

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
CRAWLEY ISLAMIC CENTRE AND MOSQUE**

Sigma Accountants Limited
Kelvin House
Kelvin Way
Crawley
West Sussex
RH10 9WE

CRAWLEY ISLAMIC CENTRE AND MOSQUE

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FOR THE YEAR ENDED 31 December 2022**

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CRAWLEY ISLAMIC CENTRE AND MOSQUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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

During the 2nd year, CICM management have achieved certain milestones in their tenure. One of the significant ones was the completion of the watertight shell of the 2nd phase. The final snags were being worked on in the following year during the defect period agreed by the principal contractor.

Funding remained steady and support for charities raising vital funds for their projects was supported during the blessed month of Ramadan.

The Masjid House was revamped and complete refurbishment works took place to get the house to standard level as set by the local authority requirements.

A comprehensive Education review took place that included the input all of the teachers at the Masjid, Alhamdulillah agreement was established for a way forward to improve the setup offering further opportunities for development. The waiting list was attended to and a significant reduction was achieved Alhamdulillah. An AGM was conducted as per constitution and members of the community participated giving their valuable opinions.

Overall a successful year for CICM the community and the team and we strive to continue to focus our attention where needed, next year will be a challenging year as we will be starting our next phase of the development of our blessed project.

FINANCIAL REVIEW

The centre's results are as stated on page 4. The Centre achieved net incoming resources of £187,791 (2021 - £150,840). CICM raise most of its donations from worshippers who attended the mosque. The centre, after opening up post lockdown restrictions, focused on reviving its fundraising campaign in-order to achieve the completion of Phase 2.

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 works on phase 2 water tight shell completed during 2022 and work on internal fit outs will start in the coming months.

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

CICM are much grateful to the community for the continued support they have shown amid difficult times & circumstances. CICM will continue to engage with the community keeping them informed of progress for Phase 2 & will also look into restructuring the Madrassah classes to cut down waiting lists for students and offering more places for prospective students.

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.

CRAWLEY ISLAMIC CENTRE AND MOSQUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

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

Arshulla Khan
Mushtaq Khan
Afzaal Hassan
Farakh Jamal
Insaf Ahmed
Khawaja Tahir Jamil
Mainul Hossain (resigned 31.5.23)
Imran Javed
Imran Iqbal
Imran Mehboob (resigned 31.10.22)
Nassar Rana
Mohammed Imran (appointed 10.5.23)

Independent Examiner

M I Ashraf FCCA
Sigma Accountants Limited
Kelvin House
Kelvin Way
Crawley
West Sussex
RH10 9WE

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.

CRAWLEY ISLAMIC CENTRE AND MOSQUE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 December 2022**

Approved by order of the board of trustees on 27 October 2023 and signed on its behalf by:

Farakh Jamal - Trustee

A handwritten signature in black ink, appearing to read 'Farakh Jamal', with a stylized flourish at the end.

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 2022.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.

M I Ashraf FCCA

Sigma Accountants Limited
Kelvin House
Kelvin Way
Crawley
West Sussex
RH10 9WE

27 October 2023

CRAWLEY ISLAMIC CENTRE AND MOSQUE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 December 2022**

	Notes	Unrestricted funds £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		352,685	-	352,685	289,838
Other trading activities	2	44,180	-	44,180	28,362
Total		396,865	-	396,865	318,200
EXPENDITURE ON					
Raising funds		1,780	-	1,780	1,980
Charitable activities					
Charitable activities		112,070	54,474	166,544	147,408
Other		40,750	-	40,750	17,972
Total		154,600	54,474	209,074	167,360
NET INCOME/(EXPENDITURE)		242,265	(54,474)	187,791	150,840
RECONCILIATION OF FUNDS					
Total funds brought forward		442,826	2,400,460	2,843,286	2,692,446
TOTAL FUNDS CARRIED FORWARD		685,091	2,345,986	3,031,077	2,843,286

The notes form part of these financial statements

CRAWLEY ISLAMIC CENTRE AND MOSQUE

BALANCE SHEET 31 December 2022

	Notes	Unrestricted funds £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	6	567,172	2,345,986	2,913,158	2,583,471
CURRENT ASSETS					
Cash at bank and in hand		111,114	-	111,114	259,815
CREDITORS					
Amounts falling due within one year	7	6,805	-	6,805	-
NET CURRENT ASSETS		<u>117,919</u>	<u>-</u>	<u>117,919</u>	<u>259,815</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>685,091</u>	<u>2,345,986</u>	<u>3,031,077</u>	<u>2,843,286</u>
NET ASSETS		<u>685,091</u>	<u>2,345,986</u>	<u>3,031,077</u>	<u>2,843,286</u>
FUNDS	8				
Unrestricted funds				685,091	442,826
Restricted funds				2,345,986	2,400,460
TOTAL FUNDS				<u>3,031,077</u>	<u>2,843,286</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 October 2023 and were signed on its behalf by:

