

**EXETER MOSQUE AND CULTURAL CENTRE**  
**Unaudited Financial Statements**  
**30 June 2022**

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# 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.

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**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 dhuhhr 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 <sup>rd</sup> 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

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## 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	£	£
<b>Income and endowments</b>			
Donations and legacies	4	54,866	54,866
Grants	5	8,840	8,840
Other activities	6	110,305	110,305
<b>Total income</b>		<u>174,011</u>	<u>174,011</u>
<b>Expenditure</b>			
Expenditure on charitable activities	7,10	57,642	57,642
Other expenditure	8	107,914	107,914
<b>Total expenditure</b>		<u>165,556</u>	<u>165,556</u>
<b>Net income and net movement in funds</b>		<u>8,455</u>	<u>8,455</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		1,960,312	1,960,312
<b>Total funds carried forward</b>	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 £
<b>Fixed assets</b>			
Tangible fixed assets	13	1,927,321	1,949,988
<b>Current assets</b>			
Debtors	14	—	1,491
Cash at bank and in hand		57,260	22,302
		<u>57,260</u>	<u>23,793</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>15,814</u>	<u>13,469</u>
<b>Net current liabilities</b>		<b>41,446</b>	<b>10,324</b>
<b>Total assets less current liabilities</b>		<b>1,968,767</b>	<b>1,960,312</b>
<b>Net assets</b>		<b>1,968,767</b>	<b>1,960,312</b>
<b>Funds of the charity</b>			
Unrestricted funds		1,968,767	1,960,312
<b>Total charity funds</b>	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 £
<b>Donations</b>				
Donations (page 17)	54,866	<b>54,866</b>	23,392	23,392

### 5. Grants

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Coronavirus Job Retention Scheme	7,840	<b>7,840</b>	34,694	34,694
Devon County Council	1,000	<b>1,000</b>	5,716	5,716
	<u>8,840</u>	<u><b>8,840</b></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	<b>67,839</b>	59,303	59,303
Rental income – 14 York Road	13,000	<b>13,000</b>	11,072	11,072
Madrassa fees	29,466	<b>29,466</b>	13,102	13,102
	<u>110,305</u>	<u><b>110,305</b></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	<b>56,842</b>	55,870

### 8. Other expenditure

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	2022	£	2021
	£	£	£	£
Other resources expended (page 18)	107,914	<b>107,914</b>	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)	<b>22,667</b>	23,395

### 10. Independent examination fees

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

### 11. Staff costs

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

	2022	2021
	£	£
Wages and salaries	<b>56,842</b>	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 £
<b>Cost</b>			
At 1 July 2021	2,129,699	46,978	<b>2,176,677</b>
Additions	—	—	—
<b>At 30 June 2022</b>	<b>2,129,699</b>	<b>46,978</b>	<b>2,176,677</b>
<b>Depreciation</b>			
At 1 July 2021	201,941	24,748	<b>226,689</b>
Charge for the year	19,278	3,389	<b>22,667</b>
<b>At 30 June 2022</b>	<b>221,219</b>	<b>28,137</b>	<b>249,356</b>
<b>Carrying amount</b>			
<b>At 30 June 2022</b>	<b>1,908,480</b>	<b>18,841</b>	<b>1,927,321</b>
At 30 June 2021	1,927,758	22,230	1,949,988

**14. Debtors**

	<b>2022</b> £	2021 £
Debtors (Rent)	—	1,491

**15. Creditors: amounts falling due within one year**

	<b>2022</b> £	2021 £
Creditors	<b>3,486</b>	4,069
Social security and other taxes	<b>853</b>	600
Accruals	<b>800</b>	800
Other creditors	<b>10,675</b>	8,000
	<b>15,814</b>	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>	<b><u>1,968,767</u></b>
	1 July 2020 £	Income £	Expenditure £	30 June 2021 £
Total charity funds	<u>1,954,640</u>	<u>147,279</u>	<u>(141,607)</u>	<b><u>1,960,312</u></b>



## **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 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
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>
<b>Grants</b>		
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>
<b>Other activities</b>		
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>
<b>Total income</b>	<u>174,011</u>	<u>147,279</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
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>
<b>Other expenditure</b>		
Other resources expended (page 18)	<u>107,914</u>	<u>84,937</u>
<b>Total expenditure</b>	<u>165,556</u>	<u>141,607</u>
<b>Net income for the year</b>	<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 £
<b>Other resources expended</b>	<b>107,914</b>	<b>107,914</b>	<b>84,937</b>
<b><u>Other resources expended comprises:-</u></b>			
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
	<b>107,914</b>	<b>107,914</b>	<b>84,937</b>

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