

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
CRAWLEY ISLAMIC CENTRE AND MOSQUE**

Berkeley Accountants Limited
30 Heaton Road
London
SE15 3NL

CRAWLEY ISLAMIC CENTRE AND MOSQUE

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CRAWLEY ISLAMIC CENTRE AND MOSQUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Centre are to serve the local Muslim community and to fulfil their religious, educational and charitable requirements. This includes organising the main religious festivals and prayers throughout the year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

CICM continued its drive with its education facilities. Our regular classes and events continue to go from strength to strength. Our respected Imams provide education and deliver speeches three evenings per week. The children enrolments steadily increased throughout the year and new staff was employed to meet the demand.

During the year CICM also organised various other events for the benefit of the community including medical camps, youth educational events and first aid training courses. CICCM worked with local medical practices to raise awareness about various health issues.

Our fund raising activities for phase 2 continued during the year. Phased 2 construction work progressed steadily during the year.

The community cohesion work with Crawley Borough Council, Sussex Police and local schools continued throughout the year. We have started a process where our Imams visit local schools where children have an opportunity to ask questions about Islam and Muslim community.

FINANCIAL REVIEW

The centre's results are as stated on page 4. In 2020 the Centre achieved net incoming resources of £53,679 (2019 - £238,420). CICM raise most of its donations from worshippers who attend the mosque. The centre was close most of the year due to covid restrictions and this had adverse impact on our fund raising. Centre ran into very difficult financial situation and management ran online fund raising campaign to continue providing vital community services during the lockdown.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to approximately one year's expenditure. The trustees consider that reserves at this level will ensure that in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

FUTURE PLANS

Construction work on phase 2 project will continue during 2021. Next phase of the project has started where the contractor is working to make the building water tight. CICM has raised enough funds to complete this phase of the project.

Various community support projects will continue in the next year as well. We organised "Cancer awareness" classes during the year and would continue to work with local NHS to educate the community by offering special classes once the new building is complete.

CICM are thankful to the community for the support they have shown & are also grateful for the continued support.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Crawley Islamic Centre and Mosque is an association governed by its constitution adopted in April 1977. The charity was registered with the Charity Commission on 25 August 1977.

Recruitment and appointment of new trustees

New trustees are elected by the members of the charity in election held after every 3 year, and are briefed on their legal obligations under charity law, the content of the charity's constitution, and its recent performance.

CRAWLEY ISLAMIC CENTRE AND MOSQUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The board of trustees oversee the running of the charity on a day to day basis. All operational decisions are made at board meetings which are held frequently through the year.

Officers and Executive Committee members are elected every three years.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

274153

Principal address

157 London Road
Crawley
West Sussex
RH10 9TA

Trustees

Tanveer Ulhaq
Safir Ahmad
Muhammad Imran Ashraf FCCA
Ansar Mirza
Arshulla Khan
Mushtaq Khan
Shahid Zaman
Afzaal Hassan
Mohammad Ayub
Muhammad Kaleem Anwar

Independent Examiner

Imran Khan Khakwani
AAIA
Berkeley Accountants Limited
30 Heaton Road
London
SE15 3NL

Property Trustees

Ghulam Muhammad (Chairman)
Zulfiqar Ahmed
Z Rehman
Mohammed Salim

ASSET COVER FOR FUNDS

Balance sheet sets out an analysis of the assets attributable to the various funds and a description of the trusts. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

Approved by order of the board of trustees on 30 June 2021 and signed on its behalf by:

Muhammad Imran Ashraf FCCA - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CRAWLEY ISLAMIC CENTRE AND MOSQUE**

Independent examiner's report to the trustees of Crawley Islamic Centre and Mosque

I report to the charity trustees on my examination of the accounts of Crawley Islamic Centre and Mosque (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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 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.

Imran Khan Khakwani
AAIA
Berkeley Accountants Limited
30 Heaton Road
London
SE15 3NL

30 June 2021

CRAWLEY ISLAMIC CENTRE AND MOSQUE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 December 2020**

	Notes	Unrestricted funds £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		51,911	105,986	157,897	350,641
Other trading activities	2	34,620	-	34,620	44,443
Total		86,531	105,986	192,517	395,084
EXPENDITURE ON					
Raising funds		1,501	-	1,501	1,984
Charitable activities					
Charitable activities		80,773	38,995	119,768	135,044
Other		17,569	-	17,569	19,636
Total		99,843	38,995	138,838	156,664
NET INCOME/(EXPENDITURE)		(13,312)	66,991	53,679	238,420
RECONCILIATION OF FUNDS					
Total funds brought forward		453,650	2,185,117	2,638,767	2,400,347
TOTAL FUNDS CARRIED FORWARD		440,338	2,252,108	2,692,446	2,638,767

The notes form part of these financial statements

CRAWLEY ISLAMIC CENTRE AND MOSQUE

BALANCE SHEET 31 December 2020

	Notes	Unrestricted funds £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Tangible assets	6	261,568	1,782,469	2,044,037	2,082,723
CURRENT ASSETS					
Cash at bank and in hand		178,770	469,639	648,409	556,044
NET CURRENT ASSETS		<u>178,770</u>	<u>469,639</u>	<u>648,409</u>	<u>556,044</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>440,338</u>	<u>2,252,108</u>	<u>2,692,446</u>	<u>2,638,767</u>
NET ASSETS		<u><u>440,338</u></u>	<u><u>2,252,108</u></u>	<u><u>2,692,446</u></u>	<u><u>2,638,767</u></u>
FUNDS	7				
Unrestricted funds				440,338	453,650
Restricted funds				<u>2,252,108</u>	<u>2,185,117</u>
TOTAL FUNDS				<u><u>2,692,446</u></u>	<u><u>2,638,767</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 June 2021 and were signed on its behalf by:

