the year

#### 9 Income and Expenditure account summary

	2022	2021
	£	£
At 1 April 2021	58,396	35,735
Surplus after tax for the year	14,161	22,661
At 31 March 2022	<u>72,557</u>	<u>58,396</u>

#### 10 No related party transactions

There were no transactions with related parties in the year.

#### 11 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	72,557	-	-	72,557
	<u>72,557</u>	<u>-</u>	<u>-</u>	<u>72,557</u>
At 1 April 2021				
	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	58,396	-	-	58,396
	<u>58,396</u>	<u>-</u>	<u>-</u>	<u>58,396</u>

## Munawwarah Centre

### Notes to the Accounts for the year ended 31 March 2022

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

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 13 £	See Note 0 £	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	58,396	14,161	-	72,557
<b>Total unrestricted and designated funds</b>	<b>58,396</b>	<b>14,161</b>	<b>-</b>	<b>72,557</b>
<b>Total charity funds</b>	<b>58,396</b>	<b>14,161</b>	<b>-</b>	<b>72,557</b>

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	28,182	(14,021)	-	14,161
	<b>28,182</b>	<b>(14,021)</b>	<b>-</b>	<b>14,161</b>

#### 14 The purposes for which the funds

##### *Unrestricted and designated funds:-*

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.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

##### *Restricted funds:-*

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

## **Munawwarah Centre**

### **Notes to the Accounts for the year ended 31 March 2022**

#### **15 Ultimate controlling party**

The charity is under the control of its legal members.

The Trustees are considered to be key management personnel of the charity in charge of directing and controlling, running and operating of the Trust on a daily basis.

## Munawwarah 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, Grants and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	28,182	-	<b>28,182</b>	36,498
<b>Total donations and gifts from individuals</b>	<b>28,182</b>	<b>-</b>	<b>28,182</b>	<b>36,498</b>
<b>Total Donations, Grants and Legacies</b>				
<b>Total Donations, Grants and Legacies A1</b>	<b>28,182</b>	<b>-</b>	<b>28,182</b>	<b>36,498</b>

## Munawwarah Centre

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

### 17 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022 £	2022 £	2022 £	2021 £
<b>Volunteer costs</b>				
Travel and subsistence - volunteers	755	-	755	727
<b>Premises Expenses</b>				
Light heat and power	2,349	-	2,349	2,076
Premises repairs, renewals and maintenance	2,879	-	2,879	3,072
Property insurance	2,338	-	2,338	2,343
<b>Administrative overheads</b>				
Telephone, fax and internet	154	-	154	110
Postage	80	-	80	51
Stationery and printing	465	-	465	740
Information and publications	1,645	-	1,645	2,616
Equipment expenses	399	-	399	489
Sundry expenses	2,587	-	2,587	1,243
Licences & Permits	370	-	370	370
<b>Support costs before reallocation</b>	<b>14,021</b>	<b>-</b>	<b>14,021</b>	<b>13,837</b>
<b>Total support costs - Current Year</b>	<b>14,021</b>	<b>-</b>	<b>14,021</b>	<b>13,837</b>

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

All the expenditure in the prior year was unrestricted.

#### **Administrative overheads**

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

## Munawwarah Centre

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

### 18 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2022	2022	2022	2021
		£	£	£	£
Total support costs	<b>B2d</b>	14,021	-	<b>14,021</b>	<b>13,837</b>
<b>Total charitable expenditure</b>	<b>B2</b>	<b>14,021</b>	<b>-</b>	<b>14,021</b>	<b>13,837</b>

All the expenditure in the prior year was unrestricted.

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
<i>Prior Year</i>		2021	2021	2021
		£	£	£
Total support costs	<b>B2d</b>	13,837	-	<b>13,837</b>
<b>Total charitable expenditure</b>	<b>B2</b>	<b>13,837</b>	<b>-</b>	<b>13,837</b>

## Munawwarah Centre

### Activity analysis of Income and expenditure for the for the year ended 31 March 2022

*This analysis is classsified by activity and not by conventional nominal descriptions.*

#### 19 Analysis of income by activity

	SOFA ref	2022 £	2021 -
<b>Activity</b>			
<b>Summary of Total Income, including the items above</b>			
Donations & Legacies	A1	28,182	36,498
<b>Categories of income</b>			
Income from exchange transactions		28,182	36,498

