

EXETER MOSQUE AND CULTURAL CENTRE

England & Wales · Charity number 274095

Details

Other names	ISLAMIC CENTRE OF THE SOUTH WEST (EXETER)
Status	Registered
Legal form	Other
Registered	1977-08-16
Register	View on the Charity Commission register

Contact

Address	12-15 York Road Exeter EX4 6PG
Phone	01392250597
Email	office@exetermosque.org.uk
Website	www.exetermosque.org.uk

Activities

Objects: (A) THE ADVANCEMENT OF THE RELIGION OF ISLAM IN ACCORDANCE WITH THE TENETS AND DOCTRINES OF HOLY QURAN AND SUNNAH (THE PRACTICE OF THE HOLY PROPHET MOHAMMED. (B) THE ADVANCEMENT OF THE EDUCATION OF MUSLIM CHILDREN IN ACCORDANCE WITH THE TENETS AND DOCTRINES OF ISLAM. (C)THE RELIEF OF SUCH MUSLIMS WHO ARE POOR AND NEEDY.

Activities: Charity organisation providing religious activities.

Classification

- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Devon

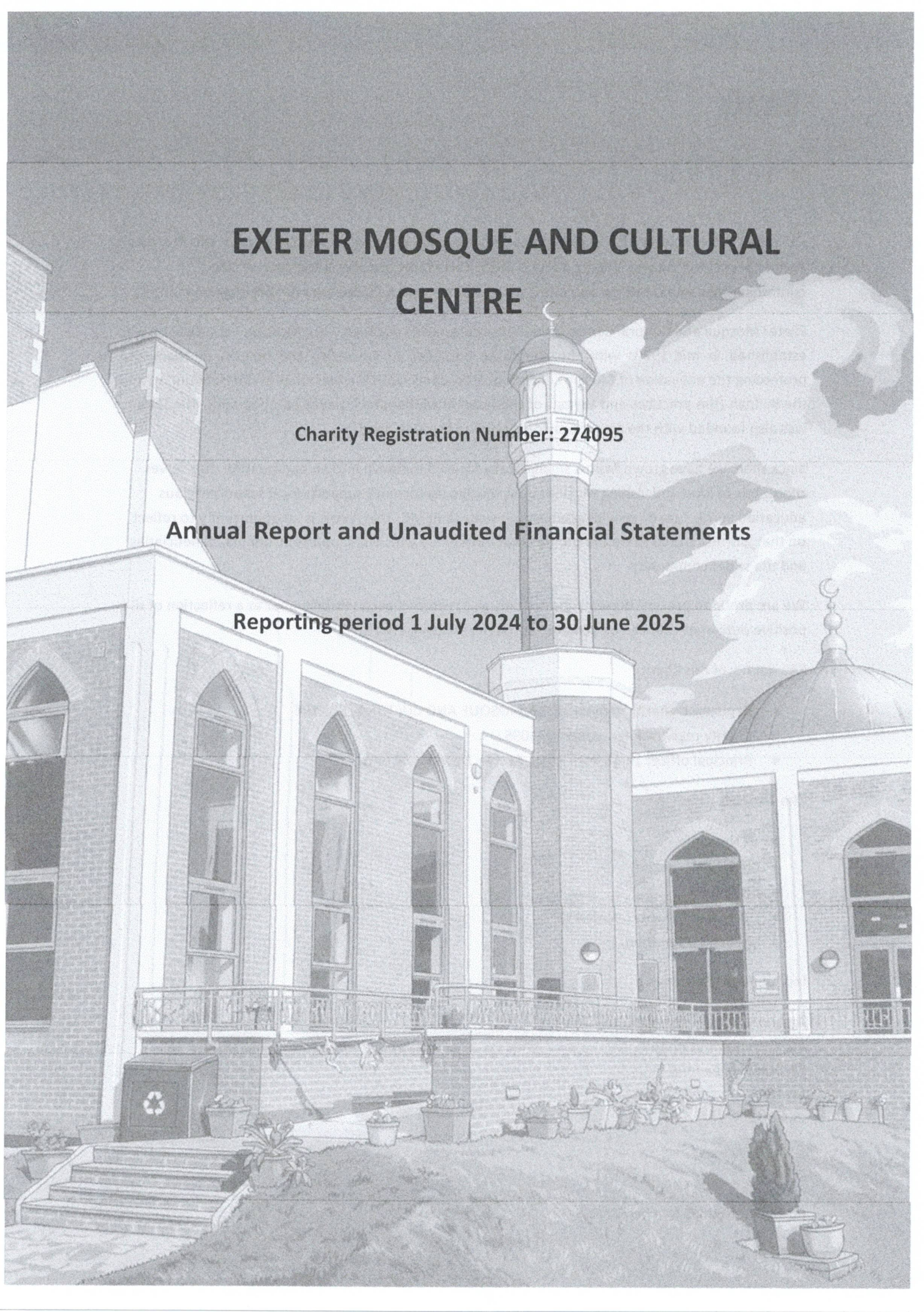
Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£256,106	£225,000	-	-
2024-06-30	£222,542	£237,262	-	-
2023-06-30	£232,743	£222,870	-	-
2022-06-30	£174,011	£165,556	-	-
2021-06-30	£147,279	£141,607	-	-

Trustees

Name	Role	Appointed
Dr Mohammad Moslem Saflo	Chair	2019-01-20
Fasihullah Hakimi		2022-12-31
Karime Hassan MBE		2025-11-02
REHANA AHMED		2021-06-13
Sobir Ahmed		2026-01-01

Accounts

A detailed architectural illustration of the Exeter Mosque and Cultural Centre. The building is a two-story structure with a light-colored brick or stone facade. It features a series of tall, narrow arched windows on the ground floor and a balcony with a decorative metal railing on the upper floor. A prominent minaret with a dome and a crescent moon on top stands to the right of the main entrance. To the left, there is a large dome. The foreground shows a paved area with steps leading up to the entrance, a recycling bin, and several potted plants. The sky is filled with soft, white clouds.

EXETER MOSQUE AND CULTURAL CENTRE

Charity Registration Number: 274095

Annual Report and Unaudited Financial Statements

Reporting period 1 July 2024 to 30 June 2025



Introduction

On behalf of the Board of Trustees and our dedicated team, we are pleased to present this Trustees' Annual Report for the year ending 30 June 2025. This report provides a transparent and comprehensive account of our activities, achievements, and finances over the past twelve months.

Exeter Mosque and Cultural Centre (hereinafter referred to as **EMCC** / the **Mosque** / the **Charity**) was established in mid-1970s with the charitable purposes of advancing the religion of Islam and promoting the education of Muslim children in accordance with the teachings of the Holy Qur'an and the Sunnah (the practices and sayings of the Prophet Muhammad, peace be upon him). The Charity was also founded with the aim of providing relief to those in need.

Since then, we have grown from a small, locally focused initiative into an organisation that serves thousands of local and visiting Muslims, non-Muslim visitors and supports local school religious education curriculum by providing education visits to EEMC. This report is an opportunity to reflect on that journey and to share the progress we have made with our supporters, donors, beneficiaries, and the wider community.

We are proud to present these pages not only as a record of accountability, but as a reflection of the positive outcomes that can be achieved through collective effort.

Key details of the Charity

- Registered charity name: EXETER MOSQUE AND CULTURAL CENTRE
- Charity registration number: 274095
- Principal office: 12-13 York Road, Exeter, Devon, EX4 6PG

The Trustees

- S Hassan
- F Hakimi
- R Ahmed
- T Hassan (Charity Secretary)
- M Saflo (Chairman)

Independent Examiner

Amanullah Abdul Qayyum – FCCA
AQ Accountants Limited
71 Grenville Avenue
Exeter
EX4 8UE



Structure, governance and management

The Trustees are responsible for the overall governance and strategic direction of EMCC and for ensuring that the Charity operates in accordance with its governing document, the Constitution, and the requirements of charity law. The Trustees act collectively in the best interests of the Charity and ensure that its activities further its charitable purposes for the public benefit.

All Trustees serve on a voluntary basis and receive no remuneration or financial benefit. The Trustees meet regularly to review the performance of the Charity, make key decisions relating to its operation, and oversee the management of the Mosque and associated community facilities. They work to ensure that staff and volunteers operate effectively together to deliver the Charity's objectives.

The Trustees are responsible for appointing new Trustees. In doing so, they seek individuals with appropriate skills, experience, and commitment to support the Charity's aims. New Trustees receive an induction and are provided with copies of the Constitution and relevant policies and procedures to enable them to fulfil their duties effectively.

The Trustees have considered the major risks to which the Charity is exposed and are satisfied that appropriate systems and controls are in place to manage those risks. This includes maintaining adequate insurance cover and regularly reviewing the Charity's financial position.

The Charity has appropriate safeguarding arrangements in place. Disclosure and Barring Service (DBS) checks are carried out for all staff and volunteers who work with children or other vulnerable groups, supported by safeguarding policies that are reviewed on a regular basis.

The Charity maintains a range of written policies covering matters such as the safeguarding of Charity assets, staff conduct, admissions, behaviour, whistleblowing, and equality. These policies are kept under review and are updated as necessary to ensure compliance with legal requirements and good governance practice.

Governing document

Exeter Mosque and Cultural Centre (formerly Islamic Centre of the South-West (Exeter)) is constituted as a Charitable Trust with the Charity Commission. The Constitution was adopted on 1 December 1976, and amended subsequently on 10 July 1977, 17 December 1991 and 24 February 2014.



Objectives and activities

The mission of EMCC is to:

- a) Advance the religion of Islam in accordance with the tenets and doctrines of the Holy Quran and Sunnah, (the actions and sayings of the Prophet Mohammed, peace be upon him).
- b) Advance the education of Muslim children in accordance with the tenets and doctrines of Islam.
- c) Provide relief to such Muslims who are poor and needy.

Strategies

The objects set out in the Constitution are delivered through a wide range of activities and services designed to engage both the community of worshippers and the wider public. The Trustees ensure that EMCC's activities are inclusive and accessible, enabling the Charity to benefit as many people as possible. A variety of projects and initiatives are therefore organised throughout the year in furtherance of the Charity's charitable purposes.

Education remains a central element of EMCC's work. The Charity provides regular educational classes for both children and adults covering the core tenets of the Islamic faith, alongside teaching civic responsibility, social cohesion, and the importance of contributing positively to the wellbeing and prosperity of the wider community. These activities support personal development and promote mutual understanding and respect.

EMCC also plays an active role in promoting awareness and understanding of Islam and in addressing misconceptions about the faith. This is achieved through hosting visits from schools, colleges, faith groups, community organisations, and members of the public. Visitors are typically offered an introduction to Islam, a tour of the Mosque, the opportunity to engage in open discussion and ask questions, helping to foster interfaith dialogue and community cohesion.

In addition, EMCC provides a range of social and community-focused activities for children, young people, and adults. During the month of Ramadan, the Charity organises weekly community Iftar meals, together with a larger communal Iftar and Eid celebrations. These events promote inclusion, wellbeing, and social connection. Throughout term time, weekly football sessions are arranged for young people, and during school holidays a programme of activities is provided for children to encourage participation, physical activity, and positive use of free time.



Use of volunteers

Volunteers are a vital resource to the Charity and play a key role in supporting both its faith-based and community activities. They contribute significantly to the day-to-day running of the Mosque, including maintaining the facilities and supporting events, and are particularly integral to the delivery of open days and community Iftar gatherings. The Trustees also give their time freely and regularly support these activities, demonstrating strong leadership and commitment to the Charity's work.

Activities and achievements

It has been another very busy year, and the Mosque continues to carry out many activities based on the Constitution's objectives. These include, but are not restricted to the following:-

New Muslims: In the previous year, a total of 19 non-Muslims reverted to Islam in Exeter Mosque.

Festivals: There are biannual Eid Prayers attended by over 1,600 people at the start of each festival.

Prayers: The Mosque holds five daily prayers and Friday Prayers catering for roughly between 1200 and 1400 people. These include khutbahs (sermons), which encourage following Islamic principles of acceptance, responsibility, and recognition. Prayers during Ramadan attract a large number of men, women and children, who all experience attachment and increased spirituality in the evening.

Feeding: During the month of Ramadan, EMCC ensures that those observing the fast are supported through the provision of daily iftar meals, with a particular focus on single Muslims, as well as hosting larger community iftars at weekends.

Fiqh Classes: A weekly Fiqh lesson by Dr. Mustafa Baig on different Islamic laws every Tuesday.

New Muslims' Support Lesson: Fridays 7:30 pm to 8:30 pm.

Sisters' Halaqah: Tuesdays 6 pm to 7:15 pm.

Sisters' Quran Class: Saturdays after Dhuhr.

Quran classes: EMCC continues to conduct regular classes for children and adults. There are three different programs for children and adults:

1. **Weekend Islamic Madrasah:** Students are enrolled and divided into seven classes, according to their age and educational needs. Students are taught the Holy Quran and its teachings, Seerah (life) of the Prophet Mohammed (peace be upon him) and his teachings (hadith), the knowledge of faith, Fiqh, and Islamic manners and etiquette. The classes are held in a very relaxed, friendly, and enjoyable environment.



2. **Weekdays Hifz Programme:** In this programme, Children memorise the Holy Quran along with learning Tajweed, Basic Islamic knowledge, Stories of the Prophets, and Islamic manners. There are five total levels, which include beginners, foundation, advanced, pre-Hifz and Hifz.
3. **Adult Lessons:** Currently, three adult classes are being conducted by three Imams weekly, which are open to all brothers. Saturday: Foundation class for the Beginners, Sunday: advanced Tajweed Class and Tuesday: Tafseer Class.

Youth Club: EMCC holds weekly sports activities for the youth. This is a great opportunity for the youth to participate in mainly indoor sports. Also, to encourage the use of the Mosque and its services.

Holiday Club: During the school holidays, the Holiday Club is organised several times for the children so they can socialise and participate in various conducive activities. These activities are managed by our volunteers.

Girls' Club: This is organised on Sundays with the presence of volunteer mothers.

Cleaning the Mosque: Volunteers regularly clean the Mosque premises with various groups coming in on a weekly basis.

Mosque Open Days: The Mosque hosts Open Days 2 times a year. These events are well attended by neighbours, members of various community organisations, the Police, and many individuals. The feedback from these events is positive and offers the wider community an opportunity to find out about the events and activities that take place throughout the year at EMCC.

School Visits: EMCC welcomes visits from a wide range of schools and colleges throughout the year, supporting education and community understanding. During these visits, pupils are provided with an accessible introduction to Islam, including discussion of the experiences and challenges faced by Muslims living in Western society. Refreshments are offered to ensure a warm and welcoming environment.

Teaching and administrative staff regularly express their appreciation for the positive reception and the valuable educational opportunities provided to students and staff. The Imam engages openly with visitors and responds to a wide range of questions from students, parents, and teachers on matters relating to faith, culture, and society.

Many schools and colleges return for repeat visits, reflecting the value of these engagements. During the reporting year, a total of 3,250 students and teachers visited the Mosque.

No.	School/College Name	Number of Attendees (students + staff)	Date Attended
1	Willowbrook School	67	02/07/2024
2	Littletown Primary Academy	55	03/07/2024
3	Newton Abott College	31	09/07/2024



No.	School/College Name	Number of Attendees (students + staff)	Date Attended
4	Pilton Community College	22	10/07/2024
5	School For Inspiring Talents	09	15/07/2024
6	Shebbear Community School	39	17/07/2024
7	St Peter's School	153	23/07/2024
8	St Peter's School	153	24/07/2024
9	Wellington School	36	26/09/2024
10	Exeter College	16	03/10/2024
11	Queen College, Taunton	15	08/10/2024
12	Pinhoe Primary School	70	10/10/2024
13	Exeter School	22	16/10/2024
14	Seaton Primary School	98	23/10/2024
15	Seaton Primary School	67	06/11/2024
16	Islington Primary School	26	11/11/2024
17	Hazlegrove Preparatory School	29	12/11/2024
18	Exeter School	24	13/11/2024
19	University Chaplaincy Team	30	13/11/2024
20	Yeo Valley Primary School	25	14/11/2024
21	Lewannick CP School	68	20/11/2024
22	St Sidwell Primary School	29	28/11/2024
23	St Leonards Primary School	96	04/12/2024
24	Brixton Primary School	45	05/12/2024
25	St Michael's Primary School	66	12/12/2024
26	Broadclyst Community Primary School	46	13/01/2025
27	Broadclyst Community Primary School	46	14/01/2025
28	Monkerton Primary School	45	16/01/2025
29	Hennock Primary School	20	20/01/2025
30	Westclyst Community Primary School	45	20/01/2025
31	Westclyst Community Primary School	45	21/01/2025
32	Monkerton Primary School	45	23/01/2025
33	Newton Poppleford School	28	27/01/2025
34	Newton Abbot U3A (Adult Group)	34	28/01/2025
35	Marpool Primary School	52	30/01/2025
36	Countess Wear Primary School	30	30/01/2025
37	Ladysmith Infant School	72	05/02/2025
38	Stokenteignhead Primary School	16	06/02/2025
39	Exeter College	80	12/02/2025
40	St Joseph's Primary School	32	13/02/2025
41	Exeter City Football Club	85	17/02/2025
42	3 rd Exeter Air Scouts	21	24/02/2025
43	Ventrus Multi Academy Trust	30	25/02/2025
44	Landscore Primary School	53	24/02/2025
45	Torrington Bluecoat Primary School	61	01/04/2025
46	Churchstanton Primary School	20	02/04/2025



No.	School/College Name	Number of Attendees (students + staff)	Date Attended
47	Willowbrook Primary School	70	03/04/2025
48	Honiton Discovering Churches Group	78	10/04/2025
49	Bickleigh Primary School	18	01/04/2025
50	Goodleigh Primary School	24	23/04/2025
51	Denbury Primary School	39	30/04/2025
52	Mayfield College	27	01/05/2025
53	Stockhill Junior School	48	07/05/2025
54	Tor Bridge High School	20	07/05/2025
55	Stockhill Junior School	48	08/05/2025
56	Woodbury Primary School	33	19/05/2025
57	Wimple Primary School	25	22/05/2025
58	Barton Hill Academy	35	02/06/2025
59	Barton Hill Academy	33	03/06/2025
60	Nancledra School	24	05/06/2025
61	Barton Hill Academy	32	09/06/2025
62	Pilton Bluecoat C Of E Junior School	76	10/06/2025
63	Littletown Primary School	64	11/06/2025
64	Mount Kelly College	27	17/06/2025
65	South Molton Community Primary School	140	19/06/2025
66	St. Sidwell Primary School	35	23/06/2025
67	Newton Abott College	22	24/06/2025
68	Sherwell Valley Primary School	35	24/06/2025
69	Littleham Primary School	33	24/06/2025
70	Exeter School	32	25/06/2025
71	Sherwell Valley Primary School	35	25/06/2025

Various Events: Throughout the year, different community groups organised various events, such as Islamic lectures, Q&A sessions, and an Eid Party.

Group/Individual Visits: Many groups have visited this year, and there has been an increase in the number of engagements. A list of organisations and individuals includes the following, and some have visited multiple times.

Organisational/Individual visits	Context	Date(s) attended
Workshop for Sisters	Islamic Workshop	06/07/2024
Talk By Sheikh Ashiq	Muslim Family	06/08/2024
Training Program	Life Saving Training by ISOC	28/11/2024
Charity Event	Charity Week Funday	27/10/2024
Fundraising Eden	A fundraising event by the Garden of Eden	11/11/2024



Organisational/Individual visits	Context	Date(s) attended
Workshop	Cancer Awareness Workshop	23/11/2024
Training Program	Open Day training program	23/11/2024
Talk by Prof. Ilan Pappé	Ethnic Cleansing to Genocide: Past, Present and Future of Palestine	07/12/2024
Talk by Muhammad Abdul Bari	Community Builders of Tomorrow	22/12/2024
Talk by Ustadh Shabbir Hassan	Productive Ramadan	01/02/2025
Imam Ahmed	Imam Ahmed visited Exeter University at the opening of the Multi-faith Centre	13/03/2025
Talk by Abdullah Al Anjari	The Roots of Israeli Settler Colonialism in Palestine	10/05/2025
Picnic	Girls' Picnic at the mosque garden	26/05/2025
Talk by Abdullah Moaswes	The Kashmir Crisis and Its Palestine Connection	14/06/2025
Independent Visits	A total of 35 people visited EMCC to meet Imam Ahmed	Various dates
Hospital Visits	Imam Ahmed, Imam Anas and Imam Masum occasionally visited Exeter Hospital to see Muslim patients	Various dates
Prison Visits	Imam Anas occasionally visited Exeter Prison to deliver Khutbahs and lead Jumu'ah prayer	Various dates
Islamic Nikah arrangements with Imam Ahmed	EMCC is often used as a venue for simple nikah (wedding) events, and the Imam conducts the ceremony according to Islamic traditions	Various dates
New Muslim Consultation with Imams	*Imams often meet with new Muslims as and when requested. there are initiatives to welcome new Muslims to the faith, including regular gatherings to support the needs of those who have adopted Islam as a way of life, dinner events, coffee meetups and trips to various places of interest. *19 people have met and reverted/converted to Islam at EMCC between 1 July 2024 and 30 June 2025, all of which were conducted and witnessed by Imam Ahmed and other witnesses. EMCC and its staff and volunteers continue to offer support	Various dates



Organisational/Individual visits	Context	Date(s) attended
	and guidance to people who wish to adopt Islam as a way of life	

Counselling: The Imam provides significant pastoral support to individuals and families within the community, offering guidance and assistance with a range of personal, social, and spiritual issues. This support includes visiting Muslim patients at the Royal Devon and Exeter Hospital, where appropriate, and liaising with external organisations when required to support individuals effectively.

Communication: The Mosque has dealt with many emails, letters, and telephone queries throughout the year. We were able to offer guidance and direction, answer questions and arrange meetings or talks.

