

REGISTERED COMPANY NUMBER: 09853168 (England and Wales)
REGISTERED CHARITY NUMBER: 1175122

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
GREEN LANE COMMUNITY CENTRE
(A COMPANY LIMITED BY GUARANTEE)

Prestons & Jacksons Partnership LLP
364 - 368 Cranbrook Road
Ilford
Essex
IG2 6HY

GREEN LANE COMMUNITY CENTRE

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GREEN LANE COMMUNITY CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity.

a. Policies and objectives

The charity's objective are to:

- Promote the facilities for worship and the teachings and tenets of Islam, in accordance with the teaching of the Quran and the Sunnah of Prophet Muhammad p.b.u.h.
- Bolster community cohesion and wellbeing

b. Activities for achieving objectives

Prayers are held daily five times a day along with the daily teaching of Hadiths.

c. Grant making policies

The Trustees identify causes and funds helping to alleviate humanitarian crises across the globe.

d. Main activities undertaken to further the charity's purposes for the public benefit

The charity used the year to collaborate offerings with local churches and charities:

- providing aid to the elderly and homeless. Collaborations were centred on feeding the vulnerable at organised events, such as soup kitchens.

The charity continues to maintain and provide the facilities for worship.

GREEN LANE COMMUNITY CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

STRATEGIC REPORT

Achievement and performance

a. Review of activities

By the grace of Almighty the construction of the Mosque was completed in an amazing time of only nine months.

On the 25th March 2022 the doors of the mosque were opened to the worshippers at the cost of £966,000 an amazing feat in itself.

Masjid Adam has been voted one of the best four mosques in the UK. With the construction phase completed the real work of managing the affairs of the mosque had commenced in earnest.

Within the eight months of the opening the following activities and programmes were commenced and established:

- Maulana Shokat Patel was appointed as the new Imam and principal of our mosque.
- The weekday Madressa for children aged 5 to 15 was opened on the 1st June. The Madressa has two one and half hour sessions with the first starting at 4.30pm to 6pm and the second 6.10pm to 7.40pm.
- Weekday Arab class for Adults every Monday evening established.
- Weekdays Quran and Hadith programmes on Tuesday and Friday evenings established.
- One year weekday Islamic course for Ladies established.
- Local school visits to the Mosques were organised to promote better understanding of Islam.

Our first Ramadan was a huge success both in terms of raising the Funds but more importantly to offer Taraweeh prayer facilities even though many worshippers could not get a place as we were overwhelmed.

For the first time local worshippers were able to enjoy Five Eid prayers on both the Eid ul Fitar and Eid ul Adha.

With the huge support and prayers from our local community the future can only get better and with the help of the Almighty we will be able to deliver many other projects and programmes for the benefit of the community.

Financial review

Financial position

During the year, total incoming resources generated were £506,988 (2021: £345,137) that is an increase of £161,85. On the other hand, total outgoing resources were £152,698 (2021: £44,333) which implied a rise in costs by £108,375. As a result, a surplus of £354,290 (2021: £300,804) was noted which had subsequently led to £996,466 (2021: £642,176) as reserves carried forward at the year end. There were no restricted reserves as at 31st December 2022.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

During the year, the charity eased off its restrictions post the pandemic period. The charity is financially secure and overheads are manageable.

As a result of this, the Trustees consider the charity to be a going concern.

GREEN LANE COMMUNITY CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

The charity is registered as a charitable company limited by guarantee and was set up by the Articles of Association.

The charity is constituted under the Articles of Association and is a registered charity (number 1175122).

The principal object of the charity is to provide a facility for the promotion and teachings of Islam in accordance with the teachings of the Quran and the Sunnah of the Prophet Muhammad p.b.u.h.

