



CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

CHATHAM AND ROCHESTER MUSLIM COMMITTEE

On accounts for the year
ended

30/06/2022

Charity no
(if any)

1193321

Set out on pages

1-2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **30/06/2022**.

Responsibilities and
basis of report

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

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

Independent
examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed:

Z. S. I. C.

Date:

26/6/23

Name:

ZUBAIR S. O. A. Z.

Relevant professional
qualification(s) or body
(if any):

ACCA

Address:

RYALLS HMB LTD.

CHARTERED CERTIFIED ACCOUNTANTS
97 EVINGTON DRIVE
LEICESTER LE5 5PH
TEL/FAX: 0116 2511188

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

NONE

CHARITY REGISTRATION NUMBER 1193321
CHATHAM AND ROCHESTER MUSLIM COMMITTEE

FINANCIAL STATEMENTS
30 JUNE 2022

CHATHAM AND ROCHESTER MUSLIM COMMITTEE

FINANCIAL STATEMENTS PERIOD TO 30 JUNE 2022 CONTENTS PAGE

Trustees Annual Report	1-3
Statement of Financial Activities	4
Balance Sheet	5
Notes	6-9

CHATHAM AND ROCHESTER MUSLIM COMMITTEE

TRUSTEES ANNUAL REPORT PERIOD TO 30 JUNE 2022

The Trustees have pleasure in presenting their report and the unaudited financial statements of the Charity for the period to 30 JUNE 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name CHATHAM AND ROCHESTER MUSLIM COMMITTEE

CHARITY REGISTRATION number 1193321

Registered office: 77 DALE STREET, CHATHAM, KENT ME4 6QG

THE Trustees

The Trustees who served the charity during the period were as follows:

Shahidur Rahman

Amir Ahmed Shereif Quraishi

Ikbāl Ahmed

Abdul Hamid

Monjur Ahmed Resigned 18/09/2022

Charity advisors

Fusion Consulting Services Ltd

398A East Park Road, Leicester, LE5 5HH

STRUCTURE, GOVERNANCE AND MANAGEMENT

CHATHAM AND ROCHESTER MUSLIM COMMITTEE is a Charitable Incorporated Organisation (CIO) governed by its constitution dated 29th January 2021 and was registered with the Charity Commission on the 29th January 2021.

OBJECTIVES AND ACTIVITIES

The objectives of the organisation, as set out in its governing document are:

(1)

To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam, provision of facilities for worship and provision of facilities for Islamic education, in accordance with the teachings of the Qur'aan and the Sunnah of the Prophet Muhammad (Peace Be Upon Him) as defined and interpreted by the Hanafi Deobandi School of Thought ("Doctrine");

(2)

To relieve financial hardship among the poor, the underprivileged, victims of natural and man-made disasters and people in need, by means of, but not exclusively, making grants or loans for providing or paying for items, equipment, treatment, services and facilities for the benefit of the said persons.

The charity aims to advance the religious needs of local Muslim community via the operation of a Mosque and Maktab facility, and also aims to relieve hardship of needy persons.

CHATHAM AND ROCHESTER MUSLIM COMMITTEE
TRUSTEES ANNUAL REPORT *(continued)*
PERIOD TO 30 JUNE 2022

ACHIEVEMENTS AND PERFORMANCE

During the year, CHATHAM AND ROCHESTER MUSLIM COMMITTEE has taken over the operation and activities from the unincorporated charity, including:

- the Mosque and Maktab facility for local public
- Tarawih prayers during Ramadhan, as well as multiple sessions of Eid-ul-Fitr and Eid-ul-Adha prayer congregations.
- fundraising for Masjid renovation and, should sufficient funds allow, repayment of the Masjid loan facility.
- renovation works in the 2021-2022 period, which were subsequently fully completed to the required standards in the 2022-2023 period. A full breakdown for accounts purposes will be provided in the 2022-2023 annual accounts.
- renovation works, including improvements to our conservatory area, along with adequate insulation to minimise heat loss. The works have ensured that the new layout is more flexible and user-friendly for both our worshippers and Maktab classes. Full top to bottom painting and decoration works were undertaken and finished off with new higher quality carpets throughout the Masjid, for the comfort of our worshippers and attendees.
- Distribution of Sadaqah, Zakaat and Fitrah grants to those in need and eligible to receive such funds.