Fundraising: The community has been active in raising funds for good causes, including renovation to generate further income. Members were encouraged to donate to UK charities. The month of Ramadan is particularly busy for charities and donors alike.

Reserves policy: The Trustees' policy is to maintain unrestricted reserves at a level sufficient to cover approximately three months of operating costs. During the year, the Charity has been unable to meet this target due to exceptional legal costs incurred in defending and protecting the reputation of EMCC. The Trustees continue to monitor the Charity's financial position closely and remain committed to rebuilding reserves where possible.

Principal funding resources: Our main sources of income are donations by the members of the community and rental income from the properties at 14/15 York Road.



The Trustees' request

EMCC warmly encourages members of the community to come forward with suggestions, participate in activities, offer support, and provide feedback, as we continue to improve and develop our services. We are also keen to welcome additional volunteers who are able to commit their time and skills to support the work of EMCC and help build a sustainable future for the Mosque as a key stakeholder in the community it serves.

The Trustees ask the community to keep in their prayers all those who organise, participate in, and support the wide range of activities provided by EMCC, and ask Allah to reward their efforts. It is truly encouraging to see how strongly the Mosque is embedded within the wider community, engaging positively with a broad range of stakeholders. This is reflected in the diversity and reach of the activities that EMCC continues to offer.

The Trustees' annual report was approved on 25 April 2026 and signed on behalf of the Board of Trustees by

Rehana Ahmed

Trustee

Date: 25.04.2026

M Moslem Saflo

Chair

Date: 25.04.2026



EXETER MOSQUE AND CULTURAL CENTRE

Statement of Financial Activities

		30 June 2025		2024	
		2025		2024	
		Unrestricted			
		funds	Total funds	Total fund	
Income and endowments	Note	£	£	£	
Donations and legacies	4	115,591	115,591	126,484	
Grants	5	-	-	-	
Other activities	6	140,515	140,515	96,057	
Total income		256,106	256,106	222,542	
Expenditure					
Expenditure on charitable activities	7,10	122,057	122,057	85,056	
Other expenditure	8	102,943	102,943	152,206	
Total expenditure		225,000	225,000	237,262	
Net income and net movement in funds		31,106	31,106	-	14,720
Reconciliation of funds					
Total funds brought forward		1,963,921	1,963,921	1,978,641	
Total funds carried forward	16	1,995,027	1,995,027	1,963,921	

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure is derived from continuing activities.

The notes on pages 14 to 18 form part of these financial statements



EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements

Year ended 30 June 2025

EXETER MOSQUE AND CULTURAL CENTRE

Statement of Financial Position

Year ended 30 June 2025

		2025	2024
		£	£
Fixed assets	Note		
Tangible fixed assets	13	1,973,349	1,992,442
Current assets			
Debtors	14	10,460	-
Cash at bank and in hand		61,170	15,053
		<u>71,630</u>	<u>15,053</u>
Creditors: amounts falling due within one year	15	49,952	43,574
Net current liabilities		<u>21,678</u>	<u>28,521</u>
Total assets less current liabilities		<u>1,995,027</u>	<u>1,963,921</u>
Net assets		<u>1,995,027</u>	<u>1,963,921</u>
Funds of the charity			
Unrestricted funds		<u>1,995,027</u>	<u>1,963,921</u>
Total charity funds	16	<u>1,995,027</u>	<u>1,963,921</u>

These financial statements were approved by the Board of Trustees and authorised for issue on 25 April, 2026, and are signed on behalf of the Board by:


M Moslem Saflo
Chair

The notes on pages 14 to 18 form part of these financial statements



EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements

Year ended 30 June 2025

1. General information

The Charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is 12-13 York Road, Exeter, Devon, EX4 6PG, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

(a) Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

(b) Going concern

There are no material uncertainties about the Charity's ability to continue.

(c) Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the Trustees for particular future projects or commitments.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.



EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements

Year ended 30 June 2025

Accounting policies (*continued*)

(d) Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

1. income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
2. legacy income is recognised when receipt is probable and entitlement is established.
3. income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
4. income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

(e) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

1. expenditure incurred in raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
2. expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
3. other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

(f) Tangible assets

All fixed assets are initially recorded at cost and are capitalised if they are used for more than one year and cost at least £500.

The Trustees consider that the rental generating element of the property at 14/15 York Road is an integral part of the Mosque as a whole, and the ownership is governed by Sharia Law. Therefore, the value of the land and buildings owned is irrelevant because these will never be sold, as the Charity could not continue its activity without them. The Charity will therefore continue to account for their buildings at cost less annual depreciation.



EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements

Year ended 30 June 2025

3. Accounting policies (continued)

(g) Depreciation

Depreciation is calculated so as to write off the cost of valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land and Property - Building -	1% per annum reducing balance
Fixtures, fittings and equipment -	15% per annum reducing balance

4 Donations and legacies

	Unrestricted funds	Total Funds	Unrestricted funds	Total Funds
	£	2025	£	2024
Donations				
Donations	115,591	115,591	126,484	126,484

5 Grants

	Unrestricted funds	Total Funds	Unrestricted funds	Total Funds
	£	2025	£	2024
Exeter City Council	-	-	-	-
Natural England	-	-	-	-
Coronavirus Job Retention Scheme	-	-	-	-
Devon County Council	-	-	-	-
	-	-	-	-

6 Other activities

	Unrestricted funds	Total Funds	Unrestricted funds	Total Funds
	£	2025	£	2024
Rental income - 15 York Road	65,527	65,527	46,910	46,910
Rental income - 14 York Road	14,316	14,316	4,352	4,352
School visits fees	680	680	240	240
Madrassa fees	59,993	59,993	44,555	44,555
	140,515	140,515	96,057	96,057



EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements

Year ended 30 June 2025

7. Expenditure on charitable activities by fund type

	Unrestricted funds	Total Funds	Total Funds
		2025	2024
	£	£	£
Governance costs - Salaries	121,337	121,337	82,866

8 Other expenditure

	Unrestricted funds	Total Funds	Total Funds
		2025	2024
	£	£	£
Other resources expended	102,943	102,943	152,206
	102,943	102,943	152,206

9 Net (expenditure)/income

	2025	2024
	£	£
Net (expenditure)/income is stated after charging/(crediting)		
Depreciation of tangible fixed assets (note 13)	22,221	22,431
	24,246	24,455

10 Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	720	2,190

11 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	121,337	82,866

The average number of employees during the year was 14, (2024-25)

No employee received employee benefits of more that £6,000 during the year (2023: NIL).

12 Trustee remuneration, expenses and benefits

No remuneration, expenses or other benefits from employment with the Charity of a related entity were received by the Trustees.



EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements

Year ended 30 June 2025

13 Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 July 2024	2,239,826	47,267	2,287,092
	804	2,324	3,128
At 30 June 2025	2,240,630	49,591	2,290,220
Depreciation			
At 1 July 2024	261,242	33,409	294,650
Charge for the year	19,793.88	2,427.33	22,221
At 30 June 2025	281,035	35,836	316,872
Carrying amount at 30 June 2025	1,959,594	13,755	1,973,349
AT 30 June 2024	1,978,584	13,858	1,992,442

14 Debtors

	2025 £	2024 £
Debtors (Rent)	3,425	-
Prepayments	7,035	-
	10,460	-

15 Creditors: amount falling due within one year

	2025 £	2024 £
Creditors	11,966	17,739
Social securities and other taxes	1,975	-
Accruals	800	800
Other creditors	35,212	25,479
	49,952	43,574

Other creditors related to loans made to the Charity by private individuals under Qard-e-Hasana agreements in order to assist the funding of the improvements 14 York Road, Exeter, and with legal fee for the defamation proceedings.

The loans are unsecured, interest free and repayable on demand.

16 Analysis of the charitable fund

	1 July 2024 £	Income £	Expenditure £	30 June 2025 £
Unrestricted funds				
General funds	1,963,921	256,106	-	225,000
				1,995,027

	1 July 2023 £	Income £	Expenditure £	30 June 2024 £
General funds	1,978,641	222,542	-	237,262
				1,963,921



EXETER MOSQUE AND CULTURAL CENTRE

EXETER MOSQUE AND CULTURAL CENTRE

Management Information

Year ended 30 June 2025

2024
1

2

66,333	43,531
	31,513
	12,018
40,183	37,028
126,484	115,501

The following pages do not form part of the financial statement

16,510	66,517
4,333	14,318
340	600
44,982	84,903
90,023	146,338
325,313	328,106
83,808	151,337
2,178	130
85,986	151,467
153,308	103,043
337,305	233,009
14,130	31,100

This statement is unaudited



EXETER MOSQUE AND CULTURAL CENTRE

Detailed Statements of Financial Activities

30 June 2025

Income and endowments	2025 £	2024 £
Donations and legacies		
Collection Box/Sundry donations	42,537	86,333
Development - 14 York Road	21,572	-
Donations for other disasters	13,847	-
Friday Jummah	37,635	40,152
	<u>115,591</u>	<u>126,484</u>
Grants		
Natural England	-	-
Exeter City Council	-	-
Devon County Council	-	-
Coronavirus Job Retention Scheme	-	-
	<u>-</u>	<u>-</u>
Other activities		
Rental income – 15 York Road, Exeter	65,527	46,910
Rental income – 14 York Road, Exeter	14,316	4,352
School visit fees	680	240
Madrassa fees	59,993	44,555
	<u>140,515</u>	<u>96,057</u>
Total income	<u>256,106</u>	<u>222,542</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	121,337	82,866
Independent Examiner's fees	720	2,190
	<u>122,057</u>	<u>85,056</u>
Other expenditure		
Other resources expended	102,943	152,206
Total expenditure	<u>225,000</u>	<u>237,262</u>
Net income for the year	<u>31,106</u>	<u>- 14,720</u>

This statement is unaudited



EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Detailed Statements of Financial Activities
30 June 2025

OTHER RESOURCES EXPENDED

	Unrestricted Fund	Total Funds 2025	Total Funds 2024
	£		£
Other resources expended comprises:-			
a- Bank charges	1,235	1,235	1,164
b- Bookkeeping (including payroll maintenance)	1,296	1,296	1,296
c- Cash & Carry	1,672	1,672	382
d- Catering	2,151	2,151	1,204
e- Cleaning	116	116	140
f- Corporation Tax	-	-	-
g- Council tax - 14/15 York Road	1,305	1,305	3,232
h- Charitable Donations	13,847	13,847	16,738
i- Electricity	6,663	6,663	11,164
j- Fixture, fittings & equipment depreciation	2,427	2,427	2,446
k- Freehold property depreciation	19,794	19,794	19,986
l- Employer's NI	1,993	1,993	-
m- Gas	5,404	5,404	3,759
n- Insurance	9,428	9,428	8,598
o- Legal fees	8,473	8,473	11,689
p- Letting agent fees	6,048	6,048	4,771
q- Lift Maintenance	312	312	312
r- Office expenses	39	39	193
s- Other professional fee	-	-	-
t- Property maintenance 14/15 York Road	1,153	1,153	17,357
u- Property maintenance and repairs - Mosque	8,302	8,302	7,123
v- Security services	499	499	1,577
w- Subscriptions	60	60	245
x- Sundry expenses	-	-	-
y- Teaching fees	4,867	4,867	31,895
z- Teaching materials	- 17 -	17	333
aa- Telephone and Internet	1,543	1,543	767
ab- Utilities - 14/15 York Road	864	864	2,288
ac- Utilities - Mosque	-	-	-
ac- Water	3,467	3,467	3,547
	<u>102,943</u>	<u>102,943</u>	<u>152,206</u>

Notes:

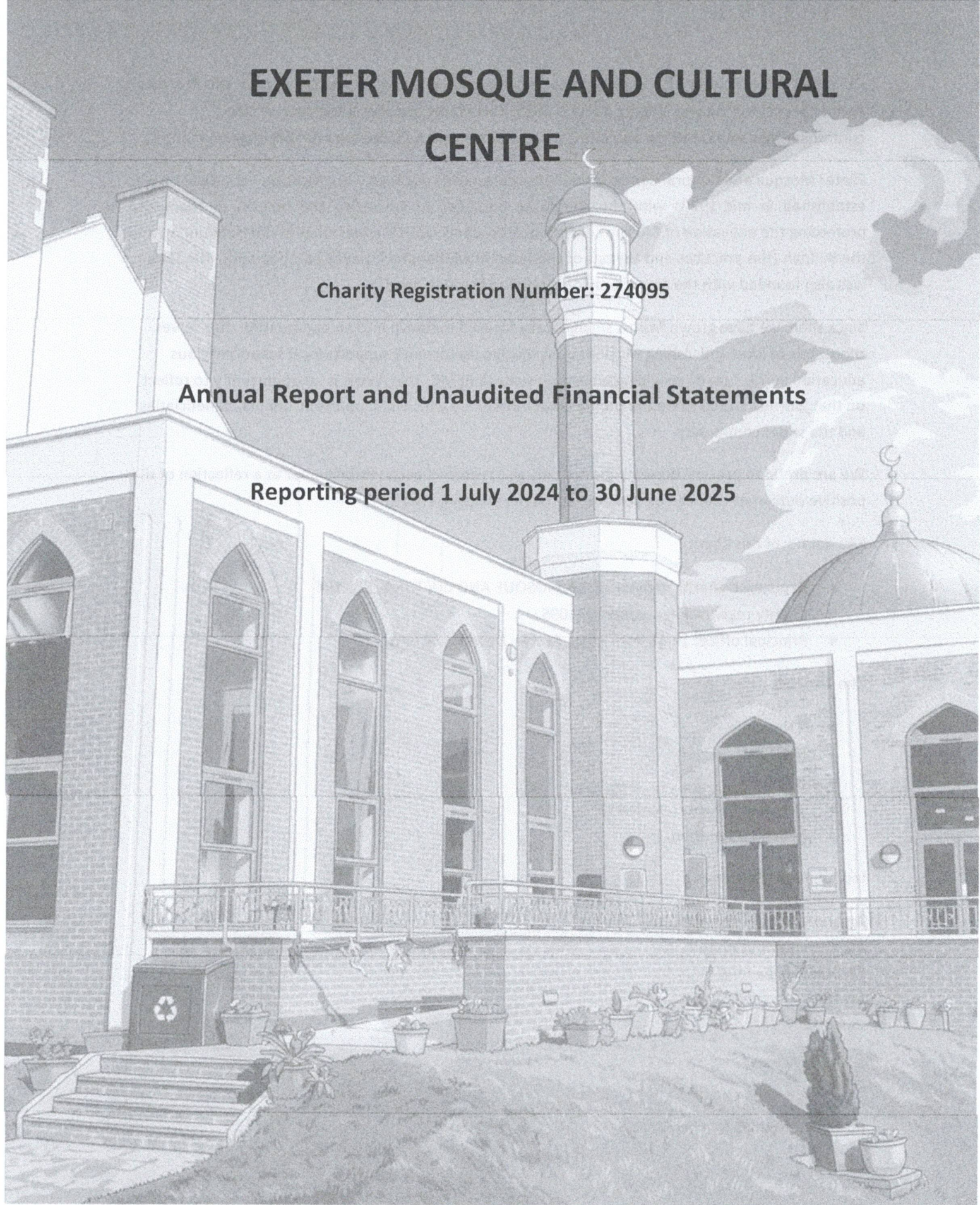
1. Charitable donations: Islamic Relief UK - (Emergency funds - Afghanistan emergency, East Africa emergency, Bangladesh flood, Pakistan flood and Syria/Turkey earthquake.)

EXETER MOSQUE AND CULTURAL CENTRE

Charity Registration Number: 274095

Annual Report and Unaudited Financial Statements

Reporting period 1 July 2024 to 30 June 2025





Introduction

On behalf of the Board of Trustees and our dedicated team, we are pleased to present this Trustees' Annual Report for the year ending 30 June 2025. This report provides a transparent and comprehensive account of our activities, achievements, and finances over the past twelve months.

Exeter Mosque and Cultural Centre (hereinafter referred to as **EMCC** / the **Mosque** / the **Charity**) was established in mid-1970s with the charitable purposes of advancing the religion of Islam and promoting the education of Muslim children in accordance with the teachings of the Holy Qur'an and the Sunnah (the practices and sayings of the Prophet Muhammad, peace be upon him). The Charity was also founded with the aim of providing relief to those in need.

Since then, we have grown from a small, locally focused initiative into an organisation that serves thousands of local and visiting Muslims, non-Muslim visitors and supports local school religious education curriculum by providing education visits to EEMC. This report is an opportunity to reflect on that journey and to share the progress we have made with our supporters, donors, beneficiaries, and the wider community.

We are proud to present these pages not only as a record of accountability, but as a reflection of the positive outcomes that can be achieved through collective effort.

Key details of the Charity

- Registered charity name: EXETER MOSQUE AND CULTURAL CENTRE
- Charity registration number: 274095
- Principal office: 12-13 York Road, Exeter, Devon, EX4 6PG

The Trustees

- S Hassan
- F Hakimi
- R Ahmed
- T Hassan (Charity Secretary)
- M Saflo (Chairman)

Independent Examiner

Amanullah Abdul Qayyum – FCCA
AQ Accountants Limited
71 Grenville Avenue
Exeter
EX4 8UE



Structure, governance and management

The Trustees are responsible for the overall governance and strategic direction of EMCC and for ensuring that the Charity operates in accordance with its governing document, the Constitution, and the requirements of charity law. The Trustees act collectively in the best interests of the Charity and ensure that its activities further its charitable purposes for the public benefit.

All Trustees serve on a voluntary basis and receive no remuneration or financial benefit. The Trustees meet regularly to review the performance of the Charity, make key decisions relating to its operation, and oversee the management of the Mosque and associated community facilities. They work to ensure that staff and volunteers operate effectively together to deliver the Charity's objectives.

The Trustees are responsible for appointing new Trustees. In doing so, they seek individuals with appropriate skills, experience, and commitment to support the Charity's aims. New Trustees receive an induction and are provided with copies of the Constitution and relevant policies and procedures to enable them to fulfil their duties effectively.

The Trustees have considered the major risks to which the Charity is exposed and are satisfied that appropriate systems and controls are in place to manage those risks. This includes maintaining adequate insurance cover and regularly reviewing the Charity's financial position.

The Charity has appropriate safeguarding arrangements in place. Disclosure and Barring Service (DBS) checks are carried out for all staff and volunteers who work with children or other vulnerable groups, supported by safeguarding policies that are reviewed on a regular basis.

The Charity maintains a range of written policies covering matters such as the safeguarding of Charity assets, staff conduct, admissions, behaviour, whistleblowing, and equality. These policies are kept under review and are updated as necessary to ensure compliance with legal requirements and good governance practice.

Governing document

Exeter Mosque and Cultural Centre (formerly Islamic Centre of the South-West (Exeter)) is constituted as a Charitable Trust with the Charity Commission. The Constitution was adopted on 1 December 1976, and amended subsequently on 10 July 1977, 17 December 1991 and 24 February 2014.



Objectives and activities

The mission of EMCC is to:

- a) Advance the religion of Islam in accordance with the tenets and doctrines of the Holy Quran and Sunnah, (the actions and sayings of the Prophet Mohammed, peace be upon him).
- b) Advance the education of Muslim children in accordance with the tenets and doctrines of Islam.
- c) Provide relief to such Muslims who are poor and needy.

Strategies

The objects set out in the Constitution are delivered through a wide range of activities and services designed to engage both the community of worshippers and the wider public. The Trustees ensure that EMCC's activities are inclusive and accessible, enabling the Charity to benefit as many people as possible. A variety of projects and initiatives are therefore organised throughout the year in furtherance of the Charity's charitable purposes.

Education remains a central element of EMCC's work. The Charity provides regular educational classes for both children and adults covering the core tenets of the Islamic faith, alongside teaching civic responsibility, social cohesion, and the importance of contributing positively to the wellbeing and prosperity of the wider community. These activities support personal development and promote mutual understanding and respect.

EMCC also plays an active role in promoting awareness and understanding of Islam and in addressing misconceptions about the faith. This is achieved through hosting visits from schools, colleges, faith groups, community organisations, and members of the public. Visitors are typically offered an introduction to Islam, a tour of the Mosque, the opportunity to engage in open discussion and ask questions, helping to foster interfaith dialogue and community cohesion.

In addition, EMCC provides a range of social and community-focused activities for children, young people, and adults. During the month of Ramadan, the Charity organises weekly community Iftar meals, together with a larger communal Iftar and Eid celebrations. These events promote inclusion, wellbeing, and social connection. Throughout term time, weekly football sessions are arranged for young people, and during school holidays a programme of activities is provided for children to encourage participation, physical activity, and positive use of free time.



Use of volunteers

Volunteers are a vital resource to the Charity and play a key role in supporting both its faith-based and community activities. They contribute significantly to the day-to-day running of the Mosque, including maintaining the facilities and supporting events, and are particularly integral to the delivery of open days and community Iftar gatherings. The Trustees also give their time freely and regularly support these activities, demonstrating strong leadership and commitment to the Charity's work.

Activities and achievements

It has been another very busy year, and the Mosque continues to carry out many activities based on the Constitution's objectives. These include, but are not restricted to the following:-

New Muslims: In the previous year, a total of 19 non-Muslims reverted to Islam in Exeter Mosque.

Festivals: There are biannual Eid Prayers attended by over 1,600 people at the start of each festival.

Prayers: The Mosque holds five daily prayers and Friday Prayers catering for roughly between 1200 and 1400 people. These include khutbahs (sermons), which encourage following Islamic principles of acceptance, responsibility, and recognition. Prayers during Ramadan attract a large number of men, women and children, who all experience attachment and increased spirituality in the evening.

Feeding: During the month of Ramadan, EMCC ensures that those observing the fast are supported through the provision of daily iftar meals, with a particular focus on single Muslims, as well as hosting larger community iftars at weekends.

