

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
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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CRAWLEY ISLAMIC CENTRE AND MOSQUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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 3rd year, CICM management have achieved certain milestones in their tenure. One of the significant ones was the completion of the final snags during the defect period agreed by the principal contractor and the full completion of Phase 2. All outstanding payments were completed and a CICM entered into review of the final phase of the project, a new set of bill of quantities were produced and has invited potential contractors to submit their bids for the final phase of the project; the process is ongoing and hope to be finalised in the new year. Funding remained steady and support for charities raising vital funds for their projects was supported during the blessed month of Ramadan. At least one third of the required funds for the final phase were raised and further funding initiatives were in development to raise the remaining sum. The Masjid House has been fully occupied since its refurbishment and the safety certificates have been renewed by carrying out essential maintenance and service. Alhamdulillah due to the comprehensive Education review that took place last year, we have now more students than ever; further 2 more teachers were employed to manage the education for the newly enrolled students. An AGM was conducted as per constitution and members of the community participated giving their valuable opinions.

Overall, another successful year for CICM the community and the team as we strive to continue to focus our attention where needed, all the developments that have taken place in the last year has had positive impact. The level of community confidence has increased, there are more students attending the Madrassah classes. The standard of education has been consistently improving throughout the year and the teachers are working harder than ever to deliver the best possible Islamic education to the children in our community.

Masjid Project

There was significant work carried out in developing the fundraising structure for Phase 3, investment was made by members of the Committee in developing a promotional video and a brochure inviting potential donors to participate and invest into the final phase of the blessed project

FINANCIAL REVIEW

The centre's results are as stated on page 4. The Centre achieved net incoming resources of £87,013 (2022 - £187,791). 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

Various community support projects will continue in the next year as well. "Health and well-being" sessions were organised during the year and the team would continue to work with local NHS in educating the community by offering further health initiatives once the new building is complete.

CICM are much grateful to the community for the continued support they have shown amid difficult times despite the increase to the cost of living. CICM will endeavour to continue sharing updates with the community keeping them informed of progress for Phase 3.

CRAWLEY ISLAMIC CENTRE AND MOSQUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 December 2023

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.

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
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 2023**

Approved by order of the board of trustees on 25 October 2024 and signed on its behalf by:

Farakh Jamal - 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 2023.

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

25 October 2024

CRAWLEY ISLAMIC CENTRE AND MOSQUE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 December 2023**

| | Notes | Unrestricted funds £ | Restricted fund £ | 31.12.23 Total funds £ | 31.12.22 Total funds £ |
|------------------------------------|-------|----------------------------|-------------------------|---------------------------------|---------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 295,188 | - | 295,188 | 352,685 |
| Other trading activities | 2 | 54,710 | - | 54,710 | 44,180 |
| Total | | 349,898 | - | 349,898 | 396,865 |
| EXPENDITURE ON | | | | | |
| Raising funds | | 2,105 | - | 2,105 | 1,780 |
| Charitable activities | | | | | |
| Charitable activities | | 172,188 | 54,474 | 226,662 | 166,544 |
| Other | | 34,118 | - | 34,118 | 40,750 |
| Total | | 208,411 | 54,474 | 262,885 | 209,074 |
| NET INCOME/(EXPENDITURE) | | 141,487 | (54,474) | 87,013 | 187,791 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 685,091 | 2,345,986 | 3,031,077 | 2,843,286 |
| TOTAL FUNDS CARRIED FORWARD | | 826,578 | 2,291,512 | 3,118,090 | 3,031,077 |

The notes form part of these financial statements

CRAWLEY ISLAMIC CENTRE AND MOSQUE

BALANCE SHEET 31 December 2023

| | Notes | Unrestricted funds £ | Restricted fund £ | 31.12.23 Total funds £ | 31.12.22 Total funds £ |
|--|-------|----------------------------|-------------------------|---------------------------------|---------------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 6 | 614,794 | 2,291,512 | 2,906,306 | 2,913,158 |
| CURRENT ASSETS | | | | | |
| Cash at bank and in hand | | 216,409 | - | 216,409 | 111,114 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 7 | (4,625) | - | (4,625) | 6,805 |
| NET CURRENT ASSETS | | <u>211,784</u> | <u>-</u> | <u>211,784</u> | <u>117,919</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>826,578</u> | <u>2,291,512</u> | <u>3,118,090</u> | <u>3,031,077</u> |
| NET ASSETS | | <u>826,578</u> | <u>2,291,512</u> | <u>3,118,090</u> | <u>3,031,077</u> |
| FUNDS | 8 | | | | |
| Unrestricted funds | | | | 826,578 | 685,091 |
| Restricted funds | | | | 2,291,512 | 2,345,986 |
| TOTAL FUNDS | | | | <u>3,118,090</u> | <u>3,031,077</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 25 October 2024 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 2023