Farakh Jamal - Trustee

Mohammed Imran - Trustee

The notes form part of these financial statements

CRAWLEY ISLAMIC CENTRE AND MOSQUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 December 2022

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

CRAWLEY ISLAMIC CENTRE AND MOSQUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 December 2022

2. OTHER TRADING ACTIVITIES

	31.12.22	31.12.21
	£	£
Rental income	4,730	8,650
Madrassah fee	39,450	19,712
	<u>44,180</u>	<u>28,362</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

4. STAFF COSTS

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

	31.12.22	31.12.21
Imams	2	2
Teaching staff	10	6
Cleaner	1	1
	<u>13</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	84,309	205,529	289,838
Other trading activities	28,362	-	28,362
Total	<u>112,671</u>	<u>205,529</u>	<u>318,200</u>
EXPENDITURE ON			
Raising funds	1,980	-	1,980
Charitable activities			
Charitable activities	90,231	57,177	147,408
Other	17,972	-	17,972
Total	<u>110,183</u>	<u>57,177</u>	<u>167,360</u>
NET INCOME	2,488	148,352	150,840

CRAWLEY ISLAMIC CENTRE AND MOSQUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 December 2022**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	440,338	2,252,108	2,692,446
TOTAL FUNDS CARRIED FORWARD	<u>442,826</u>	<u>2,400,460</u>	<u>2,843,286</u>

6. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 January 2022	2,960,179
Additions	394,759
At 31 December 2022	3,354,938
DEPRECIATION	
At 1 January 2022	376,708
Charge for year	65,072
At 31 December 2022	441,780
NET BOOK VALUE	
At 31 December 2022	2,913,158
At 31 December 2021	2,583,471

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Taxation and social security	(6,805)	-

8. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	229,822	242,265	472,087
Designated fund	213,004	-	213,004
	<u>442,826</u>	<u>242,265</u>	<u>685,091</u>
Restricted funds			
Restricted fund	2,400,460	(54,474)	2,345,986
TOTAL FUNDS	<u>2,843,286</u>	<u>187,791</u>	<u>3,031,077</u>

CRAWLEY ISLAMIC CENTRE AND MOSQUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 December 2022**

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	396,865	(154,600)	242,265
Restricted funds			
Restricted fund	-	(54,474)	(54,474)
TOTAL FUNDS	<u>396,865</u>	<u>(209,074)</u>	<u>187,791</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	227,334	2,488	229,822
Designated fund	213,004	-	213,004
	<u>440,338</u>	<u>2,488</u>	<u>442,826</u>
Restricted funds			
Restricted fund	2,252,108	148,352	2,400,460
TOTAL FUNDS	<u>2,692,446</u>	<u>150,840</u>	<u>2,843,286</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	112,671	(110,183)	2,488
Restricted funds			
Restricted fund	205,529	(57,177)	148,352
TOTAL FUNDS	<u>318,200</u>	<u>(167,360)</u>	<u>150,840</u>

CRAWLEY ISLAMIC CENTRE AND MOSQUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 December 2022

8. MOVEMENT IN FUNDS - continued

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	227,334	244,753	472,087
Designated fund	213,004	-	213,004
	<hr/>	<hr/>	<hr/>
	440,338	244,753	685,091
Restricted funds			
Restricted fund	2,252,108	93,878	2,345,986
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>2,692,446</u>	<u>338,631</u>	<u>3,031,077</u>

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	509,536	(264,783)	244,753
Restricted funds			
Restricted fund	205,529	(111,651)	93,878
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>715,065</u>	<u>(376,434)</u>	<u>338,631</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

CRAWLEY ISLAMIC CENTRE AND MOSQUE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and gifts	318,327	249,873
Gift aid	34,358	25,959
Grants	-	14,006
	<u>352,685</u>	<u>289,838</u>
Other trading activities		
Rental income	4,730	8,650
Madrassah fee	39,450	19,712
	<u>44,180</u>	<u>28,362</u>
Total incoming resources	<u>396,865</u>	<u>318,200</u>
EXPENDITURE		
Raising donations and legacies		
Radio costs	1,449	1,800
Advertising	331	180
	<u>1,780</u>	<u>1,980</u>
Charitable activities		
Staff costs	72,434	70,669
Pensions	3,024	2,575
Education and events costs	4,458	1,717
Donations paid	20,780	15,270
Depreciation of tangible fixed assets	65,072	57,177
	<u>165,768</u>	<u>147,408</u>
Support costs		
Management		
Rates and water	2,439	2,799
Insurance	-	2,200
Light and heat	16,556	8,684
Printing, Postage & stationery	1,076	2,125
Property repairs & maintenance	19,126	1,260
	<u>39,197</u>	<u>17,068</u>
Finance		
Bank and creditcard charges	2,329	904
	<u>209,074</u>	<u>167,360</u>
Total resources expended	<u>209,074</u>	<u>167,360</u>
Net income	<u>187,791</u>	<u>150,840</u>

This page does not form part of the statutory financial statements