Fiqh Classes: A weekly Fiqh lesson by Dr. Mustafa Baig on different Islamic laws every Tuesday.

New Muslims' Support Lesson: Fridays 7:30 pm to 8:30 pm.

Sisters' Halaqah: Tuesdays 6 pm to 7:15 pm.

Sisters' Quran Class: Saturdays after Dhuhr.

Quran classes: EMCC continues to conduct regular classes for children and adults. There are three different programs for children and adults:

1. **Weekend Islamic Madrasah:** Students are enrolled and divided into seven classes, according to their age and educational needs. Students are taught the Holy Quran and its teachings, Seerah (life) of the Prophet Mohammed (peace be upon him) and his teachings (hadith), the knowledge of faith, Fiqh, and Islamic manners and etiquette. The classes are held in a very relaxed, friendly, and enjoyable environment.



2. **Weekdays Hifz Programme:** In this programme, Children memorise the Holy Quran along with learning Tajweed, Basic Islamic knowledge, Stories of the Prophets, and Islamic manners. There are five total levels, which include beginners, foundation, advanced, pre-Hifz and Hifz.
3. **Adult Lessons:** Currently, three adult classes are being conducted by three Imams weekly, which are open to all brothers. Saturday: Foundation class for the Beginners, Sunday: advanced Tajweed Class and Tuesday: Tafseer Class.

Youth Club: EMCC holds weekly sports activities for the youth. This is a great opportunity for the youth to participate in mainly indoor sports. Also, to encourage the use of the Mosque and its services.

Holiday Club: During the school holidays, the Holiday Club is organised several times for the children so they can socialise and participate in various conducive activities. These activities are managed by our volunteers.

Girls' Club: This is organised on Sundays with the presence of volunteer mothers.

Cleaning the Mosque: Volunteers regularly clean the Mosque premises with various groups coming in on a weekly basis.

Mosque Open Days: The Mosque hosts Open Days 2 times a year. These events are well attended by neighbours, members of various community organisations, the Police, and many individuals. The feedback from these events is positive and offers the wider community an opportunity to find out about the events and activities that take place throughout the year at EMCC.

School Visits: EMCC welcomes visits from a wide range of schools and colleges throughout the year, supporting education and community understanding. During these visits, pupils are provided with an accessible introduction to Islam, including discussion of the experiences and challenges faced by Muslims living in Western society. Refreshments are offered to ensure a warm and welcoming environment.

Teaching and administrative staff regularly express their appreciation for the positive reception and the valuable educational opportunities provided to students and staff. The Imam engages openly with visitors and responds to a wide range of questions from students, parents, and teachers on matters relating to faith, culture, and society.

Many schools and colleges return for repeat visits, reflecting the value of these engagements. During the reporting year, a total of 3,250 students and teachers visited the Mosque.

No.	School/College Name	Number of Attendees (students + staff)	Date Attended
1	Willowbrook School	67	02/07/2024
2	Littletown Primary Academy	55	03/07/2024
3	Newton Abott College	31	09/07/2024



No.	School/College Name	Number of Attendees (students + staff)	Date Attended
4	Pilton Community College	22	10/07/2024
5	School For Inspiring Talents	09	15/07/2024
6	Shebbear Community School	39	17/07/2024
7	St Peter's School	153	23/07/2024
8	St Peter's School	153	24/07/2024
9	Wellington School	36	26/09/2024
10	Exeter College	16	03/10/2024
11	Queen College, Taunton	15	08/10/2024
12	Pinhoe Primary School	70	10/10/2024
13	Exeter School	22	16/10/2024
14	Seaton Primary School	98	23/10/2024
15	Seaton Primary School	67	06/11/2024
16	Islington Primary School	26	11/11/2024
17	Hazlegrove Preparatory School	29	12/11/2024
18	Exeter School	24	13/11/2024
19	University Chaplaincy Team	30	13/11/2024
20	Yeo Valley Primary School	25	14/11/2024
21	Lewannick CP School	68	20/11/2024
22	St Sidwell Primary School	29	28/11/2024
23	St Leonards Primary School	96	04/12/2024
24	Brixton Primary School	45	05/12/2024
25	St Michael's Primary School	66	12/12/2024
26	Broadclyst Community Primary School	46	13/01/2025
27	Broadclyst Community Primary School	46	14/01/2025
28	Monkerton Primary School	45	16/01/2025
29	Hennock Primary School	20	20/01/2025
30	Westclyst Community Primary School	45	20/01/2025
31	Westclyst Community Primary School	45	21/01/2025
32	Monkerton Primary School	45	23/01/2025
33	Newton Poppleford School	28	27/01/2025
34	Newton Abbot U3A (Adult Group)	34	28/01/2025
35	Marpool Primary School	52	30/01/2025
36	Countess Wear Primary School	30	30/01/2025
37	Ladysmith Infant School	72	05/02/2025
38	Stokenteignhead Primary School	16	06/02/2025
39	Exeter College	80	12/02/2025
40	St Joseph's Primary School	32	13/02/2025
41	Exeter City Football Club	85	17/02/2025
42	3 rd Exeter Air Scouts	21	24/02/2025
43	Ventrus Multi Academy Trust	30	25/02/2025
44	Landscore Primary School	53	24/02/2025
45	Torrington Bluecoat Primary School	61	01/04/2025
46	Churchstanton Primary School	20	02/04/2025



No.	School/College Name	Number of Attendees (students + staff)	Date Attended
47	Willowbrook Primary School	70	03/04/2025
48	Honiton Discovering Churches Group	78	10/04/2025
49	Bickleigh Primary School	18	01/04/2025
50	Goodleigh Primary School	24	23/04/2025
51	Denbury Primary School	39	30/04/2025
52	Mayfield College	27	01/05/2025
53	Stockhill Junior School	48	07/05/2025
54	Tor Bridge High School	20	07/05/2025
55	Stockhill Junior School	48	08/05/2025
56	Woodbury Primary School	33	19/05/2025
57	Wimple Primary School	25	22/05/2025
58	Barton Hill Academy	35	02/06/2025
59	Barton Hill Academy	33	03/06/2025
60	Nancledra School	24	05/06/2025
61	Barton Hill Academy	32	09/06/2025
62	Pilton Bluecoat C Of E Junior School	76	10/06/2025
63	Littletown Primary School	64	11/06/2025
64	Mount Kelly College	27	17/06/2025
65	South Molton Community Primary School	140	19/06/2025
66	St. Sidwell Primary School	35	23/06/2025
67	Newton Abott College	22	24/06/2025
68	Sherwell Valley Primary School	35	24/06/2025
69	Littleham Primary School	33	24/06/2025
70	Exeter School	32	25/06/2025
71	Sherwell Valley Primary School	35	25/06/2025

Various Events: Throughout the year, different community groups organised various events, such as Islamic lectures, Q&A sessions, and an Eid Party.

Group/Individual Visits: Many groups have visited this year, and there has been an increase in the number of engagements. A list of organisations and individuals includes the following, and some have visited multiple times.

Organisational/Individual visits	Context	Date(s) attended
Workshop for Sisters	Islamic Workshop	06/07/2024
Talk By Sheikh Ashiq	Muslim Family	06/08/2024
Training Program	Life Saving Training by ISOC	28/11/2024
Charity Event	Charity Week Funday	27/10/2024
Fundraising Eden	A fundraising event by the Garden of Eden	11/11/2024



Organisational/Individual visits	Context	Date(s) attended
Workshop	Cancer Awareness Workshop	23/11/2024
Training Program	Open Day training program	23/11/2024
Talk by Prof. Ilan Pappé	Ethnic Cleansing to Genocide: Past, Present and Future of Palestine	07/12/2024
Talk by Muhammad Abdul Bari	Community Builders of Tomorrow	22/12/2024
Talk by Ustadh Shabbir Hassan	Productive Ramadan	01/02/2025
Imam Ahmed	Imam Ahmed visited Exeter University at the opening of the Multi-faith Centre	13/03/2025
Talk by Abdullah Al Anjari	The Roots of Israeli Settler Colonialism in Palestine	10/05/2025
Picnic	Girls' Picnic at the mosque garden	26/05/2025
Talk by Abdullah Moaswes	The Kashmir Crisis and Its Palestine Connection	14/06/2025
Independent Visits	A total of 35 people visited EMCC to meet Imam Ahmed	Various dates
Hospital Visits	Imam Ahmed, Imam Anas and Imam Masum occasionally visited Exeter Hospital to see Muslim patients	Various dates
Prison Visits	Imam Anas occasionally visited Exeter Prison to deliver Khutbahs and lead Jumu'ah prayer	Various dates
Islamic Nikah arrangements with Imam Ahmed	EMCC is often used as a venue for simple nikah (wedding) events, and the Imam conducts the ceremony according to Islamic traditions	Various dates
New Muslim Consultation with Imams	*Imams often meet with new Muslims as and when requested. there are initiatives to welcome new Muslims to the faith, including regular gatherings to support the needs of those who have adopted Islam as a way of life, dinner events, coffee meetups and trips to various places of interest. *19 people have met and reverted/converted to Islam at EMCC between 1 July 2024 and 30 June 2025, all of which were conducted and witnessed by Imam Ahmed and other witnesses. EMCC and its staff and volunteers continue to offer support	Various dates



Organisational/Individual visits	Context	Date(s) attended
	and guidance to people who wish to adopt Islam as a way of life	

Counselling: The Imam provides significant pastoral support to individuals and families within the community, offering guidance and assistance with a range of personal, social, and spiritual issues. This support includes visiting Muslim patients at the Royal Devon and Exeter Hospital, where appropriate, and liaising with external organisations when required to support individuals effectively.

Communication: The Mosque has dealt with many emails, letters, and telephone queries throughout the year. We were able to offer guidance and direction, answer questions and arrange meetings or talks.

Fundraising: The community has been active in raising funds for good causes, including renovation to generate further income. Members were encouraged to donate to UK charities. The month of Ramadan is particularly busy for charities and donors alike.

Reserves policy: The Trustees' policy is to maintain unrestricted reserves at a level sufficient to cover approximately three months of operating costs. During the year, the Charity has been unable to meet this target due to exceptional legal costs incurred in defending and protecting the reputation of EMCC. The Trustees continue to monitor the Charity's financial position closely and remain committed to rebuilding reserves where possible.

Principal funding resources: Our main sources of income are donations by the members of the community and rental income from the properties at 14/15 York Road.



The Trustees' request

EMCC warmly encourages members of the community to come forward with suggestions, participate in activities, offer support, and provide feedback, as we continue to improve and develop our services. We are also keen to welcome additional volunteers who are able to commit their time and skills to support the work of EMCC and help build a sustainable future for the Mosque as a key stakeholder in the community it serves.

The Trustees ask the community to keep in their prayers all those who organise, participate in, and support the wide range of activities provided by EMCC, and ask Allah to reward their efforts. It is truly encouraging to see how strongly the Mosque is embedded within the wider community, engaging positively with a broad range of stakeholders. This is reflected in the diversity and reach of the activities that EMCC continues to offer.

The Trustees' annual report was approved on 25 April 2026 and signed on behalf of the Board of Trustees by

Rehana Ahmed

Trustee

Date: 25.04.2026

M Moslem Saflo

Chair

Date: 25.04.2026



EXETER MOSQUE AND CULTURAL CENTRE

Statement of Financial Activities

30 June 2025				
		2025	2024	
		Unrestricted	Total funds	Total fund
		funds	£	£
Income and endowments	Note			
Donations and legacies	4	115,591	115,591	126,484
Grants	5	-	-	-
Other activities	6	140,515	140,515	96,057
Total income		256,106	256,106	222,542
Expenditure				
Expenditure on charitable activities	7,10	122,057	122,057	85,056
Other expenditure	8	102,943	102,943	152,206
Total expenditure		225,000	225,000	237,262
Net income and net movement in funds		31,106	31,106	- 14,720
Reconciliation of funds				
Total funds brought forward		1,963,921	1,963,921	1,978,641
Total funds carried forward	16	1,995,027	1,995,027	1,963,921

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure is derived from continuing activities.

The notes on pages 14 to 18 form part of these financial statements



EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements

Year ended 30 June 2025

EXETER MOSQUE AND CULTURAL CENTRE

Statement of Financial Position

Year ended 30 June 2025

		2025	2024
		£	£
Fixed assets	Note		
Tangible fixed assets	13	1,973,349	1,992,442
Current assets			
Debtors	14	10,460	-
Cash at bank and in hand		61,170	15,053
		<u>71,630</u>	<u>15,053</u>
Creditors: amounts falling due within one year	15	49,952	43,574
Net current liabilities		<u>21,678</u>	<u>28,521</u>
Total assets less current liabilities		<u>1,995,027</u>	<u>1,963,921</u>
Net assets		<u>1,995,027</u>	<u>1,963,921</u>
Funds of the charity			
Unrestricted funds		<u>1,995,027</u>	<u>1,963,921</u>
Total charity funds	16	<u>1,995,027</u>	<u>1,963,921</u>

These financial statements were approved by the Board of Trustees and authorised for issue on 25 April, 2026, and are signed on behalf of the Board by:


M Moslem Saflo
Chair

The notes on pages 14 to 18 form part of these financial statements



EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements

Year ended 30 June 2025

1. General information

The Charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is 12-13 York Road, Exeter, Devon, EX4 6PG, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

(a) Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

(b) Going concern

There are no material uncertainties about the Charity's ability to continue.

(c) Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the Trustees for particular future projects or commitments.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.



EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements

Year ended 30 June 2025

Accounting policies (*continued*)

(d) Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

1. income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
2. legacy income is recognised when receipt is probable and entitlement is established.
3. income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
4. income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

(e) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

1. expenditure incurred in raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
2. expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
3. other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

(f) Tangible assets

All fixed assets are initially recorded at cost and are capitalised if they are used for more than one year and cost at least £500.

The Trustees consider that the rental generating element of the property at 14/15 York Road is an integral part of the Mosque as a whole, and the ownership is governed by Sharia Law. Therefore, the value of the land and buildings owned is irrelevant because these will never be sold, as the Charity could not continue its activity without them. The Charity will therefore continue to account for their buildings at cost less annual depreciation.



EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements

Year ended 30 June 2025

3. Accounting policies (continued)

(g) Depreciation

Depreciation is calculated so as to write off the cost of valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land and Property - Building -	1% per annum reducing balance
Fixtures, fittings and equipment -	15% per annum reducing balance

4 Donations and legacies

	Unrestricted funds	Total Funds	Unrestricted funds	Total Funds
	£	2025	£	2024
Donations				
Donations	115,591	115,591	126,484	126,484

5 Grants

	Unrestricted funds	Total Funds	Unrestricted funds	Total Funds
	£	2025	£	2024
Exeter City Council	-	-	-	-
Natural England	-	-	-	-
Coronavirus Job Retention Scheme	-	-	-	-
Devon County Council	-	-	-	-
	-	-	-	-

6 Other activities

	Unrestricted funds	Total Funds	Unrestricted funds	Total Funds
	£	2025	£	2024
Rental income - 15 York Road	65,527	65,527	46,910	46,910
Rental income - 14 York Road	14,316	14,316	4,352	4,352
School visits fees	680	680	240	240
Madrassa fees	59,993	59,993	44,555	44,555
	140,515	140,515	96,057	96,057



EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements

Year ended 30 June 2025

7. Expenditure on charitable activities by fund type

	Unrestricted funds	Total Funds	Total Funds
		2025	2024
	£	£	£
Governance costs - Salaries	121,337	121,337	82,866

8 Other expenditure

	Unrestricted funds	Total Funds	Total Funds
		2025	2024
	£	£	£
Other resources expended	102,943	102,943	152,206
	102,943	102,943	152,206

9 Net (expenditure)/income

	2025	2024
	£	£
Net (expenditure)/income is stated after charging/(crediting)		
Depreciation of tangible fixed assets (note 13)	22,221	22,431
	24,246	24,455

10 Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	720	2,190

11 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	121,337	82,866

The average number of employees during the year was 14, (2024-25)

No employee received employee benefits of more that £6,000 during the year (2023: NIL).

12 Trustee remuneration, expenses and benefits

No remuneration, expenses or other benefits from employment with the Charity of a related entity were received by the Trustees.



Notes to the Financial Statements

Year ended 30 June 2025

Land and buildings	Fixtures and fittings	Total
£	£	£
2,239,826	47,267	2,287,092
804	2,324	3,128
<u>2,240,630</u>	<u>49,591</u>	<u>2,290,220</u>
261,242	33,409	294,650
19,793.88	2,427.33	22,221
<u>281,035</u>	<u>35,836</u>	<u>316,872</u>
1,959,594	13,755	1,973,349
1,978,584	13,858	1,992,442

2025	2024
£	£
3,425	-
7,035	-
<u>10,460</u>	<u>-</u>

2025	2024
£	£
11,966	17,739
1,975	443
800	800
35,212	25,479
<u>49,952</u>	<u>43,574</u>

The loans are unsecured, interest free and repayable on demand.

1 July 2024	Income	Expenditure	30 June 2025
£	£	£	£
1,963,921	256,106	- 225,000	1,995,027

1 July 2023	Income	Expenditure	30 June 2024
£	£	£	£
1,978,641	222,542	- 237,262	1,963,921



EXETER MOSQUE AND CULTURAL CENTRE

EXETER MOSQUE AND CULTURAL CENTRE

Management Information

Year ended 30 June 2025

2024
1

2

66,333	43,531
	31,513
	12,018
40,133	37,025
126,464	115,501

The following pages do not form part of the financial statement

16,510	66,517
4,333	14,318
340	600
44,982	84,903
90,023	146,338
325,313	325,106
83,808	151,337
2,178	130
85,986	151,467
153,308	103,043
337,305	254,409
14,130	31,100

This statement is unaudited



EXETER MOSQUE AND CULTURAL CENTRE

Detailed Statements of Financial Activities

30 June 2025

Income and endowments	2025 £	2024 £
Donations and legacies		
Collection Box/Sundry donations	42,537	86,333
Development - 14 York Road	21,572	-
Donations for other disasters	13,847	-
Friday Jummah	37,635	40,152
	<u>115,591</u>	<u>126,484</u>
Grants		
Natural England	-	-
Exeter City Council	-	-
Devon County Council	-	-
Coronavirus Job Retention Scheme	-	-
	<u>-</u>	<u>-</u>
Other activities		
Rental income – 15 York Road, Exeter	65,527	46,910
Rental income – 14 York Road, Exeter	14,316	4,352
School visit fees	680	240
Madrassa fees	59,993	44,555
	<u>140,515</u>	<u>96,057</u>
Total income	<u>256,106</u>	<u>222,542</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	121,337	82,866
Independent Examiner's fees	720	2,190
	<u>122,057</u>	<u>85,056</u>
Other expenditure		
Other resources expended	102,943	152,206
Total expenditure	<u>225,000</u>	<u>237,262</u>
Net income for the year	<u>31,106</u>	<u>- 14,720</u>

This statement is unaudited



EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Detailed Statements of Financial Activities
30 June 2025

OTHER RESOURCES EXPENDED

	Unrestricted Fund	Total Funds 2025	Total Funds 2024
	£		£
Other resources expended comprises:-			
a- Bank charges	1,235	1,235	1,164
b- Bookkeeping (including payroll maintenance)	1,296	1,296	1,296
c- Cash & Carry	1,672	1,672	382
d- Catering	2,151	2,151	1,204
e- Cleaning	116	116	140
f- Corporation Tax	-	-	-
g- Council tax - 14/15 York Road	1,305	1,305	3,232
h- Charitable Donations	13,847	13,847	16,738
i- Electricity	6,663	6,663	11,164
j- Fixture, fittings & equipment depreciation	2,427	2,427	2,446
k- Freehold property depreciation	19,794	19,794	19,986
l- Employer's NI	1,993	1,993	-
m- Gas	5,404	5,404	3,759
n- Insurance	9,428	9,428	8,598
o- Legal fees	8,473	8,473	11,689
p- Letting agent fees	6,048	6,048	4,771
q- Lift Maintenance	312	312	312
r- Office expenses	39	39	193
s- Other professional fee	-	-	-
t- Property maintenance 14/15 York Road	1,153	1,153	17,357
u- Property maintenance and repairs - Mosque	8,302	8,302	7,123
v- Security services	499	499	1,577
w- Subscriptions	60	60	245
x- Sundry expenses	-	-	-
y- Teaching fees	4,867	4,867	31,895
z- Teaching materials	- 17	17	333
aa- Telephone and Internet	1,543	1,543	767
ab- Utilities - 14/15 York Road	864	864	2,288
ac- Utilities - Mosque	-	-	-
ac- Water	3,467	3,467	3,547
	<u>102,943</u>	<u>102,943</u>	<u>152,206</u>

Notes:

1. Charitable donations: Islamic Relief UK - (Emergency funds - Afghanistan emergency, East Africa emergency, Bangladesh flood, Pakistan flood and Syria/Turkey earthquake.)



Section A

Independent Examiner's Report

Report to the trustees

EXETER MOSQUE AND CULTURAL CENTRE

On accounts for the year
ended

30 June 2025

Charity no
(if any)

274095

Set out on pages

12 to 18

I report to the trustees on my examination of the accounts of the above charity for the year ended **30/06/2025**.

Responsibilities and
basis of report

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

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

Independent
examiner's statement

The charity's gross income exceeded £250,000, and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:

Date:

25/04/2026

Name:

Amanullah Abdul Qayyum - FCCA

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

The Association of Chartered Certified Accountants (ACCA)

Address:

The Adelphi, 1-11 John Adam Street, Adelphi Terrace
London, WC2N 6AU

Accounts

CHARITY REGISTRATION NUMBER: 274095

EXETER MOSQUE AND CULTURAL CENTRE
Unaudited Financial Statements
30 June 2024

EXETER MOSQUE AND CULTURAL CENTRE

Trustees' Annual Report Year ended 30 June 2024

The Trustees present their report and the unaudited financial statements of the Charity for the year ended 30 June 2024.