Tanveer Ulhaq - Trustee

Safir Ahmad - Trustee

CRAWLEY ISLAMIC CENTRE AND MOSQUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold land is not depreciated

Freehold buildings

Straight line over fifty years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.12.20	31.12.19
	£	£
Rental income	15,230	21,485
Madrasah fee	19,390	22,958
	<u>34,620</u>	<u>44,443</u>

CRAWLEY ISLAMIC CENTRE AND MOSQUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 December 2020

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.20	31.12.19
Imams	2	2
Teaching staff	6	6
Cleaner	1	1
	<u>9</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	86,002	264,639	350,641
Other trading activities	44,443	-	44,443
Total	<u>130,445</u>	<u>264,639</u>	<u>395,084</u>
EXPENDITURE ON			
Raising funds	1,984	-	1,984
Charitable activities			
Charitable activities	96,164	38,880	135,044
Other	19,636	-	19,636
Total	<u>117,784</u>	<u>38,880</u>	<u>156,664</u>
NET INCOME	<u>12,661</u>	<u>225,759</u>	<u>238,420</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	440,989	1,959,358	2,400,347
TOTAL FUNDS CARRIED FORWARD	<u>453,650</u>	<u>2,185,117</u>	<u>2,638,767</u>

CRAWLEY ISLAMIC CENTRE AND MOSQUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 December 2020

6. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 January 2020	2,357,009
Additions	6,559
	<hr/>
At 31 December 2020	2,363,568
	<hr/>
DEPRECIATION	
At 1 January 2020	274,286
Charge for year	45,245
	<hr/>
At 31 December 2020	319,531
	<hr/>
NET BOOK VALUE	
At 31 December 2020	2,044,037
	<hr/>
At 31 December 2019	2,082,723
	<hr/>

7. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	240,646	(13,312)	227,334
Designated fund	213,004	-	213,004
	<hr/>	<hr/>	<hr/>
	453,650	(13,312)	440,338
Restricted funds			
Restricted fund	2,185,117	66,991	2,252,108
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	2,638,767	53,679	2,692,446
	<hr/>	<hr/>	<hr/>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	86,531	(99,843)	(13,312)
Restricted funds			
Restricted fund	105,986	(38,995)	66,991
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	192,517	(138,838)	53,679
	<hr/>	<hr/>	<hr/>

CRAWLEY ISLAMIC CENTRE AND MOSQUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 December 2020**

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	227,985	12,661	240,646
Designated fund	213,004	-	213,004
	<hr/> 440,989	<hr/> 12,661	<hr/> 453,650
Restricted funds			
Restricted fund	1,959,358	225,759	2,185,117
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<hr/> <u>2,400,347</u>	<hr/> <u>238,420</u>	<hr/> <u>2,638,767</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	130,445	(117,784)	12,661
Restricted funds			
Restricted fund	264,639	(38,880)	225,759
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<hr/> <u>395,084</u>	<hr/> <u>(156,664)</u>	<hr/> <u>238,420</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	227,985	(651)	227,334
Designated fund	213,004	-	213,004
	<hr/> 440,989	<hr/> (651)	<hr/> 440,338
Restricted funds			
Restricted fund	1,959,358	292,750	2,252,108
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<hr/> <u>2,400,347</u>	<hr/> <u>292,099</u>	<hr/> <u>2,692,446</u>

CRAWLEY ISLAMIC CENTRE AND MOSQUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 December 2020

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	216,976	(217,627)	(651)
Restricted funds			
Restricted fund	370,625	(77,875)	292,750
TOTAL FUNDS	<u>587,601</u>	<u>(295,502)</u>	<u>292,099</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

CRAWLEY ISLAMIC CENTRE AND MOSQUE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 December 2020

	31.12.20 £	31.12.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and gifts	139,718	328,056
Gift aid	-	22,153
Grants	17,737	-
Membership subscriptions	442	432
	<u>157,897</u>	<u>350,641</u>
Other trading activities		
Rental income	15,230	21,485
Madrassah fee	19,390	22,958
	<u>34,620</u>	<u>44,443</u>
Total incoming resources	192,517	395,084
EXPENDITURE		
Raising donations and legacies		
Radio costs	1,055	1,653
Advertising	446	331
	<u>1,501</u>	<u>1,984</u>
Charitable activities		
Staff costs	73,182	66,266
Education and events costs	1,341	6,381
Donations paid	-	17,284
Depreciation of tangible fixed assets	45,245	45,113
	<u>119,768</u>	<u>135,044</u>
Support costs		
Management		
Rates and water	2,195	2,193
Insurance	2,306	2,482
Light and heat	9,660	8,298
Printing, Postage & stationery	395	3,526
Property repairs & maintenance	2,351	2,269
	<u>16,907</u>	<u>18,768</u>
Finance		
Bank charges	662	868
	<u>138,838</u>	<u>156,664</u>
Total resources expended	138,838	156,664
Net income	53,679	238,420

This page does not form part of the statutory financial statements