The activities have helped us to advance Islam for public benefit and support those in financial hardship.

PUBLIC BENEFIT STATEMENT

The activities have helped us to advance Islam for public benefit and support those in financial hardship. The trustees have considered the general guidance on public benefit issued by the Charity Commission and has taken due regard of that guidance. The trustees consider that they are satisfied that they are acting in accordance with that guidance and are making a real difference for the benefit of the public.

FINANCIAL REVIEW

CHATHAM AND ROCHESTER MUSLIM COMMITTEE had secured incoming funds totalling £551,345 during the year from public donors, maktab fees, rental income, and gifts from the transfer of activities and assets from unincorporated charity CRMC (Charity No. 1173229). As part of the transfer, the charity took over the assets (£564,933) liabilities of all creditors (£46,355) of the unincorporated charity. This resulted in a net grant of £518,578 recorded as income for the period. The gifts to the charity were unrestricted for the general use of the charity and to further the purposes of the charity.

During the year, the charity had expenditure of £11,147, the majority of which (£8,857) was staff costs. This level of expenditure was reasonable for the period as the expenditure was only incurred after the date of the transfer (06 April 2022) of all activities from the unincorporated charity.

The charity had unrestricted reserves (excluding the fixed assets) of £37,242 at the end of the year, of which the charity intends to retain £10,000 for administration and operational costs for 3 months.

CHATHAM AND ROCHESTER MUSLIM COMMITTEE
TRUSTEES ANNUAL REPORT *(continued)*
PERIOD TO 30 JUNE 2022

PLANS FOR FUTURE PERIODS

Future plans are to continue to provide the Masjid and Maktab facilities, and to distribute the charitable funds to the needy as and when funds are raised for this purpose.

RESPONSIBILITIES OF THE TRUSTEES

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

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the regulations made under the Charities Act 2011. The trustees 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.

APPROVAL

This report was approved by the Trustees on 26/06/2023 and is signed on their behalf by trustee(s):

Name: *AMIR QURASHI*

Signature: *Amir Quraishi*

26/06/23

SHAHIDUR RAHMAN

Shahidur Rahman

26/06/2023

CHATHAM AND ROCHESTER MUSLIM COMMITTEE
STATEMENT OF FINANCIAL ACTIVITIES (SOFA)
PERIOD TO 30 JUNE 2022

		Unrestricted Funds	Restricted Funds	Total Funds Period to 30 Jun 22
	Note	£	£	£
INCOME from				
donations and legacies	2	543,279	-	543,279
charitable activities	3	5,657	-	5,657
other trading activity				
Investment income	4	2,409	-	2,409
Other income		-	-	-
Total		551,345	-	551,345
EXPENDITURE				
on raising funds	5	145	-	145
charitable activities	6	11,926	-	11,926
other expenditure	7	960	-	960
Total		13,031	-	13,031
Net Income before Tax		538,314	-	538,314
Tax payable		-	-	-
Net income after Tax		538,314	-	538,314
Net gains/losses on assets				
NET INCOME		538,314	-	538,314
Transfers between funds		-	-	-
Net movement in funds		-	-	-
Reconciliation of funds				
Total funds brought forward		-	-	-
Total funds carried forward		538,314	-	538,314

CHATHAM AND ROCHESTER MUSLIM COMMITTEE

BALANCE SHEET PERIOD TO 30 JUNE 2022

		Unrestricted Funds	Restricted Funds	Total Funds Period to 30 Jun 22
	Note	£	£	£
FIXED ASSETS	9,11			
Freehold Properties		500,000	-	500,000
Fixtures, Fittings & Equipment		1,072	-	1,072
		<u>501,072</u>	<u>-</u>	<u>501,072</u>
TOTAL FIXED ASSETS				
CURRENT ASSETS				
Cash in hand and bank		73,119	-	73,119
Total		73,119	-	73,119
LIABILITIES				
Creditors falling due within one year	10	35,877	-	
Net current assets				37,242
Total assets less current liabilities				37,242
Total Net Assets				538,314
The funds of the charity				
Unrestricted funds				538,314
Restricted funds				-
Total				538,314

These accounts were approved by the Trustees on 26/06/2023 and are signed on their behalf by trustee(s):

Name: *AMIR QURAISHI*

Signature:

[Signature]
26/06/23

SHAHIDUL RAHMAN

[Signature]

26/06/2023

CHARITY REGISTRATION Number: 1193321

CHATHAM AND ROCHESTER MUSLIM COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS
PERIOD TO 30 JUNE 2022

1. ACCOUNTING POLICIES

a) Basis of accounting

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The accounting policies are relevant to the size and nature of the charity's income for the period.