Reference and administrative details

Registered charity name EXETER MOSQUE AND CULTURAL CENTRE

Charity registration number 274095

Principal office 12-13 York Road Exeter

Devon EX4 6PG

England

The Trustees

S Hassan

F Hakimi

R Ahmed

T Hassan (Charity Secretary)

M Saflo (Chairman)

Independent Examiner

Amanullah Abdul Qayyum – FCCA

AQ Accountants Limited

71 Grenville Avenue

Exeter

England

EX4 8EU

Structure, governance and management

The Trustees have oversight of the Charity and work tirelessly to protect the reputation of Exeter Mosque and Cultural Centre (EMCC). They give up their time freely and receive no remuneration or other financial benefits. They ensure that staff and volunteers are working together in order to achieve the objectives set out in the governing document, the 'Constitution'. The Trustees are responsible for general control and management of the Charity. They regularly meet together as a body and are responsible for all decisions in relation to running the Mosque and community facilities.

The Trustees are responsible for the appointment of new Trustees, and in making new appointments, they seek to identify people who are dedicated and willing to volunteer their skills and time to help with work in the broader community. Following their appointment, the Trustees are introduced to their new role and given copies of the 'Constitution' and a guide to the policies and procedures adopted by our Charity.

The Trustees continue to review risks regularly and they are satisfied that systems are in place to manage any risks identified. In particular, insurance coverage is in place and the finances of the EMCC are kept under review. Appropriate DBS checks, supported by regularly reviewed policies are made for all those who work with children or other vulnerable groups within the Mosque premises.

The Charity has written policies in respect of safeguarding Charity assets, staff conduct, school admissions, behaviour, whistleblowing and school equalities, and continues to broaden its policy range to become an even more effective organisation.

Governing document

Exeter Mosque and Cultural Centre (formerly Islamic Centre of the South-West (Exeter)) is constituted as a Charitable Trust with the Charity Commission. The Constitution was adopted on 1 December 1976, and amended subsequently on 10 July 1977, 17 December 1991 and 24 February 2014.

Objectives and activities

The mission of the Exeter Mosque & Cultural Centre is to:

- a. Advance the religion of Islam in accordance with the tenets and doctrines of the Holy Quran and Sunnah, (the actions and sayings of the Prophet Mohammed, peace be upon him).
- b. Advance the education of Muslim children in accordance with the tenets and doctrines of Islam.
- c. Provide relief to such Muslims who are poor and needy.

Strategies

The objects of the Constitution are translated into a whole range of activities, including services which are planned and delivered to engage the community of worshippers and the wider community of stakeholders. The EMCC ensures that it can benefit as many people as possible. Therefore, various projects and activities are organised in order to achieve this objective. Education is a fundamental aspect of the Constitution and the work it does reflects this. There are regular children's and adult classes which teach the basic tenets of Islamic faith, and their civic responsibility towards the welfare and prosperity of the wider community, in which they live.

The EMCC works hard to raise awareness about Islam and dispel misconceptions about the faith, through hosting visits from various educational institutions, faith groups, and community-based organisations and individuals. The visitors are generally given a brief overview of Islam and offered a chance to ask questions and participate in discussions.

The EMCC is keen to offer social activities for the children, youth and adults. During the month of Ramadan, weekly Iftar is arranged, as well as a larger Iftar for the whole community together with Eid celebrations. During term time, weekly football activity is organised for the youth and during half-term holidays, various activities are prepared for the children.

Use of volunteers

Volunteers are an important human resource in both our faith and community. They play an important role by keeping the Mosque clean and ensuring that it runs smoothly, featuring heavily on open days and at Iftar gatherings. The Trustees also give of their time freely during these events.

Activities and achievements

On a very positive community-building note, it has been another very busy year, and the Mosque continues to carry out many activities based on the Constitution's objectives. These include, but are not restricted to the following:-

New Muslims: In the previous year, a total of 17 non-Muslims reverted to Islam in Exeter Mosque.

Festivals: There are biannual Eid Prayers which are attended by over 1,600 people at the start of each festival.

Prayers: The Mosque holds five daily prayers and Friday Prayers catering for roughly between 1200 and 1400 people. These include khutbahs (sermons) which encourage following Islamic principles of acceptance, responsibility, and recognition. Prayers during Ramadan attract a large number of men, women and children, who all experience attachment and increased spirituality in the evening.

Feeding: Those who fast are fed in Ramadan at EMCC, especially the whole community in the weekend, with daily food service to break the fast (iftar) for single Muslims.

Fiqh Classes: A weekly Fiqh lesson by Dr. Mustafa Baig on different Islamic laws every Tuesday.

New Muslims' Support Lesson: Fridays 7:30 pm to 8:30 pm.

Sisters' Halaqah: Tuesdays 6 pm to 7:15 pm.

Sisters' Quran Class: Sundays after Dhuhr.

Quran classes: EMCC continues to conduct regular classes for children and adults. There are three different programs for children and adults.

1. **Weekend Islamic Madrasah:** Students are enrolled and divided into seven classes, according to their age and educational needs. Students are taught the Holy Quran and its teachings, Seerah (life) of the prophet Mohammed (peace be upon him) and his teachings (hadith), the knowledge of faith, Fiqh, and Islamic manners and etiquette. The classes are held in a very relaxed, friendly, and enjoyable environment.
2. **Weekdays Hifz Programme:** In this programme, Children memorize the Holy Quran along with learning Tajweed, Basic Islamic knowledge, Story of the Prophets, and Islamic manners. There are five total levels which include Beginners, Foundation, Advanced, Pre-Hifz and Hifz.
3. **Adult Lessons:** Currently, three adult classes are being conducted by three Imams weekly which are open to all brothers. Saturday: Foundation class for the Beginners, Sunday: Advanced Tajweed Class and Tuesday: Tafseer Class.

Youth Club: EMCC holds weekly sports activities for the youth. This is a great opportunity for the youth to participate in mainly indoor sports. Also, to encourage the use of the Mosque and its services.

Holiday Club: During the school holidays, the Holiday Club is organised several times for the children so they can socialise and participate in various conducive activities. These activities are managed by our volunteers.

Girls' Club: This is organised on Sundays with the presence of volunteer mothers.

Cleaning the Mosque: Volunteers regularly clean the Mosque premises with various groups coming in, on a weekly basis.

Mosque Open Days: The Mosque hosts Open Days 2 times a year. These events are well attended by neighbours, members of various community organisations, the Police, and many individuals. The feedback from these events is very positive and offers the wider community an opportunity to find out about the events and activities that take place throughout the year at EMCC.

School Visits: Many schools and colleges visit the Mosque during the year. Children are offered a general understanding of Islam including the challenges Muslims face living in the West. Refreshments are provided. School teaching and admin staff often express appreciation regarding the welcome they receive and the opportunities that are made available to students and staff. The Imam answers many interesting questions put forward by students, parents, and teachers about different aspects of faith, culture, and society. Below is a list of schools that visited the Mosque, and there have been multiple visits by some schools and colleges. This year 3000+ students and teachers stepped through our doors.

School/College Name	Numbers of Attendees (students + staff)	Date Attended
Bideford College spelling	130	04/07/2023
St. Peters School	90	12/07/2023
St. Peters School	90	13/07/2023
Cambian Devon School	14	18/07/2023
Teignmouth School	101	18/07/2023
Teignmouth School	101	19/07/2023
South Dartmoor School	155	20/07/2023
Queen's College	45	12/10/2023
The Castle School	72	17/10/2023
The Castle School	72	18/10/2023
Countess Wear Community School	28	18/10/2023
St. John's Primary School	75	19/10/2023
Mayfield Special School	40	19/10/2023
Otterton C of E Primary School	50	9/11/2023
Marshwood Primary School	24	14/11/2023
Multi-faith Chaplaincy Team Visit	30	15/11/2023
Hazlegrove Preparatory School	30	21/11/2023
Drakes C of E Primary Academy	42	15/11/2023

Swimbridge C of E Primary School	33	23/11/2023
Cornerstone Academy	23	23/11/2023
Greater Horseshoe School	17	29/11/2023
Lady Seawards Primary School	19	29/11/2023
St Leonards School	133	30/11/2023
St. Sidwell Primary School	28	30/11/2023
Hayes Primary School	20	03/01/2024
Newton Poppleford Primary School	33	08/01/2024
Broadclyst Community Primary School	32	15/01/2024
Broadclyst Community Primary School	32	16/01/2024
Brayford Primary School	65	18/01/2024
Westclyst Community Primary School	33	22/01/2024
Westclyst Community Primary School	33	23/01/2024
Lympstone Primary School	33	30/01/2024
Landscore Primary School	85	31/01/2024
St. Thomas Primary School	33	01/02/2024
Ladysmith Primary School	110	07/02/2024
Thorverton C of E Primary School	28	07/02/2024
St. Joshep's Catholic Primary School	18	07/02/2024
The Deaf Academy	34	08/02/2024
Cheriton Primary School	53	21/02/2024
Exeter City Community Trust	22	21/02/2024
Cheriton Primary School	22	26/02/2024
Shiphay Academy	60	27/02/2024
Primary Trainee Teachers	30	04/03/2024
Landscore Primary School	53	05/03/2024

Shiphay Academy	32	05/03/2024
Exeter Cathedral School	19	07/03/2024
Southbrook School	15	11/03/2024
West Buckland School	78	23/04/2024
Bickleigh Primary School	26	25/04/2024
Ladysmith Junior School	32	01/05/2024
Ladysmith Junior School	32	08/05/2024
Woodbury School	27	13/05/2024
St Lukes School	26	15/05/2024
Winkleigh Primary School	54	01/05/2024
Wynstream Primary School	160	01/05/2024
Stoke Hill Junior School	55	06/06/2024
Mount Kelly College	20	10/06/2024
Stoke Hill Junior School	55	13/06/2024
Bickleigh Primary School	26	13/06/2024
Payhembury Primary School	34	17/06/2024
All Saints C of E Primary School	32	19/06/2024

Various Events: Throughout the year, different community groups organised various events, such as Islamic lectures, Q&A sessions, and an Eid Party.

Group Visits: Many groups have visited this year and there has been an increase in the number of engagements. A list of organisations and individuals includes the following, and some have visited multiple times.

Organisational/Individual visits	Context	Date(s) attended
Talk by Ustad Tufail Ahmed	Life of Prophet Ibrahim (AS)	15/12/2023
Crediton Bishop Visited the Mosque	A group of Bishops from Crediton visited the EMCC to meet Imam Ahmed.	10/10/2023
Hospital Visit	Imam Ahmed, Imam Anas and Imam Masum occasionally visited Exeter Hospital to see Muslim patients.	Various dates
Islamic Nikah arrangements with Imam Ahmed	EMCC is often used as a venue for simple nikah (wedding) events, and the Imam conducts the ceremony according to Islamic traditions.	Various dates
Independent visit	A total of 31 people visited EMCC to meet Imam Ahmed	Various
Bishops of Exeter	5 Bishops of Exeter visited the Mosque	04/12/2023
New Muslim Consultation with Imams	Imams often meet with new Muslims as and when requested. there are initiatives to welcome new Muslims to the faith including regular gatherings to support the needs of those who have adopted Islam as a way of life, including dinner events, coffee meet-ups and trips to various places of interest. *17 people have met and reverted/converted to Islam at EMCC between 1 July 2023 and 30 June 2024 all of which were led and witnessed by Imam Ahmed and other witnesses. EMCC and its staff and volunteers continue to offer support and guidance to people who wish to adopt Islam as a way of life.	Various
Hanna's wedding party	Organised by the Muslim community of Exeter.	21/12/2023
NHS vaccine clinic	Organized by NHS, Devon	07/12/2023

NHS clinic	Hepatitis C	10/05/2024
Talk by Ustadh Shabbir Hasan	Productive Ramadan	10/02/2024
Talk by Dr. Mustafa Baig	Virtues of Dhul Hijjah	21/05/2024

Counselling: The Imam has helped many individuals and families with the issues they face in their lives. Often Imam is asked to visit Muslim patients at the Royal Devon and Exeter Hospital. This involved occasionally dealing with external organisations as well.

Communication: The Mosque has dealt with many e-mails, letters, and telephone queries throughout the year. We were able to offer guidance, and direction, answer questions and arrange meetings or talks.

Fundraising: The community has been active in raising funds for good causes, including renovation to generate further income. Members were encouraged to donate to UK charities. The month of Ramadan is particularly busy for charities and donors alike.

Reserves policy

The Trustees' policy is to aim to hold sufficient funds to meet three months' operating costs. We have struggled in this respect this year because of the legal costs that have been incurred in defending the reputation of the EMCC.

Principal funding resources

Our main sources of income are donations by the members of the community and rental income from the properties at 14/15 York Road.

Polite Request: We encourage everybody to come forward, suggest, participate, support and give feedback, as we strive to improve all the time. We are also looking forward to more volunteers who can commit themselves to work for EMCC with a view to building a sustainable future for the Mosque, as a key stakeholder in the community it serves. The EMCC asks everyone to pray for Allah to reward all those who organise, participate and support the range of activities which it provides. It is truly remarkable how well the Mosque is embedded in the wider community, engaging with so many stakeholders, and this is reflected in the diverse activities that have been established by the EMCC.

The Trustees' annual report was approved August 2024 and signed on behalf of the Board of Trustees by

Mr T Hassan

Trustee

Charity Secretary

EXETER MOSQUE AND CULTURAL CENTRE

Statement of Financial Activities

		30 June 2024		
			2,024	2,023
		Unrestricted funds	Total funds	Total fund
Income and endowments	Note		£	£
Donations and legacies	4	126,484	126,484	88,787
Grants	5	-	-	18,300
Other activities	6	96,057	96,057	125,656
Total income		222,542	222,542	232,743
Expenditure				
Expenditure on charitable activities	7,10	85,056	85,056	73,971
Other expenditure	8	152,206	152,206	148,898
Total expenditure		237,262	237,262	222,869
Net income and net movement in funds		- 14,720 -	14,720	9,874
Reconciliation of funds		1,978,641	1,978,641	1,968,767
Total funds brought forward	16	1,963,921	1,963,921	1,978,641

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure is derived from continuing activities.

EXETER MOSQUE AND CULTURAL CENTRE

Statement of Financial Position

30 June 2024

		2024	2023
		£	£
Fixed assets	Note		
Tangible fixed assets	13	1,992,442	1,999,727
Current assets			
Debtors	14	-	-
Cash at bank and in hand		15,053	22,206
		<u>15,053</u>	<u>22,206</u>
Creditors: amounts falling due within one year	15	43,574	43,293
Net current liabilities		<u>- 28,521</u>	<u>- 21,087</u>
Total assets less current liabilities		<u>1,963,921</u>	<u>1,978,640</u>
Net assets		<u>1,963,921</u>	<u>1,978,640</u>
Funds of the charity			
Unrestricted funds		<u>1,963,921</u>	<u>1,978,640</u>
Total charity funds	16	<u>1,963,921</u>	<u>1,978,640</u>

These financial statements were approved by the Board of Trustees and authorised for issue on 23 April 2025, and are signed on behalf of the Board by:

Mr T Hassan
Charity Secretary

The notes on pages 13 to 17 form part of these financial statements

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements

Year ended 30 June 2024

1. General information

The Charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is 12-13 York Road, Exeter, Devon, EX4 6PG, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

(a) Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

(b) Going concern

There are no material uncertainties about the Charity's ability to continue.

(c) Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the Trustees for particular future projects or commitments.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements

Year ended 30 June 2024

Accounting policies (*continued*)

(d) Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

1. income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
2. legacy income is recognised when receipt is probable and entitlement is established.
3. income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
4. income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

(e) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

1. expenditure incurred in raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
2. expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
3. other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

(f) Tangible assets

All fixed assets are initially recorded at cost and are capitalised if they are used for more than one year and cost at least £500.

The Trustees consider that the rental generating element of the property at 14/15 York Road is an integral part of the Mosque as a whole, and the ownership is governed by Sharia Law. Therefore, the value of the land and buildings owned is irrelevant because these will never be sold, as the Charity could not continue its activity without them. The Charity will therefore continue to account for their buildings at cost less annual depreciation.

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements

Year ended 30 June 2024

3. Accounting policies (*continued*)

(g) Depreciation

Depreciation is calculated so as to write off the cost of valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land and Property - Building -	1% per annum reducing balance
Fixtures, fittings and equipment -	15% per annum reducing balance

4 Donations and legacies

	Unrestricted funds	Total Funds	Unrestricted funds	Total Funds
	£	2024	£	2023
Donations				
Donations (page 18)	126,484	126,484	88,787	88,787

5 Grants

	Unrestricted funds	Total Funds	Unrestricted funds	Total Funds
	£	2024	£	2023
Exeter City Council	-	-	8,500	8,500
Natural England	-	-	9,800	9,800
Coronavirus Job Retention Scheme	-	-	-	-
Devon County Council	-	-	-	-
	-	-	18,300	18,300

6 Other activities

	Unrestricted funds	Total Funds	Unrestricted funds	Total Funds
	£	2024	£	2023
Rental income - 15 York Road	46,910	46,910	58,635	58,635
Rental income - 14 York Road	4,352	4,352	15,601	15,601
School visits fees	240	240	716	716
Madrassa fees	44,555	44,555	50,704	50,704
	96,057	96,057	125,656	125,656

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements

Year ended 30 June 2024

7. Expenditure on charitable activities by fund type

	Unrestricted funds	Total Funds	Total Funds
		2024	2023
	£	£	£
Governance costs - Salaries	82,866	82,866	72,862

8 Other expenditure

	Unrestricted funds	Total Funds	Total Funds
		2024	2023
	£		
Other resources expended (page 19)	152,206	152,206	148,898
	152,206	152,206	148,898

9 Net (expenditure)/income

	2024	2023
	£	£
Net (expenditure)/income is stated after charging/(crediting)		
Depreciation of tangible fixed assets (note 13)	22,431	22,863
	22,431	22,863

10 Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	2,190	1,110

11 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	82,866	72,862

The average number of employees during the year was 4, (2023-24)

No employee received employee benefits of more than £6,000 during the year (2023: NIL).

12 Trustee remuneration, expenses and benefits

No remuneration, expenses or other benefits from employment with the Charity or a related entity were received by the Trustees.

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements Year ended 30 June 2024

13 Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 July 2023	2,224,968	46,978	2,271,946
	14,858	289	15,146
At 30 June 2024	2,239,826	47,267	2,287,092
Depreciation			
At 1 July 2023	241,256	30,963	272,219
Charge for the year	19,986	2,446	22,431
At 30 June 2024	261,242	33,409	294,650
Carrying amount at 30 June 2024	1,978,584	13,858	1,992,442
AT 30 June 2023	1,983,712	16,015	1,999,727

14 Debtors

	2024 £	2023 £
Debtors (Rent)	-	-

15 Creditors: amount falling due withing one year

	2024 £	2023 £
Creditors	17,739	10,460
Social securities and other taxes	- 443	733
Accruals	800	800
Other creditors	25,479	31,300
	43,574	43,293

Other creditors related to loans made to the Charity by private individuals under Qard-e-Hasana agreements in order to assist the funding of the improvements 15 York Road, Exeter, and with legal fee re the defamation proceedings.

The loans are unsecured, interest free and repayable on demand.

16 Analysis of the charitable fund

	1 July 2023 £	Income £	Expenditure £	30 June 2024 £
Unrestricted funds				
General funds	1,978,641	222,542	- 237,262	1,963,921

	1 July 2022 £	Income £	Expenditure £	30 June 2023 £
General funds	1,968,767	232,743	- 222,869	1,978,641

The Following Pages do not form part of the Financial Statement

EXETER MOSQUE AND CULTURAL CENTRE

Detailed Statements of Financial Activities

30 June 2024

Income and endowments	2024	2023
	£	£
Donations and legacies		
Collection Box/Sundry donations	86,333	53,459
Donations for the funeral of Mr H Nofal	-	4,928
Friday Jumma	40,152	30,400
	<u>126,484</u>	<u>88,787</u>
Grants		
Natural England	-	9,800
Exeter City Council	-	8,500
Devon County Council	-	-
Coronavirus Job Retention Scheme	-	-
	<u>-</u>	<u>18,300</u>
Other activities		
Rental income – 15 York Road, Exeter	46,910	58,635
Rental income – 14 York Road, Exeter	4,352	15,601
School visit fees	240	716
Madrassa fees	44,555	50,704
	<u>96,057</u>	<u>125,656</u>
Total income	<u>222,542</u>	<u>232,743</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	82,866	72,862
Independent Examiner's fees	2,190	1,110
	<u>85,056</u>	<u>73,972</u>
Other expenditure		
Other resources expended (page 19)	152,206	148,989
Total expenditure	<u>237,262</u>	<u>222,961</u>
Net income for the year	<u>- 14,720</u>	<u>9,782</u>

This statement is unaudited

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Detailed Statements of Financial Activities

30 June 2024

OTHER RESOURCES EXPENDED

	Unrestricted Fund	Total Funds 2024	Total Funds 2023
	£		£
Other resources expended comprises:-			
a- Bank charges	1164	1164	973
b- Bookkeeping (Including payroll maintenance)	1296	1296	1296
c- Cash & Carry	382	382	1002
d- Catering	1204	1204	2546
e- Cleaning	140	140	
f- Corporation Tax	0	0	
g- Council tax - 14/15 York Road	3232	3232	449
h- Charitable Donations	16738	16738	13039
i- Electricity	11164	11164	12346
j- Fixture, fittings & equipment depreciation	2446	2446	2826
k- Freehold property depreciation	19986	19986	20037
l- Funeral Expenses - Mr H Nofal	0	0	3262
m- Gas	3759	3759	2313
n- Insurance	8598	8598	10337
o- Legal fees	11689	11689	7335
p- Letting agent fees	4771	4771	9489
q- Lift Maintenance	312	312	468
r- Office expenses	193	193	1526
s- Other professional fee	0	0	0
t- Property maintenance 14/15 York Road	7123	7123	8574
u- Property maintenance and repairs - Mosque	17357	17357	14319
v- Security services	1577	1577	271
w- Subscriptions	245	245	
x- Sundry expenses	0	0	541
y- Teaching fees	31895	31895	29780
z- Teaching materials	333	333	192
aa- Telephone and Internet	767	767	1635
ab- Utilities - 14/15 York Road	2288	2288	1384
ac- Water	3547	3547	2958
	152206	152206	0
			148898

Note: Charitable Donations: Islamic Relief UK – (Emergency Funds – Afghanistan, East Africa, Bangladesh, Pakistan, Syria, Turkey)

CHARITY REGISTRATION NUMBER: 274095

EXETER MOSQUE AND CULTURAL CENTRE
Unaudited Financial Statements
30 June 2024

EXETER MOSQUE AND CULTURAL CENTRE

Trustees' Annual Report Year ended 30 June 2024

The Trustees present their report and the unaudited financial statements of the Charity for the year ended 30 June 2024.