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Organisational structure

The organisation of the Centre is undertaken by the Trustees who are also responsible for the decision making. The Trustees meet regularly to discuss matters of an operational nature with regards to the Centre.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09853168 (England and Wales)

Registered Charity number

1175122

Registered office

64 Seven Kings Road
Seven Kings
Ilford
IG3 8DG

Trustees

Fazal Ahmed
Abdul Rashid Hotelwala
Mohammed Mahbubur Rahman
Mohammad Amjad Saeed
Yusuf Ahmed Vali - (Resigned on 26th Jan 23)
Shabbir Ahmed Vardalia
Mohammad Yasin
Abbas Zahoor

Company Secretary

Mohammad Rahamut Ullah Bhuiyan - Resigned on 5th Oct 22

GREEN LANE COMMUNITY CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Anwer Patel BA (Hons), FCA, BFP
Prestons & Jacksons Partnership LLP
364 - 368 Cranbrook Road
Ilford
Essex
IG2 6HY

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ...17th July 2023... and signed on the board's behalf by:

.....
Trustee / *Shabhin Vardania*
Director:

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GREEN LANE COMMUNITY CENTRE

Independent examiner's report to the trustees of Green Lane Community Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

A. PATEL

Anwer Patel BA (Hons), FCA, BFP

Prestons & Jacksons Partnership LLP
364 - 368 Cranbrook Road
Ilford
Essex
IG2 6HY

Date: 18/7/23

GREEN LANE COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	<u>506,988</u>	<u>-</u>	<u>506,988</u>	<u>345,137</u>
EXPENDITURE ON					
Charitable activities	3				
Governance		7,141	-	7,141	1,782
Centre Activities		38,184	-	38,184	22,525
Direct Cost		<u>107,373</u>	<u>-</u>	<u>107,373</u>	<u>20,026</u>
Total		<u>152,698</u>	<u>-</u>	<u>152,698</u>	<u>44,333</u>
NET INCOME		<u>354,290</u>	<u>-</u>	<u>354,290</u>	<u>300,804</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		642,176	-	642,176	341,372
TOTAL FUNDS CARRIED FORWARD		<u><u>996,466</u></u>	<u><u>-</u></u>	<u><u>996,466</u></u>	<u><u>642,176</u></u>

The notes form part of these financial statements

GREEN LANE COMMUNITY CENTRE

BALANCE SHEET 31 DECEMBER 2022

	Notes	31.12.22 £	31.12.21 £
FIXED ASSETS			
Tangible assets	10	1,651,163	1,360,469
CURRENT ASSETS			
Debtors	11	61,500	59,705
Cash at bank and in hand		86,673	46,875
		<u>148,173</u>	<u>106,580</u>
CREDITORS			
Amounts falling due within one year	12	(802,870)	(824,873)
NET CURRENT ASSETS		<u>(654,697)</u>	<u>(718,293)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>996,466</u>	<u>642,176</u>
NET ASSETS		<u>996,466</u>	<u>642,176</u>
FUNDS	14		
Unrestricted funds		996,466	642,176
TOTAL FUNDS		<u>996,466</u>	<u>642,176</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 16th July 2022 and were signed on its behalf by:

The notes form part of these financial statements

GREEN LANE COMMUNITY CENTRE

BALANCE SHEET - continued
31 DECEMBER 2022

.....
Trustee / *Shabbin Venkatesh*
Director:

The notes form part of these financial statements

GREEN LANE COMMUNITY CENTRE

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	31.12.22 £	31.12.21 £
Cash flows from operating activities			
Cash generated from operations	1	330,492	613,629
Net cash provided by operating activities		330,492	613,629
Cash flows from investing activities			
Purchase of tangible fixed assets		(290,694)	(737,803)
Net cash used in investing activities		(290,694)	(737,803)
Change in cash and cash equivalents in the reporting period		39,798	(124,174)
Cash and cash equivalents at the beginning of the reporting period		46,875	171,049
Cash and cash equivalents at the end of the reporting period		86,673	46,875

The notes form part of these financial statements

GREEN LANE COMMUNITY CENTRE

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.22 £	31.12.21 £
Net income for the reporting period (as per the Statement of Financial Activities)	354,290	300,804
Adjustments for:		
Other	78	50
Increase in debtors	(1,795)	(42,740)
(Decrease)/increase in creditors	(22,081)	355,515
Net cash provided by operations	330,492	613,629

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/22 £	Cash flow £	At 31/12/22 £
Net cash			
Cash at bank and in hand	46,875	39,798	86,673
	<u>46,875</u>	<u>39,798</u>	<u>86,673</u>
Total	<u>46,875</u>	<u>39,798</u>	<u>86,673</u>

The notes form part of these financial statements

GREEN LANE COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going Concern and Impact of Covid 19

Although the Pandemic has had an impact on the charity, the Board of Trustees have secured sufficient funding to carry out their charitable activities. In addition, various cost savings measures have been adopted to curb down on their expenditure. All approaches adopted are in line with the government guidelines of the Covid 19.

