

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.