Reference and administrative details

Registered charity name EXETER MOSQUE AND CULTURAL CENTRE

Charity registration number 274095

Principal office 12-13 York Road Exeter

Devon EX4 6PG

England

The Trustees

S Hassan

F Hakimi

R Ahmed

T Hassan (Charity Secretary)

M Saflo (Chairman)

Independent Examiner

Amanullah Abdul Qayyum – FCCA

AQ Accountants Limited

71 Grenville Avenue

Exeter

England

EX4 8EU

Structure, governance and management

The Trustees have oversight of the Charity and work tirelessly to protect the reputation of Exeter Mosque and Cultural Centre (EMCC). They give up their time freely and receive no remuneration or other financial benefits. They ensure that staff and volunteers are working together in order to achieve the objectives set out in the governing document, the 'Constitution'. The Trustees are responsible for general control and management of the Charity. They regularly meet together as a body and are responsible for all decisions in relation to running the Mosque and community facilities.

The Trustees are responsible for the appointment of new Trustees, and in making new appointments, they seek to identify people who are dedicated and willing to volunteer their skills and time to help with work in the broader community. Following their appointment, the Trustees are introduced to their new role and given copies of the 'Constitution' and a guide to the policies and procedures adopted by our Charity.

The Trustees continue to review risks regularly and they are satisfied that systems are in place to manage any risks identified. In particular, insurance coverage is in place and the finances of the EMCC are kept under review. Appropriate DBS checks, supported by regularly reviewed policies are made for all those who work with children or other vulnerable groups within the Mosque premises.

The Charity has written policies in respect of safeguarding Charity assets, staff conduct, school admissions, behaviour, whistleblowing and school equalities, and continues to broaden its policy range to become an even more effective organisation.

Governing document

Exeter Mosque and Cultural Centre (formerly Islamic Centre of the South-West (Exeter)) is constituted as a Charitable Trust with the Charity Commission. The Constitution was adopted on 1 December 1976, and amended subsequently on 10 July 1977, 17 December 1991 and 24 February 2014.

Objectives and activities

The mission of the Exeter Mosque & Cultural Centre is to:

- a. Advance the religion of Islam in accordance with the tenets and doctrines of the Holy Quran and Sunnah, (the actions and sayings of the Prophet Mohammed, peace be upon him).
- b. Advance the education of Muslim children in accordance with the tenets and doctrines of Islam.
- c. Provide relief to such Muslims who are poor and needy.

Strategies

The objects of the Constitution are translated into a whole range of activities, including services which are planned and delivered to engage the community of worshippers and the wider community of stakeholders. The EMCC ensures that it can benefit as many people as possible. Therefore, various projects and activities are organised in order to achieve this objective. Education is a fundamental aspect of the Constitution and the work it does reflects this. There are regular children's and adult classes which teach the basic tenets of Islamic faith, and their civic responsibility towards the welfare and prosperity of the wider community, in which they live.

The EMCC works hard to raise awareness about Islam and dispel misconceptions about the faith, through hosting visits from various educational institutions, faith groups, and community-based organisations and individuals. The visitors are generally given a brief overview of Islam and offered a chance to ask questions and participate in discussions.

The EMCC is keen to offer social activities for the children, youth and adults. During the month of Ramadan, weekly Iftar is arranged, as well as a larger Iftar for the whole community together with Eid celebrations. During term time, weekly football activity is organised for the youth and during half-term holidays, various activities are prepared for the children.

Use of volunteers

Volunteers are an important human resource in both our faith and community. They play an important role by keeping the Mosque clean and ensuring that it runs smoothly, featuring heavily on open days and at Iftar gatherings. The Trustees also give of their time freely during these events.

Activities and achievements

On a very positive community-building note, it has been another very busy year, and the Mosque continues to carry out many activities based on the Constitution's objectives. These include, but are not restricted to the following:-

New Muslims: In the previous year, a total of 17 non-Muslims reverted to Islam in Exeter Mosque.

Festivals: There are biannual Eid Prayers which are attended by over 1,600 people at the start of each festival.

Prayers: The Mosque holds five daily prayers and Friday Prayers catering for roughly between 1200 and 1400 people. These include khutbahs (sermons) which encourage following Islamic principles of acceptance, responsibility, and recognition. Prayers during Ramadan attract a large number of men, women and children, who all experience attachment and increased spirituality in the evening.

Feeding: Those who fast are fed in Ramadan at EMCC, especially the whole community in the weekend, with daily food service to break the fast (iftar) for single Muslims.

Fiqh Classes: A weekly Fiqh lesson by Dr. Mustafa Baig on different Islamic laws every Tuesday.

New Muslims' Support Lesson: Fridays 7:30 pm to 8:30 pm.

Sisters' Halaqah: Tuesdays 6 pm to 7:15 pm.

Sisters' Quran Class: Sundays after Dhuhr.

Quran classes: EMCC continues to conduct regular classes for children and adults. There are three different programs for children and adults.

1. **Weekend Islamic Madrasah:** Students are enrolled and divided into seven classes, according to their age and educational needs. Students are taught the Holy Quran and its teachings, Seerah (life) of the prophet Mohammed (peace be upon him) and his teachings (hadith), the knowledge of faith, Fiqh, and Islamic manners and etiquette. The classes are held in a very relaxed, friendly, and enjoyable environment.
2. **Weekdays Hifz Programme:** In this programme, Children memorize the Holy Quran along with learning Tajweed, Basic Islamic knowledge, Story of the Prophets, and Islamic manners. There are five total levels which include Beginners, Foundation, Advanced, Pre-Hifz and Hifz.
3. **Adult Lessons:** Currently, three adult classes are being conducted by three Imams weekly which are open to all brothers. Saturday: Foundation class for the Beginners, Sunday: Advanced Tajweed Class and Tuesday: Tafseer Class.

Youth Club: EMCC holds weekly sports activities for the youth. This is a great opportunity for the youth to participate in mainly indoor sports. Also, to encourage the use of the Mosque and its services.

Holiday Club: During the school holidays, the Holiday Club is organised several times for the children so they can socialise and participate in various conducive activities. These activities are managed by our volunteers.

Girls' Club: This is organised on Sundays with the presence of volunteer mothers.

Cleaning the Mosque: Volunteers regularly clean the Mosque premises with various groups coming in, on a weekly basis.

Mosque Open Days: The Mosque hosts Open Days 2 times a year. These events are well attended by neighbours, members of various community organisations, the Police, and many individuals. The feedback from these events is very positive and offers the wider community an opportunity to find out about the events and activities that take place throughout the year at EMCC.

School Visits: Many schools and colleges visit the Mosque during the year. Children are offered a general understanding of Islam including the challenges Muslims face living in the West. Refreshments are provided. School teaching and admin staff often express appreciation regarding the welcome they receive and the opportunities that are made available to students and staff. The Imam answers many interesting questions put forward by students, parents, and teachers about different aspects of faith, culture, and society. Below is a list of schools that visited the Mosque, and there have been multiple visits by some schools and colleges. This year 3000+ students and teachers stepped through our doors.

School/College Name	Numbers of Attendees (students + staff)	Date Attended
Bideford College spelling	130	04/07/2023
St. Peters School	90	12/07/2023
St. Peters School	90	13/07/2023
Cambian Devon School	14	18/07/2023
Teignmouth School	101	18/07/2023
Teignmouth School	101	19/07/2023
South Dartmoor School	155	20/07/2023
Queen's College	45	12/10/2023
The Castle School	72	17/10/2023
The Castle School	72	18/10/2023
Countess Wear Community School	28	18/10/2023
St. John's Primary School	75	19/10/2023
Mayfield Special School	40	19/10/2023
Otterton C of E Primary School	50	9/11/2023
Marshwood Primary School	24	14/11/2023
Multi-faith Chaplaincy Team Visit	30	15/11/2023
Hazlegrove Preparatory School	30	21/11/2023
Drakes C of E Primary Academy	42	15/11/2023

Swimbridge C of E Primary School	33	23/11/2023
Cornerstone Academy	23	23/11/2023
Greater Horseshoe School	17	29/11/2023
Lady Seawards Primary School	19	29/11/2023
St Leonards School	133	30/11/2023
St. Sidwell Primary School	28	30/11/2023
Hayes Primary School	20	03/01/2024
Newton Poppleford Primary School	33	08/01/2024
Broadclyst Community Primary School	32	15/01/2024
Broadclyst Community Primary School	32	16/01/2024
Brayford Primary School	65	18/01/2024
Westclyst Community Primary School	33	22/01/2024
Westclyst Community Primary School	33	23/01/2024
Lympstone Primary School	33	30/01/2024
Landscore Primary School	85	31/01/2024
St. Thomas Primary School	33	01/02/2024
Ladysmith Primary School	110	07/02/2024
Thorverton C of E Primary School	28	07/02/2024
St. Joshep's Catholic Primary School	18	07/02/2024
The Deaf Academy	34	08/02/2024
Cheriton Primary School	53	21/02/2024
Exeter City Community Trust	22	21/02/2024
Cheriton Primary School	22	26/02/2024
Shiphay Academy	60	27/02/2024
Primary Trainee Teachers	30	04/03/2024
Landscore Primary School	53	05/03/2024

Shiphay Academy	32	05/03/2024
Exeter Cathedral School	19	07/03/2024
Southbrook School	15	11/03/2024
West Buckland School	78	23/04/2024
Bickleigh Primary School	26	25/04/2024
Ladysmith Junior School	32	01/05/2024
Ladysmith Junior School	32	08/05/2024
Woodbury School	27	13/05/2024
St Lukes School	26	15/05/2024
Winkleigh Primary School	54	01/05/2024
Wynstream Primary School	160	01/05/2024
Stoke Hill Junior School	55	06/06/2024
Mount Kelly College	20	10/06/2024
Stoke Hill Junior School	55	13/06/2024
Bickleigh Primary School	26	13/06/2024
Payhembury Primary School	34	17/06/2024
All Saints C of E Primary School	32	19/06/2024

Various Events: Throughout the year, different community groups organised various events, such as Islamic lectures, Q&A sessions, and an Eid Party.

Group Visits: Many groups have visited this year and there has been an increase in the number of engagements. A list of organisations and individuals includes the following, and some have visited multiple times.

Organisational/Individual visits	Context	Date(s) attended
Talk by Ustad Tufail Ahmed	Life of Prophet Ibrahim (AS)	15/12/2023
Crediton Bishop Visited the Mosque	A group of Bishops from Crediton visited the EMCC to meet Imam Ahmed.	10/10/2023
Hospital Visit	Imam Ahmed, Imam Anas and Imam Masum occasionally visited Exeter Hospital to see Muslim patients.	Various dates
Islamic Nikah arrangements with Imam Ahmed	EMCC is often used as a venue for simple nikah (wedding) events, and the Imam conducts the ceremony according to Islamic traditions.	Various dates
Independent visit	A total of 31 people visited EMCC to meet Imam Ahmed	Various
Bishops of Exeter	5 Bishops of Exeter visited the Mosque	04/12/2023
New Muslim Consultation with Imams	Imams often meet with new Muslims as and when requested. there are initiatives to welcome new Muslims to the faith including regular gatherings to support the needs of those who have adopted Islam as a way of life, including dinner events, coffee meet-ups and trips to various places of interest. *17 people have met and reverted/converted to Islam at EMCC between 1 July 2023 and 30 June 2024 all of which were led and witnessed by Imam Ahmed and other witnesses. EMCC and its staff and volunteers continue to offer support and guidance to people who wish to adopt Islam as a way of life.	Various
Hanna's wedding party	Organised by the Muslim community of Exeter.	21/12/2023
NHS vaccine clinic	Organized by NHS, Devon	07/12/2023

NHS clinic	Hepatitis C	10/05/2024
Talk by Ustadh Shabbir Hasan	Productive Ramadan	10/02/2024
Talk by Dr. Mustafa Baig	Virtues of Dhul Hijjah	21/05/2024

Counselling: The Imam has helped many individuals and families with the issues they face in their lives. Often Imam is asked to visit Muslim patients at the Royal Devon and Exeter Hospital. This involved occasionally dealing with external organisations as well.

Communication: The Mosque has dealt with many e-mails, letters, and telephone queries throughout the year. We were able to offer guidance, and direction, answer questions and arrange meetings or talks.

Fundraising: The community has been active in raising funds for good causes, including renovation to generate further income. Members were encouraged to donate to UK charities. The month of Ramadan is particularly busy for charities and donors alike.

Reserves policy

The Trustees' policy is to aim to hold sufficient funds to meet three months' operating costs. We have struggled in this respect this year because of the legal costs that have been incurred in defending the reputation of the EMCC.

Principal funding resources

Our main sources of income are donations by the members of the community and rental income from the properties at 14/15 York Road.

Polite Request: We encourage everybody to come forward, suggest, participate, support and give feedback, as we strive to improve all the time. We are also looking forward to more volunteers who can commit themselves to work for EMCC with a view to building a sustainable future for the Mosque, as a key stakeholder in the community it serves. The EMCC asks everyone to pray for Allah to reward all those who organise, participate and support the range of activities which it provides. It is truly remarkable how well the Mosque is embedded in the wider community, engaging with so many stakeholders, and this is reflected in the diverse activities that have been established by the EMCC.

The Trustees' annual report was approved August 2024 and signed on behalf of the Board of Trustees by

Mr T Hassan

Trustee

Charity Secretary

EXETER MOSQUE AND CULTURAL CENTRE

Statement of Financial Activities

		30 June 2024		
			2,024	2,023
		Unrestricted funds	Total funds	Total fund
Income and endowments	Note		£	£
Donations and legacies	4	126,484	126,484	88,787
Grants	5	-	-	18,300
Other activities	6	96,057	96,057	125,656
Total income		222,542	222,542	232,743
Expenditure				
Expenditure on charitable activities	7,10	85,056	85,056	73,971
Other expenditure	8	152,206	152,206	148,898
Total expenditure		237,262	237,262	222,869
Net income and net movement in funds		- 14,720 -	14,720	9,874
Reconciliation of funds		1,978,641	1,978,641	1,968,767
Total funds brought forward	16	1,963,921	1,963,921	1,978,641

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure is derived from continuing activities.

EXETER MOSQUE AND CULTURAL CENTRE

Statement of Financial Position

30 June 2024

		2024	2023
		£	£
Fixed assets	Note		
Tangible fixed assets	13	1,992,442	1,999,727
Current assets			
Debtors	14	-	-
Cash at bank and in hand		15,053	22,206
		<u>15,053</u>	<u>22,206</u>
Creditors: amounts falling due within one year	15	43,574	43,293
Net current liabilities		<u>- 28,521</u>	<u>- 21,087</u>
Total assets less current liabilities		<u>1,963,921</u>	<u>1,978,640</u>
Net assets		<u>1,963,921</u>	<u>1,978,640</u>
Funds of the charity			
Unrestricted funds		<u>1,963,921</u>	<u>1,978,640</u>
Total charity funds	16	<u>1,963,921</u>	<u>1,978,640</u>

These financial statements were approved by the Board of Trustees and authorised for issue on 23 April 2025, and are signed on behalf of the Board by:

Mr T Hassan
Charity Secretary

The notes on pages 13 to 17 form part of these financial statements

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements

Year ended 30 June 2024

1. General information

The Charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is 12-13 York Road, Exeter, Devon, EX4 6PG, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

(a) Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

(b) Going concern

There are no material uncertainties about the Charity's ability to continue.

(c) Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the Trustees for particular future projects or commitments.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements

Year ended 30 June 2024

Accounting policies (*continued*)

(d) Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

1. income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
2. legacy income is recognised when receipt is probable and entitlement is established.
3. income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
4. income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

(e) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

1. expenditure incurred in raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
2. expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
3. other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

(f) Tangible assets

All fixed assets are initially recorded at cost and are capitalised if they are used for more than one year and cost at least £500.

The Trustees consider that the rental generating element of the property at 14/15 York Road is an integral part of the Mosque as a whole, and the ownership is governed by Sharia Law. Therefore, the value of the land and buildings owned is irrelevant because these will never be sold, as the Charity could not continue its activity without them. The Charity will therefore continue to account for their buildings at cost less annual depreciation.

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements

Year ended 30 June 2024

3. Accounting policies (*continued*)

(g) Depreciation

Depreciation is calculated so as to write off the cost of valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land and Property - Building -	1% per annum reducing balance
Fixtures, fittings and equipment -	15% per annum reducing balance

4 Donations and legacies

	Unrestricted funds	Total Funds	Unrestricted funds	Total Funds
	£	2024	£	2023
Donations				
Donations (page 18)	126,484	126,484	88,787	88,787

5 Grants

	Unrestricted funds	Total Funds	Unrestricted funds	Total Funds
	£	2024	£	2023
Exeter City Council	-	-	8,500	8,500
Natural England	-	-	9,800	9,800
Coronavirus Job Retention Scheme	-	-	-	-
Devon County Council	-	-	-	-
	-	-	18,300	18,300

6 Other activities

	Unrestricted funds	Total Funds	Unrestricted funds	Total Funds
	£	2024	£	2023
Rental income - 15 York Road	46,910	46,910	58,635	58,635
Rental income - 14 York Road	4,352	4,352	15,601	15,601
School visits fees	240	240	716	716
Madrassa fees	44,555	44,555	50,704	50,704
	96,057	96,057	125,656	125,656

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements

Year ended 30 June 2024

7. Expenditure on charitable activities by fund type

	Unrestricted funds	Total Funds	Total Funds
		2024	2023
	£	£	£
Governance costs - Salaries	82,866	82,866	72,862

8 Other expenditure

	Unrestricted funds	Total Funds	Total Funds
		2024	2023
	£		
Other resources expended (page 19)	152,206	152,206	148,898
	152,206	152,206	148,898

9 Net (expenditure)/income

	2024	2023
	£	£
Net (expenditure)/income is stated after charging/(crediting)		
Depreciation of tangible fixed assets (note 13)	22,431	22,863
	22,431	22,863

10 Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	2,190	1,110

11 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	82,866	72,862

The average number of employees during the year was 4, (2023-24)

No employee received employee benefits of more than £6,000 during the year (2023: NIL).

12 Trustee remuneration, expenses and benefits

No remuneration, expenses or other benefits from employment with the Charity or a related entity were received by the Trustees.

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements Year ended 30 June 2024

13 Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 July 2023	2,224,968	46,978	2,271,946
	14,858	289	15,146
At 30 June 2024	2,239,826	47,267	2,287,092
Depreciation			
At 1 July 2023	241,256	30,963	272,219
Charge for the year	19,986	2,446	22,431
At 30 June 2024	261,242	33,409	294,650
Carrying amount at 30 June 2024	1,978,584	13,858	1,992,442
AT 30 June 2023	1,983,712	16,015	1,999,727

14 Debtors

	2024 £	2023 £
Debtors (Rent)	-	-

15 Creditors: amount falling due withing one year

	2024 £	2023 £
Creditors	17,739	10,460
Social securities and other taxes	- 443	733
Accruals	800	800
Other creditors	25,479	31,300
	43,574	43,293

Other creditors related to loans made to the Charity by private individuals under Qard-e-Hasana agreements in order to assist the funding of the improvements 15 York Road, Exeter, and with legal fee re the defamation proceedings.

The loans are unsecured, interest free and repayable on demand.