#### 20 Analysis of charitable expenditure by activity

##### Activity

##### Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022 £	2022 £	2022 £	2022 £	2021 £
B2. Volunteer costs				755	727
B3. Premises Expenses				7,566	7,492
B4. Administrative overheads				5,700	5,618
<b>Total charitable expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,021</b>	<b>13,837</b>

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

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 18

#### 21 Analysis of non charitable expenditure by activity

##### Activity

**MUNAWWARAH CENTRE**

England & Wales - Charity number 1174771

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# Accounts

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The Charity Registration Number is :- 1174771

Munawwarah Centre

Report and Accounts

31 March 2021



## **Munawwarah Centre**

### **Report and accounts for the year ended 31 March 2021**

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## **Munawwarah Centre**

### **Trustees' Annual Report for the year ended 31 March 2021**

The Trustees present their Report and Accounts for the year ended 31 March 2021.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- Munawwarah Centre.

The charity is also known by its operating name, Munawwarah 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 1174771.

The charity does not operate in any overseas jurisdictions.

##### ***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).

The governing document is dated 27 April 2017.

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.

**Munawwarah Centre**

**Trustees' Annual Report for the year ended 31 March 2021**

**The principal operating address, telephone number, email and web addresses of the charity**

93A Dynevor Road  
Stoke Newington, London  
N16 0DA  
Telephone 07505 711312

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

Iqbal Sayed (Chair Person)  
Abdullah Rawat (Secretary)  
Raja Khalid Mahmood (Treasurer)

**The following persons served as Trustees during the year ended 31 March 2021 :-**

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.

## **Munawwarah Centre**

### **Trustees' Annual Report for the year ended 31 March 2021**

#### **Objects and activities of the charity**

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

The object is for the public benefit, to advance Islam, in particular but not exclusively by the provision of a Mosque in the London Borough of Hackney

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

Provide a public prayer space for Muslims  
Provide a library for children and adults  
Provide Islamic education to children and adults  
Facilitate 5 times daily worship, plus 2 Jumuaah salaah, Eid and Taraweeh also performed  
Islamic story telling club for children aged 3-8 years old  
Women's educational facilities, classes and groups  
Sisters coffee mornings

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

Provide a public prayer space for Muslims  
Provide a library for children and adults  
Provide Islamic education to children and adults  
Facilitate 5 times daily worship, plus 2 Jumuaah salaah, Eid and Taraweeh also performed  
Islamic story telling club for children aged 3-8 years old  
Women's educational facilities, classes and groups  
Sisters coffee mornings

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

## **Munawwarah Centre**

### **Trustees' Annual Report for the year ended 31 March 2021**

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

A public prayer space was provided for Muslims to observe their 5 daily prayers plus 2 Jumuah salaah, Eid salaah and Taraweeh salaah, with the exception of the COVID19 lockdown period where the centre was closed to the public.

A library has been established within the centre for children and adults which has been available for public use.

Islamic education classes were delivered to children and adults.

The islamic story telling club for children aged 3-8 years old was suspended during the COVID19 lockdown period, but continued to be delivered until this time.

Women's educational facilities, classes and groups were held throughout the year.

Sisters coffee mornings were held during the start of the year, but were suspended following the COVID19 lockdown.

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

The activities carried out throughout the year have had a positive impact on the community by advancing Islam through various forms of teaching, and by providing a public prayer space for Muslims in the London Borough of Hackney.

#### **Structure, governance and management of the charity**

##### ***The methods used to recruit and appoint new charity trustees.***

Apart from the first charity trustees, every other appointed trustee must be appointed for a term of 1 year by a resolution passed at a properly convened meeting of the charity trustees, where all the current permanent trustees vote in favour

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

A newly appointed charity trustee (apart from the 3 permanent trustees) may continue to serve for an unidentified number of years, as long as the 3 permanent trustees vote in favour at the AGM each year.

