

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	<p>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.</p> <p>*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.</p>	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	<p>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.</p> <p>*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.</p>	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