16 Analysis of the charitable fund

	1 July 2023 £	Income £	Expenditure £	30 June 2024 £
Unrestricted funds				
General funds	1,978,641	222,542	- 237,262	1,963,921
	1 July 2022 £	Income £	Expenditure £	30 June 2023 £
General funds	1,968,767	232,743	- 222,869	1,978,641

The Following Pages do not form part of the Financial Statement

EXETER MOSQUE AND CULTURAL CENTRE

Detailed Statements of Financial Activities

30 June 2024

Income and endowments	2024	2023
	£	£
Donations and legacies		
Collection Box/Sundry donations	86,333	53,459
Donations for the funeral of Mr H Nofal	-	4,928
Friday Jumma	40,152	30,400
	<u>126,484</u>	<u>88,787</u>
Grants		
Natural England	-	9,800
Exeter City Council	-	8,500
Devon County Council	-	-
Coronavirus Job Retention Scheme	-	-
	<u>-</u>	<u>18,300</u>
Other activities		
Rental income – 15 York Road, Exeter	46,910	58,635
Rental income – 14 York Road, Exeter	4,352	15,601
School visit fees	240	716
Madrassa fees	44,555	50,704
	<u>96,057</u>	<u>125,656</u>
Total income	<u>222,542</u>	<u>232,743</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	82,866	72,862
Independent Examiner's fees	2,190	1,110
	<u>85,056</u>	<u>73,972</u>
Other expenditure		
Other resources expended (page 19)	152,206	148,989
Total expenditure	<u>237,262</u>	<u>222,961</u>
Net income for the year	<u>- 14,720</u>	<u>9,782</u>

This statement is unaudited

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Detailed Statements of Financial Activities

30 June 2024

OTHER RESOURCES EXPENDED

	Unrestricted Fund	Total Funds 2024	Total Funds 2023
	£		£
Other resources expended comprises:-			
a- Bank charges	1164	1164	973
b- Bookkeeping (Including payroll maintenance)	1296	1296	1296
c- Cash & Carry	382	382	1002
d- Catering	1204	1204	2546
e- Cleaning	140	140	
f- Corporation Tax	0	0	
g- Council tax - 14/15 York Road	3232	3232	449
h- Charitable Donations	16738	16738	13039
i- Electricity	11164	11164	12346
j- Fixture, fittings & equipment depreciation	2446	2446	2826
k- Freehold property depreciation	19986	19986	20037
l- Funeral Expenses - Mr H Nofal	0	0	3262
m- Gas	3759	3759	2313
n- Insurance	8598	8598	10337
o- Legal fees	11689	11689	7335
p- Letting agent fees	4771	4771	9489
q- Lift Maintenance	312	312	468
r- Office expenses	193	193	1526
s- Other professional fee	0	0	0
t- Property maintenance 14/15 York Road	7123	7123	8574
u- Property maintenance and repairs - Mosque	17357	17357	14319
v- Security services	1577	1577	271
w- Subscriptions	245	245	
x- Sundry expenses	0	0	541
y- Teaching fees	31895	31895	29780
z- Teaching materials	333	333	192
aa- Telephone and Internet	767	767	1635
ab- Utilities - 14/15 York Road	2288	2288	1384
ac- Water	3547	3547	2958
	152206	152206	0
			148898

Note: Charitable Donations: Islamic Relief UK – (Emergency Funds – Afghanistan, East Africa, Bangladesh, Pakistan, Syria, Turkey)



Section A

Independent Examiner's Report

Report to the trustees

EXETER MOSQUE AND CULTURAL CENTRE

On accounts for the year
ended

30 June 2024

Charity no
(if any)

274095

Set out on pages

11 to 17

I report to the trustees on my examination of the accounts of the above charity for the year ended **30/06/2024**.

Responsibilities and
basis of report

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

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

Independent
examiner's statement

I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:

Date:

23/04/2025

Name:

Amanullah Abdul Qayyum - FCCA

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

The Association of Chartered Certified Accountants (ACCA)

Address:

The Adelphi, 1-11 John Adam Street, Adelphi Terrace

London, WC2N 6AU

Only complete if the examiner needs to highlight material 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.

N/A

Accounts

EXETER MOSQUE AND CULTURAL CENTRE
Unaudited Financial Statements
30 June 2023

EXETER MOSQUE AND CULTURAL CENTRE

Trustees' Annual Report

Year ended 30 June 2023

The Trustees present their report and the unaudited financial statements of the Charity for the year ended 30 June 2023.

Reference and administrative details:

Registered charity name EXETER MOSQUE AND CULTURAL CENTRE

Charity registration number 274095

Principal office 12-13 York Road
Exeter
Devon
EX4 6PG
England

The Trustees

S Hassan
F Hakimi (Appointed – 31/12/2022)
R Ahmed
T Hassan (Charity Secretary)
M Saflo (Chairman)

Independent Examiner Simon J. Gould FCCA
Chartered Certified Accountant
6 Lower Shillingford
Shillingford Abbot
EXETER
Devon
EX2 9QD

EXETER MOSQUE AND CULTURAL CENTRE

Trustees' Annual Report

Year ended 30 June 2023

Structure, governance and management

The Trustees have oversight of the Charity and work tirelessly to protect the reputation of Exeter Mosque and Cultural Centre (EMCC). They give of their time freely and receive no remuneration or other financial benefits. They ensure that staff and volunteers are working together in order to achieve the objectives set out in the governing document, the 'Constitution'. The Trustees are responsible for general control and management of the Charity. They regularly meet together as a body and are responsible for all decisions in relation to running the Mosque and community facilities.

The Trustees are responsible for the appointment of new Trustees, and in making new appointments they seek to identify people who are dedicated and willing to volunteer their skills and time to help with work in the broader community. Following their appointment, the Trustees are introduced to their new role and given copies of the 'Constitution' and a guide to the policies and procedures adopted by our Charity.

The Trustees continue to review risks regularly and they are satisfied that systems are in place to manage any risks identified. In particular, insurance cover is in place and the finances of the EMCC are kept under review. Appropriate DBS checks, supported by regularly reviewed policies are made for all those who work with children or other vulnerable groups within the EMCC premises.

The EMCC has written policies in respect of safeguarding Charity assets, staff conduct, school admissions, behaviour, whistleblowing and school equalities, and continues to broaden its policy range to become an even more effective organisation. A new Trustee has been appointed whose individual expertise and experience will be blended with the existing Board.

Governing document

Exeter Mosque and Cultural Centre (formerly Islamic Centre of the South West (Exeter)) is constituted as a Charitable Trust with the Charity Commission. The Constitution was adopted on 1 December 1976, and amended subsequently on 10 July 1977, 17 December 1991 and 24 February 2014.

Objectives and activities

The mission of the EMCC is to:

- a) Advance the religion of Islam in accordance with the tenets and doctrines of the Holy Quran and Sunnah, (the actions and sayings of the Prophet Mohammed, peace be upon him).
- b) Advance the education of Muslim children in accordance with the tenets and doctrines of Islam.
- c) Provide relief of such Muslims who are poor and needy.

Strategies

The objects of the Constitution are translated into a whole range of activities, including services which are planned and delivered to engage the community of worshippers and the wider community of stakeholders. The EMCC ensures that it can benefit as many people as possible. Therefore, various projects and activities are organised in order to achieve this objective. Education is a fundamental aspect of the Constitution and the work it does reflects this. There are regular children and adult classes which teach the basic tenets of Islamic faith, and the civic responsibility towards the welfare and prosperity of the wider community, in which they live.

The EMCC works tirelessly to raise awareness about Islam and dispel misconceptions about the faith, through hosting visits from various educational institutions, faith groups, and community based organisations and individuals. The visitors are generally given a brief overview about Islam and offered a chance to ask questions and participate in discussions.

The EMCC offers social activities for the children, youth and adults. During the month of Ramadan, daily Iftar is arranged, as well as a larger Iftar for the whole community together with Eid celebrations. During term-time, weekly football activity is organised for the youth and during half-term holidays and various activities are prepared for the children.

EXETER MOSQUE AND CULTURAL CENTRE

Trustees' Annual Report *(continued)*

Year ended 30 June 2023

Volunteers

Volunteers are an important human resource in both our faith and community. They play an important role by keeping the EMCC clean and ensuring that it runs smoothly. We rely heavily upon them, most notably for open days and at Iftar gatherings. The Trustees also give of their time freely during these events.

Activities and achievements

It was another very busy year and the EMCC continues to carry out many activities based on the Constitution objectives. These include, but are not restricted to the following:

Prayers: The EMCC holds five daily prayers and Friday Prayers catering for between 800 and 1,000 people. These include khutbahs (sermons) which encourage worshippers to follow Islamic principles of acceptance, responsibility and recognition.

Festivals: There are biannual Eid prayers which are attended by over 1,200 people at the start of each festival.

Quran classes: The EMCC continues to conduct regular classes for children and adults, as follows:

1. Weekend Islamic School: Students are enrolled and divided into seven classes, according to their age and educational needs. Students are taught the Holy Quran and its teachings, Seerah (life) of the prophet Mohammed (peace be upon him) and his teachings (hadith), the knowledge of faith, Fiqh, and Islamic manners and etiquette. The classes are held in a very relaxed, friendly, and enjoyable environment.

2. Weekdays Hifz Madrasah: In this programme, Children memorize the Holy Quran along with learning Tajweed, Basic Islamic knowledge, Story of the Prophets, and Islamic manners. There are four total levels which include Beginners, Foundation, Pre-Hifz and Hifz.

3. Adult Lessons: Currently, three adult classes are being conducted by three Imams weekly which are open to all brothers. Saturday: Foundation class for the Beginners, Sunday: Advance Tajweed Class and Tuesday: Tafseer Class.

Youth Club: The EMCC holds weekly sports activities, and this is a great opportunity for the youth to participate in indoor sports, and also to encourage the use of its services.

Holiday Club: During the school holidays, the holiday club is organised for the children where they can socialise and participate in varied and engaging activities, managed by our volunteers.

Cleaning: Volunteers regularly clean the EMCC premises with various groups coming in, some on a weekly basis, others less frequently.

ISOC Barbecue: This is held annually and is organised by Exeter University students.

School Visits: Many schools and colleges visited the EMCC during the year. Children are offered a general understanding of Islam including the challenges facing Muslims living in the West, and refreshments are provided. School teaching and admin staff often express appreciation regarding the welcome they receive, and the opportunities made available to students and staff. The Imam answers many interesting questions put forwards by students, parents, and teachers about various aspects of faith, culture and society. Below is a list of schools that have visited the EMCC, and there have been multiple visits by some schools and colleges. This year over 2,600 students and teachers stepped through our doors.

EXETER MOSQUE AND CULTURAL CENTRE

Trustees' Annual Report *(continued)*

Year ended 30 June 2023

Activities and achievements *(continued)*

School Visits: Below is a list of schools that have visited the EMCC, and there have been multiple visits by some schools and colleges. This year over 2,600 students and teachers stepped through our doors.

School/College Name	Numbers attended (students and staff)	Date attended
Otter Hampton Primary	63	05/07/2022
Newton Abbot Academy	48	05/07/2022
West Berry Federation	60	07/07/2022
South Dartmoor Community	64	20/07/2022
St Joseph School	18	19/09/2022
Robert Blake School	12	26/09/2022
Chaplaincy	20	16/11/2022
Queens College	32	27/09/2022
Scout visit	32	04/10/2022
Clyst St. Mary Primary	26	10/10/2022
Scout visit	25	10/10/2022
Bradford Primary	33	02/11/2022
Exeter University	50	07/11/2022
Exeter University	50	09/11/2022
High Bickington Primary	59	09/11/2022
Exeter University	50	15/11/2022
Exeter University	50	17/11/2022
Doddyscombsleigh Primary	38	29/11/2022
St. Sidwell Primary	32	05/12/2022
Broadclyst Primary	16	16/01/2023
The Castle School (2 visits)	120	18/01/2023
The Castle School (2 visits)	120	19/01/2023
Trinity Primary (2 visits)	120	25/01/2023

School visits continued.....		
School/College Name	Numbers attended (students and staff)	Date
St. David's Primary	53	26/01/2023
St. Marshwood Primary	20	26/01/2023
West Clyst Primary	32	06/02/2023
Musbury Primary	29	07/02/2023
Otterton C of E Primary	105	08/02/2023
Bishopsteignton Scout Club	20	14/02/2023
Clyst Hydon Primary	9	22/02/2023
Holyrood Primary	20	23/02/2023
Trinity Trainee Teachers	40	27/02/2023
Ladysmith Junior	30	28/02/2023
Exwick Heights Primary	100	01/03/2023
Exeter College	16	01/03/2023
Broadclyst Primary	32	06/03/2023
Yeo Valley Primary	22	07/03/2023
Ladysmith Junior	30	07/03/2023
Copplestone Primary	52	08/03/2023
West Clyst Primary	32	13/03/2023
Southbrook School	12	13/03/2023
Ladysmith Junior	30	14/03/2023
Southbrook School	12	16/03/2023
Stoke Canon Primary	54	16/03/2023
Broadclyst Primary	32	20/03/2023
All Saints Primary	37	27/04/2023
Littletown Academy Primary	65	03/05/2023
Manor School	37	10/05/2023
St Michael's CofE Primary	64	15/05/2023
Rackenford Primary	20	15/05/2023
Copplestone Primary	52	17/05/2023
Stoke Hill Junior	90	22/05/2023
Newton Primary	54	13/06/2023
South Molton CofE Primary	160	15/06/2023
Exeter School	17	19/06/2023
Torquay Primary	17	26/06/2023

EXETER MOSQUE AND CULTURAL CENTRE

Trustees' Annual Report *(continued)*

Year ended 30 June 2023

Activities and achievements *(continued)*

Group visits: Many groups have visited this year and there has been an increase in the number of engagements. A list of organisations and individuals includes the following, and some have visited more than once.

Organisation/Individual	Context	Date(s) attended
Pre Ramadan talk by Imam Shabbir Hassan.	An opportunity for the Muslim community to understand the importance and blessings of Ramadan.	17/03/2023
Imam Ahmed visited Exeter College.	Meeting with Administration Head to discuss Muslim Prayer facilities.	04/10/2022
Islamic Nikah arrangements with Imam Ahmed	EMCC is often used as a venue for simple nikah (wedding) events and the Imam conducts the ceremony according to Islamic traditions.	Various dates
Individual visits.	36 individuals came to the Mosque to meet Imam Ahmed .	Various dates
New Muslim consultation with Imam Ahmed	Imam Ahmed often meets with new Muslims as and when requested – there are initiatives to welcome new Muslims to the faith including regular gatherings to support the needs of those who have adopted Islam as a way of life, including dinner events, coffee meetings and trips to various places of interest. Sixteen people have reverted/converted to Islam at EMCC between 1 July 2022 and 30 June 2023, all of which were led and witnessed by Imam Ahmed, and others. EMCC and its staff and volunteers continue to offer support and guidance to people who wish to adopt Islam as a way of life.	Various dates

EXETER MOSQUE AND CULTURAL CENTRE

Trustees' Annual Report *(continued)* Year ended 30 June 2023

Activities and achievements *(continued)*

Counselling: The Imam has helped many individuals and families with issues that they face in their lives. This involved occasionally dealing with external organisations as well.

Frequently, Imam is asked to visit Muslim patients at the Royal Devon and Exeter Hospital.

New Muslims

In the year, a total of 25 non-Muslims converted to Islam at the Exeter Mosque.

Fundraising: The community has been active in raising funds for worthy causes. Members were encouraged to donate to UK charities. The month of Ramadan is particularly busy for charities and donors alike.

Open Days: The EMCC hosts open days three to four times a year. These events are well attended by neighbours, members of various community organisations, the Police, and many individuals. The feedback from these events is very positive and offers an opportunity for the wider community to find out about the events and activities that are hosted throughout the year at the EMCC.

Communication: The Mosque has dealt with many e-mails, letters and telephone queries throughout the year. We were able to offer guidance, direction, and answer questions.

Reserves policy: The Trustees' policy is to aim to hold sufficient funds to meet three months' operating costs. We have struggled in this respect this year because of the legal costs that have been incurred in defending the reputation of the EMCC.

Principal funding resources: Our main sources of income are donations by the members of the community, Madrassa fees and rental income from the properties at 14/15 York Road.

Polite Request: We encourage everybody to come forward, suggest, participate, support, and give feedback, as we strive to improve all the time. We are also looking forward to more volunteers who can commit themselves to work for EMCC with a view to building a sustainable future for the Mosque, as a key stakeholder in the community it serves. The Trustees and Management of the EMCC asks everyone to pray for Allah to reward all those who organise, participate and support the range of activities which it provides. It is truly remarkable how well the Mosque is embedded in the wider community, engaging with so many stakeholders, and this is reflected in the diverse activities that have been established by the EMCC.

The Trustees' annual report was approved on 5 May 2024, and signed on behalf of the Board of Trustees by:

Mr M Saflo
Chairman

Mr T Hassan
Charity Secretary

EXETER MOSQUE AND CULTURAL CENTRE
Independent Examiner's Report to the Trustees of
EXETER MOSQUE AND CULTURAL CENTRE
Year ended 30 June 2023

I report on the financial statements for the year ended 30 June 2023, which comprise the statement of financial activities, statement of financial position and the related notes.

Respective responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

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 reasonable cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no 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.

SIMON J. GOULD - FCCA
 Chartered Certified Accountant
 6 Lower Shillingford
 Shillingford Abbot
 EXETER
 Devon
 EX2 9QD

Date: 6 May 2024

EXETER MOSQUE AND CULTURAL CENTRE

Statement of Financial Activities

30 June 2023

		2023	2022
		Unrestricted funds	Total funds
	Note	£	£
Income and endowments			
Donations and legacies	4	88,787	54,866
Grants	5	18,300	8,840
Other activities	6	125,656	110,305
Total income		<u>232,743</u>	<u>174,011</u>
Expenditure			
Expenditure on charitable activities	7,10	73,972	57,642
Other expenditure	8	148,898	107,914
Total expenditure		<u>222,870</u>	<u>165,556</u>
Net income and net movement in funds		<u>9,873</u>	<u>8,455</u>
Reconciliation of funds			
Total funds brought forward		1,968,767	1,960,312
Total funds carried forward	16	<u>1,978,640</u>	<u>1,968,767</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure is derived from continuing activities.

The notes on pages 11 to 15 form part of these financial statements.

EXETER MOSQUE AND CULTURAL CENTRE

Statement of Financial Position

30 June 2023

		2023 £	2022 £
Fixed assets			
Tangible fixed assets	13	1,999,727	1,927,321
Current assets			
Debtors	14	—	—
Cash at bank and in hand		22,206	57,260
		<u>22,206</u>	<u>57,260</u>
Creditors: amounts falling due within one year	15	<u>43,293</u>	<u>15,814</u>
Net current liabilities		<u>(21,087)</u>	<u>41,446</u>
Total assets less current liabilities		<u>1,978,640</u>	<u>1,968,767</u>
Net assets		<u>1,978,640</u>	<u>1,968,767</u>
Funds of the charity			
Unrestricted funds		1,978,640	1,968,767
Total charity funds	16	<u>1,978,640</u>	<u>1,968,767</u>

These financial statements were approved by the Board of Trustees and authorised for issue on 5 May 2024, and are signed on behalf of the Board by:

Mr T Hassan
Charity Secretary

The notes on pages 11 to 15 form part of these financial statements.

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements

Year ended 30 June 2023

1. General information

The Charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is 12-13 York Road, Exeter, Devon, EX4 6PG, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

(a) Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

(b) Going concern

There are no material uncertainties about the Charity's ability to continue.

(c) Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the Trustees for particular future projects or commitments.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements *(continued)*

Year ended 30 June 2023

3. Accounting policies *(continued)*

(d) Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

(e) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure incurred in raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

(f) Tangible assets

All fixed assets are initially recorded at cost and are capitalised if they are used for more than one year and cost at least £500.

The Trustees consider that the rental generating element of the property at 14/15 York Road is an integral part of the Mosque as a whole, and the ownership is governed by Sharia Law. Therefore, the value of the land and buildings owned is irrelevant because these will never be sold, as the Charity could not continue its activity without them. The Charity will therefore continue to account for their buildings at cost less annual depreciation.

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements *(continued)*

Year ended 30 June 2023

3. Accounting policies *(continued)*

(g) Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land and Property - Buildings - 1% per annum reducing balance

Fixtures, fittings and equipment - 15% per annum reducing balance

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations (page 17)	88,787	88,787	54,866	54,866

5. Grants

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Exeter City Council	8,500	8,500	—	—
Natural England	9,800	9,800	—	—
Coronavirus Job Retention Scheme	—	—	7,840	7,840
Devon County Council	—	—	1,000	1,000
	<u>18,300</u>	<u>18,300</u>	<u>8,840</u>	<u>8,840</u>

6. Other activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Rental income – 15 York Road	58,635	58,635	67,839	67,839
Rental income – 14 York Road	15,601	15,601	13,000	13,000
School visit fees	716	716	—	—
Madrassa fees	50,704	50,704	29,466	29,466
	<u>125,656</u>	<u>125,656</u>	<u>110,305</u>	<u>110,305</u>

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements *(continued)*

Year ended 30 June 2023

7. Expenditure on charitable activities by fund type

	Unrestricted funds	Total funds	Total funds
	2023	2023	2022
	£	£	£
Governance costs - Salaries	<u>72,862</u>	<u>72,862</u>	<u>56,842</u>

8. Other expenditure

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	2023	2023	2022	2022
	£	£	£	£
Other resources expended (page 18)	<u>148,898</u>	<u>148,898</u>	<u>107,914</u>	<u>107,914</u>

9. Net (expenditure)/income

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

	2023	2022
	£	£
Depreciation of tangible fixed assets (note 13)	<u>22,863</u>	<u>22,667</u>

10. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,110</u>	<u>800</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	<u>72,862</u>	<u>56,842</u>

The average number of employees during the year was 4, (2022: 3).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration, expenses and benefits

No remuneration, expenses or other benefits from employment with the Charity or a related entity were received by the Trustees.

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements *(continued)*

Year ended 30 June 2023

13. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 July 2022	2,129,699	46,978	2,176,677
Additions	95,269	–	95,269
At 30 June 2023	2,224,968	46,978	2,271,946
Depreciation			
At 1 July 2022	221,219	28,137	249,356
Charge for the year	20,037	2,826	22,863
At 30 June 2023	241,256	30,963	272,219
Carrying amount			
At 30 June 2023	1,983,712	16,015	1,999,727
At 30 June 2022	1,908,480	18,841	1,927,321

14. Debtors

	2023 £	2022 £
Debtors (Rent)	–	–

15. Creditors: amounts falling due within one year

	2023 £	2022 £
Creditors	10,460	3,486
Social security and other taxes	733	853
Accruals	800	800
Other creditors	31,300	10,675
	43,293	15,814

Other creditors relates to loans made to the Charity by private individuals under Qard-e-Hasana agreements in order to assist with the funding of the improvements to 15 York Road, Exeter, and with legal fees re the defamation proceedings.

The loans are unsecured, interest free and repayable on demand.

16. Analysis of charitable funds

Unrestricted funds

	1 July 2022 £	Income £	Expenditure £	30 June 2023 £
General funds	<u>1,968,767</u>	<u>232,743</u>	<u>(222,870)</u>	1,978,640
	1 July 2021 £	Income £	Expenditure £	30 June 2022 £
General funds	<u>1,960,312</u>	<u>174,011</u>	<u>(165,556)</u>	1,968,767

EXETER MOSQUE AND CULTURAL CENTRE

Management Information

Year ended 30 June 2023

The following pages do not form part of the financial statements.