Bankers

Natwest Bank PLC - 196 High Street, Stoke Newington, N16 7GA

Accountants

Abacus Financial Accountants - 39 Maryland Square, Stratford, E15 1HF

## Munawwarah Centre

### Trustees' Annual Report for the year ended 31 March 2021

#### Financial review

##### *The charity's financial position at the end of the year ended 31 March 2021*

The financial position of the charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
<b>Net income</b>	22,661	30,049
Unrestricted Revenue Funds available for the general purposes of the charity	58,396	35,735
<b>Total Funds</b>	58,396	35,735

##### *Financial review of the position at the reporting date, 31 March 2021 .*

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

##### ***Policies on reserves.***

The trustees have established a reserves policy as part of their plans to provide long term support to the community for literature, research, education, new equipment, building maintenance and building work.

Although no specified limit for reserves exists, the trustees calculate the reserves as that part of the charity's unrestricted income funds that is freely available after taking account of designated funds that have been earmarked for specific projects or other charitable expenses.

##### ***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.

## **Munawwarah Centre**

### **Trustees' Annual Report for the year ended 31 March 2021**

#### **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 in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (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 4 January 2022.

Abdullah Rawat  
Trustee

## **Munawwarah Centre**

### **Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 31 March 2021**

We report on the financial statements of Munawwarah Centre for the year ended 31 March 2021, as set out on pages 7 to 20, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, under the historical cost convention, and in accordance with the accounting policies set out on page 12, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

#### **Respective responsibilities of the directors and the accountant**

As described on page 6, you, the charity's Trustees are responsible for the preparation of the accounts.

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. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

#### **No statement of opinion**

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.

**Signed:-**

**Yahya Sayed - Independent Accountant**

Chartered Certified Accountant

Abacus Financial Accountants  
39 Maryland Square  
Stratford  
London  
E15 1HF

This report was signed on 4 January 2022

**Munawwarah Centre - Statement of Financial Activities for the year ended 31 March 2021**

**Statement of Financial Activities for the year ended 31 March 2021**

	SORP Ref	Current year Unrestricted Funds  2021 £	Current year Restricted Funds  2021 £	Current year Total Funds  2021 £	Prior Year Total Funds  2020 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	36,498	-	<b>36,498</b>	42,920
<b>Expenditure on:</b>					
Charitable activities	B2	13,837	-	<b>13,837</b>	12,871
<b>Total expenditure</b>	<b>B</b>	<u><b>13,837</b></u>	<u>-</u>	<u><b>13,837</b></u>	<u><b>12,871</b></u>
<b>Net income for the year</b>		<u><b>22,661</b></u>	<u>-</u>	<u><b>22,661</b></u>	<u><b>30,049</b></u>
<b>Net income after transfers</b>	<b>A-B-C</b>	<u><b>22,661</b></u>	<u>-</u>	<u><b>22,661</b></u>	<u><b>30,049</b></u>
<b>Net movement in funds</b>		<u><b>22,661</b></u>	<u>-</u>	<u><b>22,661</b></u>	<u><b>30,049</b></u>
<b>Reconciliation of funds:-</b>					
	<b>E</b>				
<b>Total funds brought forward</b>		35,735	-	<b>35,735</b>	5,686
<b>Total funds carried forward</b>		<u><b>58,396</b></u>	<u>-</u>	<u><b>58,396</b></u>	<u><b>35,735</b></u>

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 12 to 20 form an integral part of these accounts.**

## Munawwarah Centre - Statement of Financial Activities for the year ended 31 March 2021

### Munawwarah Centre - Resources applied in the year ended 31 March 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	22,661	30,049
Resources applied on functional fixed assets	-	-
Investment in programme or social related investments	-	-
Other applications of funds	-	-
<b>Net resources available to fund charitable activities</b>	<u>22,661</u>	<u>30,049</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 12 to 20 form an integral part of these accounts.