The charity constitutes a public benefit entity as defined by FRS 102.

b) Fund accounting

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

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose and the restriction means that the funds can only be used for specific projects or activities.

c) Incoming resources

Voluntary income, including donations, gifts and legacies and grants that provide core funding or are of a general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

d) Resources expended

Expenditure is recognised when a liability is incurred. Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

e) Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

- 20% per year of the cost of the tangible fixed asset.

CHATHAM AND ROCHESTER MUSLIM COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS (continued)
PERIOD TO 30 JUNE 2022

2. INCOME - DONATION & LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	24,701	-	24,701
subtotal	24,701	-	24,701
Grants			
CRMC (Trust)			
Assets – Properties & Cash at bank and in hand	564,933	-	
Less Liabilities	46,355	-	
subtotal	518,578	-	518,578
TOTAL	543,279	-	543,279

3. INCOME – Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable Activities			
Maktab Fees	5,657	-	5,657
Total	5,657	-	5,657

4. INCOME – Investment Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Investment Income			
Rent	2,400	-	2,400
Bank Interest	9	-	9
Total	2,409	-	2,409

CHATHAM AND ROCHESTER MUSLIM COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS (continued)
PERIOD TO 30 JUNE 2022

5. EXPENDITURE – On Raising Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
On Raising Funds			
Property Repairs	145	-	145
Total	145	-	145

6. EXPENDITURE - Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable Activities			
Wages & Salaries	8,857	-	8,857
Repairs & Maintenance	1,616	-	1,616
Utilities & Rates	814	-	814
Telephone & Internet	307	-	307
Depreciation	268	-	268
Bank Charges	38	-	38
Sundries	26	-	26
TOTAL	11,926	-	11,926

7. EXPENDITURE – Other Expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Governance Costs			
Accountancy	960	-	960
TOTAL	960	-	960

8. Staff Disclosures

The charity contracted with several part-time staff to assist in the delivery of charitable activities which is attributable across all the projects equally. The total cost of staff for the period was £8,857.

Total number of staff employed during the period is 6. No staff member was paid more than £60,000 during the period.

CHATHAM AND ROCHESTER MUSLIM COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS (continued)
PERIOD TO 30 JUNE 2022

9. FIXED ASSETS

	Unrestricted Funds £	Restricted Funds £	Period to 30 Jun 22 £
Freehold Property	500,000		500,000
Fixtures, Fittings & Equipment	1,072		1,072
TOTAL FIXED ASSETS	501,072	-	501,072

10. LIABILITIES: Amounts falling due within one year

	£
Loans	32,000
Taxation & Social Security Costs	920
Trade creditors	2,700
Other creditors	257
	=====
	35,877

11. DEPRECIATION

	Freehold Buildings £	Fixtures, Fittings & Equipment £	Total £
<u>Cost</u>			
As at 29/01/2021	-	-	-
Additions	500,000	1,340	1,340
As at 30 June 2022	500,000	1,340	501,340
<u>Depreciation</u>			
As at 29/01/2021		-	-
Charge for the year 20%		268	268
As at 30 June 2022		268	268
<u>Net Book Value</u>			
As at 29/01/2021	-	-	-
As at 30 June 2022	500,000	1,072	501,072

CHATHAM AND ROCHESTER MUSLIM COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS (continued)
PERIOD TO 30 JUNE 2022

12. CONNECTED PARTY TRANSACTIONS

There were no payments made to any trustee or connected person during the period for any remuneration or expenses. During the period the Charity received donations/gift of assets (including freehold property) from the unincorporated charity as part of the transfer to this charity totalling £518,578. This amount was net of liabilities taken over by the charity as part of the transfer. The trustees also acted as trustees of the unincorporated charity during the transfer. The donation/gift of 2 freehold properties were valued at market value.