EXETER MOSQUE AND CULTURAL CENTRE

Detailed Statement of Financial Activities

30 June 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Collection Box/Sundry donations	53,459	27,749
Donations for the funeral of Mr H Nofal	4,928	—
Friday Jummah	30,400	27,117
	<u>88,787</u>	<u>54,866</u>
Grants		
Natural England	9,800	—
Exeter City Council	8,500	—
Devon County Council	—	1,000
Coronavirus Job Retention Scheme	--	7,840
	<u>18,300</u>	<u>8,840</u>
Other activities		
Rental income – 15 York Road, Exeter	58,635	67,839
Rental income – 14 York Road, Exeter	15,601	13,000
School visit fees	716	—
Madrassa fees	50,704	29,466
	<u>125,656</u>	<u>110,305</u>
Total income	<u>232,743</u>	<u>174,011</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	72,862	56,842
Independent Examiner's fees	1,110	800
	<u>73,972</u>	<u>57,642</u>
Other expenditure		
Other resources expended (page 18)	148,898	107,914
	<u>148,898</u>	<u>107,914</u>
Total expenditure	<u>222,870</u>	<u>165,556</u>
Net income for the year	<u>9,873</u>	<u>8,455</u>

This statement is unaudited

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Detailed Statement of Financial Activities

30 June 2023

OTHER RESOURCES EXPENDED

	Unrestrict- ed Funds £	Total Funds 2023 £	Total Funds 2022 £
Other resources expended	148,898	148,898	107,914
Other resources expended comprises:-			
a) Water	2,958	2,958	292
b) Electricity	12,346	12,346	3,153
c) Gas	2,313	2,313	956
d) Council tax – 14/15 York Road	449	449	4,385
e) Lift maintenance	468	468	2,229
f) Property maintenance and repairs - Mosque	14,319	14,319	15,277
g) Property maintenance – 14/15 York Road	8,574	8,574	1,276
h) Utilities – 14/15 York Road	1,384	1,384	4,030
i) Funeral expenses – Mr H Nofal	3,262	3,262	–
j) Charitable Donations (see note below)	13,039	13,039	9,093
k) Insurance	10,337	10,337	8,819
l) Security services	271	271	2,335
m) Cash & Carry	1,002	1,002	1,178
n) Telephone and Internet	1,635	1,635	2,178
o) Catering	2,546	2,546	635
p) Office expenses	1,526	1,526	630
q) Bookkeeping (Including payroll maintenance)	1,296	1,296	1,296
r) Letting agent fees	9,489	9,489	6,702
s) Teaching fees	29,780	29,780	8,688
t) Legal fees	7,335	7,335	8,444
u) Sundry expenses	541	541	654
v) Bank charges	973	973	913
w) Freehold property depreciation	20,037	20,037	19,278
x) Fixtures, fittings & equipment depreciation	2,826	2,826	3,389
y) Other professional fees	–	–	1,057
z) Teaching materials	192	192	1,027
	148,898	148,898	107,914

Notes:

1. Charitable donations: Islamic Relief UK - (Emergency funds – Afghanistan emergency, East Africa emergency, Bangladesh flood, Pakistan flood and Syria/Turkey earthquake.

2. Property maintenance and repairs – Mosque: includes expenditure of £11,681 on the Mosque Garden which was assisted by a grant of £9,800 from Natural England.

Accounts

EXETER MOSQUE AND CULTURAL CENTRE
Unaudited Financial Statements
30 June 2022

EXETER MOSQUE AND CULTURAL CENTRE

Trustees' Annual Report

Year ended 30 June 2022

The Trustees present their report and the unaudited financial statements of the Charity for the year ended 30 June 2022.

Reference and administrative details:

Registered charity name EXETER MOSQUE AND CULTURAL CENTRE

Charity registration number 274095

Principal office 12-13 York Road
Exeter
Devon
EX4 6PG
England

The Trustees

S Hassan (Charity Secretary)
R Ahmed
T Hassan
M Saflo
F Hakimi (Appointed – 31/12/2022)
A Al Jannati (Retired – 23/08/2021)

Independent Examiner Simon J. Gould FCCA
Chartered Certified Accountant
6 Lower Shillingford
Shillingford Abbot
EXETER
Devon
EX2 9QD

EXETER MOSQUE AND CULTURAL CENTRE

Trustees' Annual Report

Year ended 30 June 2022

Structure, governance and management

The Trustees have oversight of the Charity and work tirelessly to protect the reputation of Exeter Mosque and Cultural Centre (EMCC). They give of their time freely and receive no remuneration or other financial benefits. They ensure that staff and volunteers are working together in order to achieve the objectives set out in the governing document, the 'Constitution'. The Trustees are responsible for general control and management of the Charity. They regularly meet together as a body and are responsible for all decisions in relation to running the Mosque and community facilities.

The Trustees are responsible for the appointment of new Trustees, and in making new appointments they seek to identify people who are dedicated and willing to volunteer their skills and time to help with work in the broader community. Following their appointment, the Trustees are introduced to their new role and given copies of the 'Constitution' and a guide to the policies and procedures adopted by our Charity.

The Trustees continue to review risks regularly and they are satisfied that systems are in place to manage any risks identified. In particular, insurance cover is in place and the finances of the EMCC are kept under review. Appropriate DBS checks, supported by regularly reviewed policies are made for all those who work with children or other vulnerable groups within the EMCC premises.

The EMCC has written policies in respect of safeguarding Charity assets, staff conduct, school admissions, behaviour, whistleblowing and school equalities, and continues to broaden its policy range to become an even more effective organisation. A new Trustee has been appointed whose individual expertise and experience will be blended with the existing Board.

Governing document

Exeter Mosque and Cultural Centre (formerly Islamic Centre of the South West (Exeter)) is constituted as a Charitable Trust with the Charity Commission. The Constitution was adopted on 1 December 1976, and amended subsequently on 10 July 1977, 17 December 1991 and 24 February 2014.

Objectives and activities

The mission of the EMCC is to:

- a) Advance the religion of Islam in accordance with the tenets and doctrines of the Holy Quran and Sunnah, (the actions and sayings of the Prophet Mohammed, peace be upon him).
- b) Advance the education of Muslim children in accordance with the tenets and doctrines of Islam.
- c) Provide relief of such Muslims who are poor and needy.

Strategies

The objects of the Constitution are translated into a whole range of activities, including services which are planned and delivered to engage the community of worshippers and the wider community of stakeholders. The EMCC ensures that it can benefit as many people as possible. Therefore, various projects and activities are organised in order to achieve this objective. Education is a fundamental aspect of the Constitution and the work it does reflects this. There are regular children and adult classes which teach the basic tenets of Islamic faith, and the civic responsibility towards the welfare and prosperity of the wider community, in which they live.

The EMCC works tirelessly to raise awareness about Islam and dispel misconceptions about the faith, through hosting visits from various educational institutions, faith groups, and community based organisations and individuals. The visitors are generally given a brief overview about Islam and offered a chance to ask questions and participate in discussions.

The EMCC offers social activities for the children, youth and adults. During the month of Ramadan, daily Iftar is arranged, as well as a larger Iftar for the whole community together with Eid celebrations. During term-time, weekly football activity is organised for the youth and during half-term holidays and various activities are prepared for the children.

EXETER MOSQUE AND CULTURAL CENTRE
Trustees' Annual Report *(continued)*
Year ended 30 June 2022

Volunteers

Volunteers are an important human resource in both our faith and community. They play an important role by keeping the EMCC clean and ensuring that it runs smoothly. We rely heavily upon them, most notably for open days and at Iftar gatherings. The Trustees also give of their time freely during these events.

Activities and achievements

Prayers: The EMCC holds five daily prayers and Friday Prayers catering for between 800 and 1,000 people. These include khutbahs (sermons) which encourage worshippers to follow Islamic principles of acceptance, responsibility and .

Festivals: There are biannual Eid prayers which are attended by over 1,200 people at the start of each festival.

Quran classes: The EMCC continues to conduct regular classes for children and adults. Students are enrolled and divided into seven classes, according to their age and educational needs. Students are taught the Holy Quran and its teachings, the seerah (life of the prophet Mohammed (peace be upon him)) hadith, the knowledge of faith, fiqh, and Islamic manners. The classes are held in a relaxed and friendly environment. From October 2021, the EMCC conducts a new hifz (Quran memorisation) programme, and this is a very popular and much needed initiative.

Sunday Halaqah: The Imam regularly conducts the Sunday halaqah after dhuhr prayer, which is open to all brothers and sisters.

Youth Club: The EMCC holds weekly sports activities and this is a great opportunity for the youth to participate in indoor sports, and also to encourage the use of its services.

Holiday Club: During the school holidays, the holiday club is organised for the children where they can socialise and participate in varied and engaging activities, managed by our volunteers.

Girls' Club: This is organised on Sundays with the presence of volunteer mothers.

Cleaning: Volunteers regularly clean the EMCC premises with various groups coming in, some on a weekly basis, others less frequently.

Open Days: The EMCC hosts open days three to four times a year. These events are well attended by neighbours, members of various community organisations, the Police, and many individuals. The feedback from these events is very positive and offers an opportunity for the wider community to find out about the events and activities that are hosted throughout the year at the EMCC.

ISOC Barbecue: This is held annually and is organised by Exeter University students.

Fundraising: The community has been active in raising funds for good causes. Members were encouraged to donate to UK charities. The month of Ramadan is particularly busy for charities and donors alike.

EXETER MOSQUE AND CULTURAL CENTRE

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

Activities and achievements *(continued)*

School Visits: Many schools and colleges visited the EMCC during the year. Children are offered a general understanding of Islam including the challenges facing Muslims living in the West. Refreshments are provided. School teaching and admin staff often express appreciation regarding the welcome they receive and the opportunities that are made available to student and staff. The Imam answers many interesting questions put forwards by students, parents, and teachers about different aspects of faith, culture and society. Below is a list of schools that have visited the EMCC, and there have been multiple visits by some schools and colleges. This year over 2,000 students and teachers stepped through our doors.

School/College Name	Numbers attended (students and staff)	Date attended
The Link Academy	28	05/10/2021
St Mary Primary school	27	20/10/2021
Cornerstone Digital Academy	20	04/11/2021
St Mary Primary School	29	11/11/2021
Cornerstone Digital Academy	22	11/11/2021
Exeter School	34	29/11/2021
St Luke's School	40	01/12/2021
Lady Seaward School	43	01/12/2021
Lady Seaward School	48	02/12/2021
Ladysmith Junior School	34	02/12/2021
Ladysmith Junior School	34	6/12/2021
St Leonards Primary School	35	06/12/2021
Ladysmith Junior School	35	07/12/2021
Lady Seawards School	46	09/12/2021
St Leonards Primary	65	09/12/2021
Cornerstone Digital Academy	70	07/02/2022
Old Cleeve First School	45	09/02/2022
Ladysmith Infant School	95	16/02/2022

EXETER MOSQUE AND CULTURAL CENTRE

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

School visits (continued):		
School/College Name	Numbers attended (students and staff)	Date
Woodbury Primary	30	17/02/2022
Yeo Valley Primary	30	01/03/2022
St Joseph School	37	01/03/2022
Bideford College (3 visits)	148	02/03/2022
Bideford College (3 visits)	153	03/03/2022
Wadham School	30	07/03/2022
Silverstone C of E Primary	35	07/03/2022
St Thomas School	25	08/03/2022
Ladysmith Infant School	100	09/03/2022
The Link Academy	45	14/03/2022
3 rd Exeter Cub	35	14/03/2022
Tipton St John School	38	15/03/2022
Westbury Primary	66	17/03/2022
The Castle School	65	22/03/2022
The Castle School	65	23/03/2022
An Adult group	7	24/03/2022
Wynstream Primary	48	11/05/2022
Axminster Men's Group	18	17/05/2022
Teignmouth Adult Group	14	18/05/2022
Powerstock C of E Primary	39	13/06/2022
Goodleigh Primary	30	15/06/2022
Brenton Primary	30	16/06/2022
Exeter School	23	20/06/2022
Colyton Primary	66	21/06/2022
Colyton Primary	69	22/06/2022
Ellen Tinkham College	12	27/06/2022
Willow Brook School	67	30/06/2022

EXETER MOSQUE AND CULTURAL CENTRE

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

Activities and achievements *(continued)*

Group visits: Many groups have visited this year and there has been an increase in the number of engagements. A list of organisations and individuals includes the following, and some have visited more than once.

Organisation/Individual	Context	Date(s) attended
Ed Pawson (Devon SACRE Adviser) and 3 guests meeting with Imam Ahmed at the Mosque.	Discussion about school visits	22/11/2021
Pre Ramadan talk by Imam Shabbir Hassan.	An opportunity for the Muslim community to understand the importance and blessings of Ramadan.	01/04/2022
Youth Q&A session by Imam Shabbir Hassan.	An opportunity for the Muslim youth to ask questions about any topic and gain an understanding of the Islamic perspective with the objective of offering sound advice and finding ways of supporting the youth in the local community.	01/04/2022
Muslim community gathered at the Mosque.	Children's Quran Competition	23/04/2022
Deputy head of Wonford Hospital Chaplaincy	Visit the Mosque and to meet Imam Ahmed	04/05/2022
Imam Ahmed was invited to the Cathedral	The Holocaust memorial	27/01/2022
Islamic Nikah arrangements with Imam Ahmed	EMCC is often used as a venue for simple nikah (wedding) events and the Imam conducts the ceremony according to Islamic traditions.	Various dates
Group visit	A group of 42 people visited the EMCC to meet Imam Ahmed.	15/06/2022
New Muslim consultation with Imam Ahmed	Imam Ahmed often meets with new Muslims as and when requested – there are initiatives to welcome new Muslims to the faith including regular gatherings to support the needs of those who have adopted Islam as a way of life, including dinner events, coffee meetings and trips to various places of interest. Sixteen people have reverted/converted to Islam at EMCC between 1 July 2021 and 30 June 2022, all of which were led and witnessed by Imam Ahmed, and others. EMCC and its staff and volunteers continue to offer support and guidance to people who wish to adopt Islam as a way of life.	Various dates
Eid Lunch event for the local Muslim community	An opportunity for Muslims families, students and workers to celebrate the end of Ramadan, including lunch and children's activities.	1/05/2022

EXETER MOSQUE AND CULTURAL CENTRE

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

Activities and achievements *(continued)*

Counselling: The Imam has helped many individuals and families with issues that they face in their lives. This involved occasionally dealing with external organisations as well.

Frequently, Imam is asked to visit Muslim patients at the Royal Devon and Exeter Hospital.

Communication: The Mosque has dealt with many e-mails, letters and telephone queries throughout the year. We were able to offer guidance, direction, and answer questions.

Reserves policy: The Trustees' policy is to aim to hold sufficient funds to meet three months' operating costs. We have struggled in this respect this year because of the legal costs that have been incurred in defending the reputation of the EMCC.

Principal funding resources: Our main sources of income are donations by the members of the community, Madrassa fees and rental income from the properties at 14/15 York Road.

Polite Request: We encourage everybody to come forward, suggest, participate, support and give feedback, as we strive to improve all the time. We are also looking forward to more volunteers who can commit themselves to work for EMCC with a view to building a sustainable future for the Mosque, as a key stakeholder in the community it serves. The Trustees and Management of the EMCC asks everyone to pray for Allah to reward all those who organise, participate and support the range of activities which it provides. It is truly remarkable how well the Mosque is embedded in the wider community, engaging with so many stakeholders, and this is reflected in the diverse activities that have been established by the EMCC.

The Trustees' annual report was approved on 29 April 2023, and signed on behalf of the Board of Trustees by:

Mr M Saflo
Trustee

Mr S Hassan
Charity Secretary

EXETER MOSQUE AND CULTURAL CENTRE
Independent Examiner's Report to the Trustees of
EXETER MOSQUE AND CULTURAL CENTRE
Year ended 30 June 2022

I report on the financial statements for the year ended 30 June 2022, which comprise the statement of financial activities, statement of financial position and the related notes.

Respective responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

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 reasonable cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no 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.

SIMON J. GOULD - FCCA
Chartered Certified Accountant
6 Lower Shillingford
Shillingford Abbot
EXETER
Devon
EX2 9QD

Date: 29 April 2023

EXETER MOSQUE AND CULTURAL CENTRE

Statement of Financial Activities

30 June 2022

		2022	2021
		Unrestricted funds	Total funds
	Note	£	£
Income and endowments			
Donations and legacies	4	54,866	54,866
Grants	5	8,840	8,840
Other activities	6	110,305	110,305
Total income		<u>174,011</u>	<u>174,011</u>
Expenditure			
Expenditure on charitable activities	7,10	57,642	57,642
Other expenditure	8	107,914	107,914
Total expenditure		<u>165,556</u>	<u>165,556</u>
Net income and net movement in funds		<u>8,455</u>	<u>8,455</u>
Reconciliation of funds			
Total funds brought forward		1,960,312	1,960,312
Total funds carried forward	16	<u>1,968,767</u>	<u>1,968,767</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure is derived from continuing activities.

The notes on pages 11 to 15 form part of these financial statements.

EXETER MOSQUE AND CULTURAL CENTRE

Statement of Financial Position

30 June 2022

		2022 £	2021 £
Fixed assets			
Tangible fixed assets	13	1,927,321	1,949,988
Current assets			
Debtors	14	—	1,491
Cash at bank and in hand		57,260	22,302
		<u>57,260</u>	<u>23,793</u>
Creditors: amounts falling due within one year	15	<u>15,814</u>	<u>13,469</u>
Net current liabilities		<u>41,446</u>	<u>10,324</u>
Total assets less current liabilities		<u>1,968,767</u>	<u>1,960,312</u>
Net assets		<u>1,968,767</u>	<u>1,960,312</u>
Funds of the charity			
Unrestricted funds		1,968,767	1,960,312
Total charity funds	16	<u>1,968,767</u>	<u>1,960,312</u>

These financial statements were approved by the Board of Trustees and authorised for issue on

29 April 2023, and are signed on behalf of the Board by:

Mr S Hassan
Charity Secretary

The notes on pages 11 to 15 form part of these financial statements.

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements

Year ended 30 June 2022

1. General information

The Charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is 12-13 York Road, Exeter, Devon, EX4 6PG, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

(a) Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

(b) Going concern

There are no material uncertainties about the Charity's ability to continue.

(c) Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the Trustees for particular future projects or commitments.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

3. Accounting policies *(continued)*

(d) Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

(e) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure incurred in raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

(f) Tangible assets

All fixed assets are initially recorded at cost and are capitalised if they are used for more than one year and cost at least £500.

The Trustees consider that the rental generating element of the property at 14/15 York Road is an integral part of the Mosque as a whole, and the ownership is governed by Sharia Law. Therefore, the value of the land and buildings owned is irrelevant because these will never be sold, as the Charity could not continue its activity without them. The Charity will therefore continue to account for their buildings at cost less annual depreciation.

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

3. Accounting policies *(continued)*

(g) Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land and Property - Buildings - 1% per annum straight line

Fixtures, fittings and equipment - 15% per annum reducing balance

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations (page 17)	54,866	54,866	23,392	23,392

5. Grants

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Coronavirus Job Retention Scheme	7,840	7,840	34,694	34,694
Devon County Council	1,000	1,000	5,716	5,716
	<u>8,840</u>	<u>8,840</u>	<u>40,410</u>	<u>40,410</u>

6. Other activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Rental income – 15 York Road	67,839	67,839	59,303	59,303
Rental income – 14 York Road	13,000	13,000	11,072	11,072
Madrassa fees	29,466	29,466	13,102	13,102
	<u>110,305</u>	<u>110,305</u>	<u>83,477</u>	<u>83,477</u>

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

7. Expenditure on charitable activities by fund type

	Unrestricted funds	Total funds	Total funds
	£	2022	2021
	£	£	£
Governance costs - Salaries	56,842	56,842	55,870

8. Other expenditure

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	2022	£	2021
	£	£	£	£
Other resources expended (page 18)	107,914	107,914	84,937	84,937

9. Net (expenditure)/income

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

	2022	2021
	£	£
Depreciation of tangible fixed assets (note 13)	22,667	23,395

10. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	800	800

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	56,842	55,870

The average number of employees during the year was 3, (2021: 3).

12. Trustee remuneration, expenses and benefits

No remuneration, expenses or other benefits from employment with the Charity or a related entity were received by the Trustees.

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements (continued)

Year ended 30 June 2022

13. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 July 2021	2,129,699	46,978	2,176,677
Additions	—	—	—
At 30 June 2022	2,129,699	46,978	2,176,677
Depreciation			
At 1 July 2021	201,941	24,748	226,689
Charge for the year	19,278	3,389	22,667
At 30 June 2022	221,219	28,137	249,356
Carrying amount			
At 30 June 2022	1,908,480	18,841	1,927,321
At 30 June 2021	1,927,758	22,230	1,949,988

14. Debtors

	2022 £	2021 £
Debtors (Rent)	—	1,491

15. Creditors: amounts falling due within one year

	2022 £	2021 £
Creditors	3,486	4,069
Social security and other taxes	853	600
Accruals	800	800
Other creditors	10,675	8,000
	15,814	13,469

Other creditors relates to loans made to the Charity by private individuals under Qard-e-Hasana agreements in order to assist with the funding of the improvements to 15 York Road, Exeter, and with legal fees re the defamation proceedings.

The loans are unsecured, interest free and repayable on demand.