**Munawwarah Centre - Statement of Financial Activities for the year ended 31 March 2021**

**Movements in revenue and capital funds for the year ended 31 March 2021**

**Revenue accumulated funds**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	35,735	-	35,735	5,686
Recognised gains and losses before transfers	22,661	-	22,661	30,049
	<b>58,396</b>	<b>-</b>	<b>58,396</b>	<b>35,735</b>
<b>Closing revenue funds</b>	<b>58,396</b>	<b>-</b>	<b>58,396</b>	<b>35,735</b>

**Summary of funds**

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	58,396	-	58,396	35,735

**The notes attached on pages 12 to 20 form an integral part of these accounts.**

## Munawwarah Centre - Statement of Financial Activities for the year ended 31 March 2021

### Munawwarah Centre Income and Expenditure Account for the year ended 31 March 2021 as required by the Companies Act 2006

	2021 £	2020 £
<b>Income</b>		
Income from operations	36,498	42,920
Investment income		
<b>Gross income in the year before exceptional items</b>	<b>36,498</b>	<b>42,920</b>
<b>Gross income in the year including exceptional items</b>	<b>36,498</b>	<b>42,920</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	13,837	12,871
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<b>13,837</b>	<b>12,871</b>
<b>Net income before tax in the financial year</b>	<b>22,661</b>	<b>30,049</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>22,661</b>	<b>30,049</b>
<b>Retained surplus for the financial year</b>	<b>22,661</b>	<b>30,049</b>

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 12 to 20 form an integral part of these accounts.**

## Munawwarah Centre - Balance Sheet as at 31 March 2021

	SORP		2021	2020
	Note	Ref	£	£
<b>Fixed assets</b>		A		
Tangible assets		A2	-	-
Investments held as fixed assets		A4	-	-
Social investments		A4	-	-
<b>Total fixed assets</b>			-	-
<b>Current assets</b>		B		
Cash at bank and in hand		B4	58,396	35,735
<b>Creditors: amounts falling due within one year</b>		C1	-	-
<b>Net current assets</b>			58,396	35,735
<b>The total net assets of the charity</b>			<b>58,396</b>	<b>35,735</b>

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

### Restricted funds

-

### Unrestricted Funds

Unrestricted Revenue Funds	13	D3	58,396	35,735
			58,396	35,735
<b>Designated Funds</b>				
<b>Total charity funds</b>			<b>58,396</b>	<b>35,735</b>

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.

## **Munawwarah Centre - Balance Sheet as at 31 March 2021**

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.

**Abdullah Rawat**

Trustee

Approved by the board of trustees on 4 January 2022

**The notes attached on pages 12 to 20 form an integral part of these accounts.**

## Munawwarah Centre

### Notes to the Accounts for the year ended 31 March 2021

#### 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 October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (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 October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (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.

###### **Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

###### **Risks and future assumptions**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the CIO and are satisfied that systems and procedures are in place to mitigate any exposure to the major risks.

##### ***Policies relating to categories of income and income recognition.***

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

###### **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 Note6.

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

Bank Balance: £58,294

Cash in hand: £102

## Munawwarah Centre

### Notes to the Accounts for the year ended 31 March 2021

#### 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.

All charitable donations received during the year were unrestricted funds.

#### 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 CIO.

#### 4 Significance of financial instruments to the charity's position

There are currently no significant implications of financial instruments to the position of the CIO.

#### 5 Net surplus before tax in the financial year

	2021	2020
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	-	-

#### 6 The contribution of volunteers

The organisation depends on the support of its volunteers, which is much appreciated. These activities include opening and closing the premise at the prescribed prayer times, conducting cleaning and administrative tasks and welcoming guests to the mosque.

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.

#### 7 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.

## Munawwarah Centre

### Notes to the Accounts for the year ended 31 March 2021

#### 8 Loans to trustees included in debtors

No trustees or persons connected with them received any loans from the charity during the year.

#### 9 Guarantees made by the charity on behalf of trustees

No guarantees were made by the charity on behalf of the trustees during the year

#### 10 Income and Expenditure account summary

	2021 £	2020 £
<b>At 1 April 2020</b>	35,735	5,686
Surplus after tax for the year	22,661	30,049
<b>At 31 March 2021</b>	<b>58,396</b>	<b>35,735</b>

#### 11 No related party transactions

There were no transactions with related parties in the year.