Current liability exceeds the Current assets however, the trustees are confident of continuous support of community. Therefore, the accounts are prepared on a going concern basis.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

No depreciation is provided on the building as the trustees consider its residual value is greater than the cost. The trustees also ensure that the building is regularly maintained to a very high standard.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

GREEN LANE COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Qardh hasana

Qardh Hasana - These are interest free loans provided by the community and supporters of the charity. Whilst extended payment terms are agreed, they are repayable on demand.

2. DONATIONS AND LEGACIES

	31.12.22	31.12.21
	£	£
Donations	453,391	297,651
Gift aid	53,597	47,486
	<u>506,988</u>	<u>345,137</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Governance	-	7,141	7,141
Centre Activities	-	38,184	38,184
Direct Cost	<u>107,373</u>	<u>-</u>	<u>107,373</u>
	<u>107,373</u>	<u>45,325</u>	<u>152,698</u>

4. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Governance	-	7,141	7,141
Centre Activities	<u>4,708</u>	<u>33,476</u>	<u>38,184</u>
	<u>4,708</u>	<u>40,617</u>	<u>45,325</u>

GREEN LANE COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.22	31.12.21
	£	£
Independent Examination Fees	<u>1,500</u>	<u>1,000</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

7. STAFF COSTS

	31.12.22	31.12.21
	£	£
Wages and salaries	93,804	19,781
Other pension costs	<u>665</u>	<u>245</u>
	<u>94,469</u>	<u>20,026</u>

The average monthly number of employees during the year was as follows:

	31.12.22	31.12.21
Charitable Activities	8	2
Administration	<u>1</u>	<u>-</u>
	<u>9</u>	<u>2</u>

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

GREEN LANE COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 31.12.2021

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	345,137	-	345,137
EXPENDITURE ON			
Charitable activities			
Governance	1,782	-	1,782
Centre Activities	22,525	-	22,525
Direct Cost	20,026	-	20,026
Total	44,333	-	44,333
NET INCOME	300,804	-	300,804
RECONCILIATION OF FUNDS			
Total funds brought forward	341,372	-	341,372
TOTAL FUNDS CARRIED FORWARD	642,176	-	642,176

9. KEY MANAGEMENT PERSONNEL

Key Management Personnel comprise of the Board of Trustees.

10. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 January 2022	1,360,469
Additions	290,694
At 31 December 2022	1,651,163
NET BOOK VALUE	
At 31 December 2022	1,651,163
At 31 December 2021	1,360,469

GREEN LANE COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Other debtors	60,597	59,214
Prepayments	903	491
	<u>61,500</u>	<u>59,705</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Social security and other taxes	-	78
Other creditors	798,884	823,213
Accrued expenses	3,986	1,582
	<u>802,870</u>	<u>824,873</u>

Other Creditors included concessionary Interest Free Loans of £786,755 (2021: £812,250) also known as Qardh Hasana Loans received from the community and supporters.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted fund	31.12.22 Total funds	31.12.21 Total funds
	£	£	£	£
Fixed assets	1,651,163	-	1,651,163	1,360,469
Current assets	148,173	-	148,173	106,580
Current liabilities	(802,870)	-	(802,870)	(824,873)
	<u>996,466</u>	<u>-</u>	<u>996,466</u>	<u>642,176</u>

14. MOVEMENT IN FUNDS

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	642,176	354,290	996,466
	<u>642,176</u>	<u>354,290</u>	<u>996,466</u>
TOTAL FUNDS	<u>642,176</u>	<u>354,290</u>	<u>996,466</u>

GREEN LANE COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	506,988	(152,698)	354,290
TOTAL FUNDS	<u>506,988</u>	<u>(152,698)</u>	<u>354,290</u>

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	341,372	300,804	642,176
TOTAL FUNDS	<u>341,372</u>	<u>300,804</u>	<u>642,176</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	345,137	(44,333)	300,804
TOTAL FUNDS	<u>345,137</u>	<u>(44,333)</u>	<u>300,804</u>

GREEN LANE COMMUNITY CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. RELATED PARTY DISCLOSURES

During the year, the Board of Trustees donated £62,361 (2021: £32,260) to the Charity.