16. Analysis of charitable funds

Unrestricted funds

	1 July 2021 £	Income £	Expenditure £	30 June 2022 £
Total charity funds	<u>1,960,312</u>	<u>174,011</u>	<u>(165,556)</u>	<u>1,968,767</u>
	1 July 2020 £	Income £	Expenditure £	30 June 2021 £
Total charity funds	<u>1,954,640</u>	<u>147,279</u>	<u>(141,607)</u>	<u>1,960,312</u>

EXETER MOSQUE AND CULTURAL CENTRE

Management Information

Year ended 30 June 2022

The following pages do not form part of the financial statements.

EXETER MOSQUE AND CULTURAL CENTRE

Detailed Statement of Financial Activities

30 June 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Collection Box/Sundry donations	27,749	20,108
Friday Jummah	<u>27,117</u>	<u>3,284</u>
	<u>54,866</u>	<u>23,392</u>
Grants		
Devon County Council	1,000	5,716
Coronavirus Job Retention Scheme	<u>7,840</u>	<u>34,694</u>
	<u>8,840</u>	<u>40,410</u>
Other activities		
Rental income – 15 York Road, Exeter	67,839	59,303
Rental income – 14 York Road, Exeter	13,000	11,072
Madrassa fees	<u>29,466</u>	<u>13,102</u>
	<u>110,305</u>	<u>83,477</u>
Total income	<u>174,011</u>	<u>147,279</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	56,842	55,870
Independent Examiner's fees	<u>800</u>	<u>800</u>
	<u>57,642</u>	<u>56,670</u>
Other expenditure		
Other resources expended (page 18)	<u>107,914</u>	<u>84,937</u>
Total expenditure	<u>165,556</u>	<u>141,607</u>
Net income for the year	<u>8,455</u>	<u>5,672</u>

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Detailed Statement of Financial Activities

30 June 2022

OTHER RESOURCES EXPENDED

	Unrestrict- ed Funds £	Total Funds 2022 £	Total Funds 2021 £
Other resources expended	107,914	107,914	84,937
<u>Other resources expended comprises:-</u>			
a) Water	(832)	(832)	2,340
b) Electricity	3,153	3,153	2,560
c) Gas	956	956	1,858
d) Council tax – 14/15 York Road	4,385	4,385	2,448
e) Lift maintenance	2,229	2,229	1,262
f) Property maintenance and repairs - Mosque	15,277	15,277	3,797
g) Property maintenance – 14/15 York Road	1,276	1,276	2,339
h) Utilities – 14/15 York Road	4,030	4,030	114
i) Utilities – Mosque	1,124	1,124	1,013
j) Charitable Donations (see note below)	9,093	9,093	–
k) Insurance	8,819	8,819	8,684
l) Security services	2,335	2,335	1,158
m) Cash & Carry	1,178	1,178	268
n) Telephone and Internet	2,178	2,178	1,732
o) Catering	635	635	–
p) Office expenses	630	630	597
q) Bookkeeping (Including payroll maintenance)	1,296	1,296	720
r) Letting agent fees	6,702	6,702	8,084
s) Teaching fees	8,688	8,688	2,213
t) Legal fees	8,444	8,444	17,264
u) Sundry expenses	654	654	658
v) Bank charges	913	913	423
w) Freehold property depreciation	19,278	19,278	19,472
x) Fixtures, fittings & equipment depreciation	3,389	3,389	3,923
y) Other professional fees (incl.Accountancy)	1,057	1,057	1,897
z) Teaching materials	1,027	1,027	113
	107,914	107,914	84,937

Note: Charitable donations: Islamic Relief UK - (Emergency funds - Afghanistan and Syria)

Accounts

EXETER MOSQUE AND CULTURAL CENTRE
Unaudited Financial Statements
30 June 2021

EXETER MOSQUE AND CULTURAL CENTRE

Trustees' Annual Report

Year ended 30 June 2021

The Trustees present their report and the unaudited financial statements of the Charity for the year ended 30 June 2021.

Reference and administrative details:

Registered charity name EXETER MOSQUE AND CULTURAL CENTRE

Charity registration number 274095

Principal office 12-13 York Road
Exeter
Devon
EX4 6PG
England

The Trustees

S Hassan (Charity Secretary)
A Al Jannati
R Ahmed (Appointed 13 June 2021)
T Hassan
M Saflo

Independent Examiner Simon J. Gould FCCA
Chartered Certified Accountant
6 Lower Shillingford
Shillingford Abbot
EXETER
Devon
EX2 9QD

EXETER MOSQUE AND CULTURAL CENTRE

Trustees' Annual Report

Year ended 30 June 2021

Structure, governance and management

The Trustees have oversight of the Charity and work tirelessly to protect the reputation of Exeter Mosque and Cultural Centre (EMCC). They give of their time freely and receive no remuneration or other financial benefits. They ensure that staff and volunteers are working together in order to achieve the objectives set out in the governing document, the 'Constitution'. The Trustees are responsible for general control and management of the Charity. They regularly meet together as a body and are responsible for all decisions in relation to running the Mosque and community facilities.

The Trustees are responsible for the appointment of new Trustees, and in making new appointments they seek to identify people who are dedicated and willing to volunteer their skills and time to help with work in the broader community. Following their appointment, the Trustees are introduced to their new role and given copies of the 'Constitution' and a guide to the policies and procedures adopted by our Charity.

The Trustees continue to review risks regularly and they are satisfied that systems are in place to manage any risks identified. In particular, insurance cover is in place and the finances of the EMCC are kept under review. Appropriate DBS checks, supported by regularly reviewed policies are made for all those who work with children or other vulnerable groups within the Mosque premises.

The EMCC has written policies in respect of safeguarding Charity assets, staff conduct, school admissions, behaviour, whistleblowing and school equalities, and continues to broaden its policy range to become an even more effective organisation. The EMCC has created a COVID-19 policy and risk assessment to minimise risks associated with the pandemic.

Governing document

Exeter Mosque and Cultural Centre (formerly Islamic Centre of the South West (Exeter)) is constituted as a Charitable Trust with the Charity Commission. The Constitution was adopted on 1 December 1976, and amended subsequently on 10 July 1977, 17 December 1991 and 24 February 2014.

Objectives and activities

The mission of the EMCC is to:

- a) Advance the religion of Islam in accordance with the tenets and doctrines of the Holy Quran and Sunnah, (the actions and sayings of the Prophet Mohammed, peace be upon him).
- b) Advance the education of Muslim children in accordance with the tenets and doctrines of Islam.
- c) Provide relief of such Muslims who are poor and needy.

Strategies

The objects of the Constitution are translated into a whole range of activities, including services which are planned and delivered to engage the community of worshippers and the wider community of stakeholders. The EMCC ensures that it can benefit as many people as possible. Therefore, various projects and activities are organised in order to achieve this objective. Education is a fundamental aspect of the Constitution and the work it does reflects this. There are regular children and adult classes which teach the basic tenets of Islamic faith, and the civic responsibility towards the welfare and prosperity of the wider community, in which they live.

The EMCC works hard to raise awareness about Islam and dispel misconceptions about the faith, through hosting visits from various educational institutions, faith groups, and community based organisations and individuals. The visitors are generally given a brief overview about Islam and offered a chance to ask questions and participate in discussions.

The EMCC offers social activities for the children, youth and adults. During the month of Ramadan, weekly Iftar is arranged, as well as a larger Iftar for the whole community together with Eid celebrations. During term-time, weekly football activity is organised for the youth and during half-term holidays, various activities are prepared for the children.

EXETER MOSQUE AND CULTURAL CENTRE
Trustees' Annual Report *(continued)*
Year ended 30 June 2021

Volunteers

Volunteers are an important human resource in both our faith and community. They play an important role by keeping the Mosque clean and ensuring that it runs smoothly. We rely heavily upon them, most notably for open days, at Iftar gatherings, and after prayer throughout the Covid-19 pandemic when they had to adhere to the relevant government guidelines.

The Trustees also give of their time freely during these events.

Activities and achievements

The Covid-19 pandemic has caused critical health, economic, as well as social challenges to all countries and societies across the world.

The Mosques around the world including those in the UK were closed from March 2020. The EMCC was no different. Therefore, normal Mosque activities were not possible.

Prayers: The EMCC reopened from March 2021 with limited capacity focusing on a few daily prayers abiding by Covid-19 restrictions. Later on, from June 2021, under approved government guidance, the Mosque started to open for five daily prayers and Friday Prayers. During this time, the Mosque served roughly 130 people instead of the usual 500-600 people. These prayers, including Friday khutbahs (sermons) encouraged the worshippers to follow Islamic principles of acceptance, responsibility and recognition and helped to boost the morale of the local community during a very difficult time, at both personal and wider social levels.

Festivals: There are normally biannual Eid Prayers. However, there was only one Eid prayer this year, which went ahead by maintaining social distancing. Four congregations were organised.

The usual activities which were cancelled because of the pandemic are as follows, but not limited to:-

- Quran classes
- Sunday Halaqah
- Youth Club
- Holiday Club
- Girls' Club
- Mosque Open Days
- ISOC Barbecue
- School visits
- Group visits
- Feeding the Homeless

EXETER MOSQUE AND CULTURAL CENTRE

Trustees' Annual Report *(continued)*

Year ended 30 June 2021

Activities and achievements *(continued)*

The visits and events that did go ahead were:-

Organisation/Individual	Context	Date(s) attended
Independent visit	19 people came to visit the EMCC and met Imam Ahmed to ask questions about Islam and Muslims	05/06/2021
New Muslim consultation with Imam Ahmed	Imam Ahmed often meets with new Muslims who have adopted Islam as a way of life. Nine people have converted to Islam at the EMCC this year, all of which were led and witnessed by Imam Ahmed and others. The EMCC, its staff and volunteers continue to offer support and guidance to people who wish to adopt Islam as a way of life. We had to cancel some appointments due to the pandemic.	Various Dates
Virtual meeting: The Devonshire Association	An invitation for the Imām & Br. Yusuf Hindess to speak on the role and contribution of the EMCC & the Muslim community, in the wider community.	25/06/2021
Visit of hospital chaplain	Malcolm Reddaway, the head of the chaplain at the hospital, visited the EMCC to meet the Imām.	01/04/2021
Public open consultation for Covid-19	The EMCC hosted the NHS representatives to have an open consultation with the local Muslim community, along with assistance from the Imam, on various aspects of the vaccination programme. The aim was to inform, advise and ensure that the vaccination programme is a success.	23/04/2021, 24/04/2021
Covid-19 Vaccination pop up clinic	Following the prior consultation mentioned above, the EMCC has successfully hosted the pop up clinic for the Covid-19 vaccination, supported by the local NHS.	05/05/2021
TV interviews	The Imam has taken part in TV interviews with the BBC and QTV to discuss the Islamic views on the Covid-19 vaccination programme, in order to encourage the Muslim community to get vaccinated.	05/05/2021
Group visit	A group of 10 ladies visited the mosque in a socially distanced environment.	15/06/2021
Hospital chaplain service	The Imam has worked with the hospital chaplain side by side to support the Muslim patients who are admitted in the hospital by providing over the phone consultation or even attending in person.	Various dates
Virtual open day	EMCC arranges biannual all day long open days which allow the local community to visit the mosque without any prior appointment, and get the opportunity to know Islam. However, this year, a virtual open day was arranged so as to follow the government Covid-19 guidelines.	31/05/2021

EXETER MOSQUE AND CULTURAL CENTRE

Trustees' Annual Report *(continued)*

Year ended 30 June 2021

Activities and achievements *(continued)*

Counselling: The Imam has helped many individuals and families with issues that they face in their lives. This involved occasionally dealing with external organisations as well.

Communication: The Mosque has dealt with many e-mails, letters and telephone queries throughout the year. We were able to offer guidance, direction, and answer questions.

Reserves policy: The Trustees' policy is to aim to hold sufficient funds to meet three months' operating costs. We have struggled to maintain this policy this year due to lockdowns and the 2-metre distancing rule required by the COVID-19 regulations.

Principal funding resources: Our main sources of income are donations by the members of the community, which unfortunately reduced significantly due to the pandemic. There is also rental income from the properties at 14/15 York Road.

Sincere Request: We encourage everybody to come forward, suggest, participate, support and give feedback, as we strive to improve all the time. We are also looking forward to more volunteers who can commit themselves to work for EMCC with a view to building a sustainable future for the Mosque, as a key stakeholder in the community it serves. The EMCC asks everyone to pray for Allah to reward all those who organise, participate and support the range of activities which it provides. It is truly remarkable how well the Mosque is embedded in the wider community, engaging with so many stakeholders, and this is reflected in the diverse activities that have been established by the EMCC.

The Trustees' annual report was approved on 29 April 2022, and signed on behalf of the Board of Trustees by:

Mr M Saflo
Trustee

Mr S Hassan
Charity Secretary

EXETER MOSQUE AND CULTURAL CENTRE
Independent Examiner's Report to the Trustees of
EXETER MOSQUE AND CULTURAL CENTRE
Year ended 30 June 2021

I report on the financial statements for the year ended 30 June 2021, which comprise the statement of financial activities, statement of financial position and the related notes.

Respective responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

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 reasonable cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no 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.

SIMON J. GOULD - FCCA
Chartered Certified Accountant
6 Lower Shillingford
Shillingford Abbot
EXETER
Devon
EX2 9QD

Date: 29 April 2022

EXETER MOSQUE AND CULTURAL CENTRE

Statement of Financial Activities

30 June 2021

		2021	2020
		Unrestricted funds	Total funds
	Note	£	£
Income and endowments			
Donations and legacies	4	23,392	23,392
Grants	5	40,410	40,410
Other activities	6	83,477	83,477
Total income		<u>147,279</u>	<u>147,279</u>
Expenditure			
Expenditure on charitable activities	7,10	56,670	56,670
Other expenditure	8	84,937	84,937
Total expenditure		<u>141,607</u>	<u>141,607</u>
Net income/(expenditure) and net movement in funds		<u>5,672</u>	<u>5,672</u>
Reconciliation of funds			
Total funds brought forward		1,954,640	1,954,640
Total funds carried forward	16	<u>1,960,312</u>	<u>1,960,312</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure is derived from continuing activities.

The notes on pages 11 to 15 form part of these financial statements.

EXETER MOSQUE AND CULTURAL CENTRE

Statement of Financial Position

30 June 2021

		2021 £	2020 £
Fixed assets			
Tangible fixed assets	13	1,949,988	1,962,527
Current assets			
Debtors	14	1,491	2,630
Cash at bank and in hand		22,302	19,518
		<u>23,793</u>	<u>22,148</u>
Creditors: amounts falling due within one year	15	<u>13,469</u>	<u>30,035</u>
Net current liabilities		<u>10,324</u>	<u>7,887</u>
Total assets less current liabilities		<u>1,960,312</u>	<u>1,954,640</u>
Net assets		<u>1,960,312</u>	<u>1,954,640</u>
Funds of the charity			
Unrestricted funds		1,960,312	1,954,640
Total charity funds	16	<u>1,960,312</u>	<u>1,954,640</u>

These financial statements were approved by the Board of Trustees and authorised for issue on 29 April 2022, and are signed on behalf of the Board by:

Mr S Hassan
Charity Secretary

The notes on pages 11 to 15 form part of these financial statements.

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements

Year ended 30 June 2021

1. General information

The Charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is 12-13 York Road, Exeter, Devon, EX4 6PG, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

(a) Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

(b) Going concern

There are no material uncertainties about the Charity's ability to continue.

(c) Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the Trustees for particular future projects or commitments.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements *(continued)*

Year ended 30 June 2021

3. Accounting policies *(continued)*

(d) Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

(e) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure incurred in raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

(f) Tangible assets

All fixed assets are initially recorded at cost and are capitalised if they are used for more than one year and cost at least £250.

The Trustees consider that the rental generating element of the property at 14/15 York Road is an integral part of the Mosque as a whole, and the ownership is governed by Sharia Law. Therefore, the value of the land and buildings owned is irrelevant because these will never be sold, as the Charity could not continue its activity without them. The Charity will therefore continue to account for their buildings at cost less annual depreciation.

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements *(continued)*

Year ended 30 June 2021

3. Accounting policies *(continued)*

(g) Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land and Property - Buildings - 1% per annum straight line

Fixtures, fittings and equipment - 15% per annum reducing balance

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations (page 15)	23,392	23,392	37,274	37,274

5. Grants

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Coronavirus Job Retention Scheme	34,694	34,694	13,582	13,582
Devon County Council	5,716	5,716	—	—
	<u>40,410</u>	<u>40,410</u>	<u>13,582</u>	<u>13,582</u>

6. Other activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Rental income – 15 York Road	59,303	59,303	50,445	50,445
Rental income – 14 York Road	11,072	11,072	10,160	10,160
School visit fees	—	—	388	388
Madrassa fees	13,102	13,102	28,775	28,775
	<u>83,477</u>	<u>83,477</u>	<u>89,768</u>	<u>89,768</u>

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Financial Statements *(continued)*

Year ended 30 June 2021

7. Expenditure on charitable activities by fund type

	Unrestricted funds	Total funds	Total funds
	£	2021	2020
	£	£	£
Governance costs - Salaries	55,870	55,870	56,302

8. Other expenditure

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	2021	£	2020
	£	£	£	£
Other resources expended (page 16)	84,937	84,937	99,545	99,545

9. Net (expenditure)/income

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

	2021	2020
	£	£
Depreciation of tangible fixed assets (page 13)	23,395	22,369

10. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	800	700

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	55,870	56,302

The average number of employees during the year was 3 (2020: 3).

12. Trustee remuneration, expenses and benefits

No remuneration, expenses or other benefits from employment with the Charity or a related entity were received by the Trustees.

EXETER MOSQUE AND CULTURAL CENTRE**Notes to the Financial Statements (continued)****Year ended 30 June 2021****13. Tangible fixed assets**

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 July 2020	2,129,699	36,122	2,165,821
Additions	–	10,856	10,856
At 30 June 2021	2,129,699	46,978	2,176,677
Depreciation			
At 1 July 2020	182,469	20,825	203,294
Charge for the year	19,472	3,923	23,395
At 30 June 2021	201,941	24,748	226,689
Carrying amount			
At 30 June 2021	1,927,758	22,230	1,949,988
At 30 June 2020	1,947,230	15,297	1,962,527

14. Debtors

	2021 £	2020 £
Debtors – Rents	1,491	2,630

15. Creditors: amounts falling due within one year

	2021 £	2020 £
Creditors	4,069	2,056
Social security and other taxes	600	582
Accruals	800	2,367
Other creditors	8,000	25,030
	13,469	30,035

Other creditors relates to loans made to the Charity by private individuals under Qard-e-Hasana agreements in order to assist with the funding of the improvements to 15 York Road, Exeter, and with legal fees re the defamation proceedings.

The loans are unsecured, interest free and repayable on demand.

16. Analysis of charitable funds**Unrestricted funds**

	1 July 2020 £	Income £	Expenditure £	30 June 2021 £
General funds	<u>1,954,640</u>	<u>147,279</u>	<u>(141,607)</u>	<u>1,960,312</u>

EXETER MOSQUE AND CULTURAL CENTRE

Management Information

Year ended 30 June 2021

The following pages do not form part of the financial statements.

EXETER MOSQUE AND CULTURAL CENTRE

Detailed Statement of Financial Activities

30 June 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Collection Box/Sundry donations	20,108	21,495
Friday Jummah	<u>3,284</u>	<u>15,779</u>
	<u>23,392</u>	<u>37,274</u>
Grants		
Devon County Council	5,716	–
Coronavirus Job Retention Scheme	<u>34,694</u>	<u>13,582</u>
	<u>40,410</u>	<u>13,582</u>
Other activities		
Rental income – 15 York Road, Exeter	59,303	50,445
Rental income – 14 York Road, Exeter	11,072	10,160
School visit fees	–	388
Madrassa fees	<u>13,102</u>	<u>28,775</u>
	<u>83,477</u>	<u>89,768</u>
Total income	<u>147,279</u>	<u>140,624</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	55,870	56,302
Independent Examiner's fees	<u>800</u>	<u>700</u>
	<u>56,670</u>	<u>57,002</u>
Other expenditure		
Other resources expended (page 16)	<u>84,937</u>	<u>99,545</u>
Total expenditure	<u>141,607</u>	<u>156,547</u>
Net income/(expenditure)	<u>5,672</u>	<u>(15,923)</u>

EXETER MOSQUE AND CULTURAL CENTRE

Notes to the Detailed Statement of Financial Activities

30 June 2021

OTHER RESOURCES EXPENDED

	Unrestrict- ed Funds	Total Funds 2021	Total Funds 2020
	£	£	£
Other resources expended	84,937	84,937	99,545
Other resources expended comprises:-			
a) Water	2,340	2,340	3,106
b) Electricity	2,560	2,560	3,330
c) Gas	1,858	1,858	1,238
d) Council tax – 14/15 York Road	2,448	2,448	2,148
e) Lift maintenance	1,262	1,262	312
f) Property maintenance and repairs - Mosque	3,797	3,797	3,178
g) Property maintenance – 14/15 York Road	2,339	2,339	180
h) Utilities – 14/15 York Road	114	114	5,467
i) Utilities – Mosque	1,013	1,013	1,011
j) Chef's services during Ramadan	–	–	2,000
k) Insurance	8,684	8,684	5,855
l) Security services	1,158	1,158	3,496
m) Cash & Carry	268	268	3,040
n) Telephone and Internet	1,732	1,732	1,316
o) Catering	–	–	767
p) Office expenses	597	597	649
q) Bookkeeping (Including payroll maintenance)	720	720	1,008
r) Letting agent fees	8,084	8,084	9,004
s) Teaching fees	2,213	2,213	12,512
t) Legal fees	17,264	17,264	14,783
u) Sundry expenses	658	658	333
v) Bank charges	423	423	608
w) Freehold property depreciation	19,472	19,472	19,669
x) Fixtures, fittings & equipment depreciation	3,923	3,923	2,700
y) Other professional fees (incl.Accountancy)	1,897	1,897	602
z) Teaching materials	113	113	1,233
	84,937	84,937	99,545