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

<b>At 31 March 2021</b>	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	-	-	-	-
Investments at valuation:-				
<i>Fixed asset investments</i>	-	-	-	-
<i>Programme related investments</i>	-	-	-	-
Current Assets	58,396	-	-	<b>58,396</b>
	<b>58,396</b>	-	-	<b>58,396</b>
<b>At 1 April 2020</b>	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	-	-	-	-
Investments at valuation:-				
Fixed asset investments	-	-	-	-
Programme related investments	-	-	-	-
Current Assets	35,735	-	-	<b>35,735</b>
	<b>35,735</b>	-	-	<b>35,735</b>

## Munawwarah Centre

### Notes to the Accounts for the year ended 31 March 2021

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

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	See Note 14 £	See Note 0 £	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	35,735	22,661	-	58,396
<b>Total unrestricted and designated funds</b>	<b>35,735</b>	<b>22,661</b>	<b>-</b>	<b>58,396</b>
<b>Total charity funds</b>	<b>35,735</b>	<b>22,661</b>	<b>-</b>	<b>58,396</b>

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	36,498	(13,837)	-	22,661
	<b>36,498</b>	<b>(13,837)</b>	<b>-</b>	<b>22,661</b>

#### 15 The purposes for which the funds

##### *Unrestricted and designated funds:-*

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.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

##### *Restricted funds:-*

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

## **Munawwarah Centre**

### **Notes to the Accounts for the year ended 31 March 2021**

#### **16 Ultimate controlling party**

The charity is under the control of its legal members.

The Trustees are considered to be key management personnel of the charity in charge of directing and controlling, running and operating of the Trust on a daily basis.

## Munawwarah Centre

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

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

### 17 Donations, Grants and Legacies

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	36,498	-	<b>36,498</b>	42,920
<b>Total donations and gifts from individuals</b>	<b>36,498</b>	<b>-</b>	<b>36,498</b>	<b>42,920</b>

**Total Donations, Grants and Legacies**  
**Total Donations, Grants and Legacies** A1

<b>36,498</b>	<b>-</b>	<b>36,498</b>	<b>42,920</b>
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## Munawwarah Centre

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

### 18 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021 £	2021 £	2021 £	2020 £
<b>Volunteer costs</b>				
Travel and subsistence - volunteers	727	-	727	2,073
<b>Premises Expenses</b>				
Light heat and power	2,076	-	2,076	1,195
Premises repairs, renewals and maintenance	3,072	-	3,072	3,444
Property insurance	2,343	-	2,343	2,398
<b>Administrative overheads</b>				
Telephone, fax and internet	110	-	110	140
Postage	51	-	51	65
Stationery and printing	740	-	740	984
Information and publications	2,616	-	2,616	2,199
Equipment expenses	489	-	489	-
Sundry expenses	1,243	-	1,243	3
Licences & Permits	370	-	370	370
<b>Support costs before reallocation</b>	<b>13,837</b>	<b>-</b>	<b>13,837</b>	<b>12,871</b>
<b>Total support costs - Current Year</b>	<b>13,837</b>	<b>-</b>	<b>13,837</b>	<b>12,871</b>

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

All the expenditure in the prior year was unrestricted.

#### **Administrative overheads**

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

## Munawwarah Centre

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

### 19 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2021	2021	2021	2020
		£	£	£	£
Total support costs	<b>B2d</b>	13,837	-	<b>13,837</b>	<b>12,871</b>
<b>Total charitable expenditure</b>	<b>B2</b>	<b>13,837</b>	<b>-</b>	<b>13,837</b>	<b>12,871</b>

All the expenditure in the prior year was unrestricted.

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
<i>Prior Year</i>		2020	2020	2020
		£	£	£
Total support costs	<b>B2d</b>	12,871	-	<b>12,871</b>
<b>Total charitable expenditure</b>	<b>B2</b>	<b>12,871</b>	<b>-</b>	<b>12,871</b>

## Munawwarah Centre

Activity analysis of Income and expenditure for the for the year ended 31 March 2021

*This analysis is classsified by activity and not by conventional nominal descriptions.*

### 20 Analysis of income by activity

	SOFA ref	2021 £	2020 -
<b>Activity</b>			
<b>Summary of Total Income, including the items above</b>			
Donations & Legacies	A1	36,498	42,920
<b>Categories of income</b>			
Income from exchange transactions		36,498	42,920

### 21 Analysis of charitable expenditure by activity

#### Activity

#### Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021 £	2021 £	2021 £	2021 £	2020 £
B2. Volunteer costs				727	
B3. Premises Expenses				7,492	
B4. Administrative overheads				5,618	
<b>Total charitable expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,837</b>	<b>12,871</b>

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

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 19