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 2023

2. OTHER TRADING ACTIVITIES

| | 31.12.23 | 31.12.22 |
|---------------|---------------|---------------|
| | £ | £ |
| Rental income | 13,800 | 4,730 |
| Madrassah fee | 40,910 | 39,450 |
| | <u>54,710</u> | <u>44,180</u> |

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

4. STAFF COSTS

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

| | 31.12.23 | 31.12.22 |
|----------------|-----------|-----------|
| Imams | 2 | 2 |
| Teaching staff | 9 | 10 |
| Cleaner | - | 1 |
| | <u>11</u> | <u>13</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 | 352,685 | - | 352,685 |
| Other trading activities | 44,180 | - | 44,180 |
| Total | <u>396,865</u> | <u>-</u> | <u>396,865</u> |
| EXPENDITURE ON | | | |
| Raising funds | 1,780 | - | 1,780 |
| Charitable activities | | | |
| Charitable activities | 112,070 | 54,474 | 166,544 |
| Other | 40,750 | - | 40,750 |
| Total | <u>154,600</u> | <u>54,474</u> | <u>209,074</u> |
| NET INCOME/(EXPENDITURE) | 242,265 | (54,474) | 187,791 |

CRAWLEY ISLAMIC CENTRE AND MOSQUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 December 2023**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

| | Unrestricted funds £ | Restricted fund £ | Total funds £ |
|------------------------------------|----------------------------|-------------------------|---------------------|
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 442,826 | 2,400,460 | 2,843,286 |
| TOTAL FUNDS CARRIED FORWARD | <u>685,091</u> | <u>2,345,986</u> | <u>3,031,077</u> |

6. TANGIBLE FIXED ASSETS

| | Freehold property £ |
|-----------------------|---------------------------|
| COST | |
| At 1 January 2023 | 3,354,938 |
| Additions | 58,220 |
| At 31 December 2023 | 3,413,158 |
| DEPRECIATION | |
| At 1 January 2023 | 441,780 |
| Charge for year | 65,072 |
| At 31 December 2023 | 506,852 |
| NET BOOK VALUE | |
| At 31 December 2023 | 2,906,306 |
| At 31 December 2022 | 2,913,158 |

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.12.23 £ | 31.12.22 £ |
|------------------------------|----------------------|----------------|
| Taxation and social security | 4,625 | (6,805) |

8. MOVEMENT IN FUNDS

| | At 1.1.23 £ | Net movement in funds £ | At 31.12.23 £ |
|---------------------------|------------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 472,087 | 141,487 | 613,574 |
| Designated fund | 213,004 | - | 213,004 |
| | 685,091 | 141,487 | 826,578 |
| Restricted funds | | | |
| Restricted fund | 2,345,986 | (54,474) | 2,291,512 |
| TOTAL FUNDS | 3,031,077 | 87,013 | 3,118,090 |

CRAWLEY ISLAMIC CENTRE AND MOSQUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 December 2023**

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 | 349,898 | (208,411) | 141,487 |
| Restricted funds | | | |
| Restricted fund | - | (54,474) | (54,474) |
| TOTAL FUNDS | <u>349,898</u> | <u>(262,885)</u> | <u>87,013</u> |

Comparatives for 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> |

Comparative 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> |

CRAWLEY ISLAMIC CENTRE AND MOSQUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 December 2023

8. MOVEMENT IN FUNDS - continued

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

| | At 1.1.22 £ | Net movement in funds £ | At 31.12.23 £ |
|---------------------------|------------------------|----------------------------------|------------------------|
| Unrestricted funds | | | |
| General fund | 229,822 | 383,752 | 613,574 |
| Designated fund | 213,004 | - | 213,004 |
| | <hr/> 442,826 | <hr/> 383,752 | <hr/> 826,578 |
| Restricted funds | | | |
| Restricted fund | 2,400,460 | (108,948) | 2,291,512 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <hr/> <u>2,843,286</u> | <hr/> <u>274,804</u> | <hr/> <u>3,118,090</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 | 746,763 | (363,011) | 383,752 |
| Restricted funds | | | |
| Restricted fund | - | (108,948) | (108,948) |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <hr/> <u>746,763</u> | <hr/> <u>(471,959)</u> | <hr/> <u>274,804</u> |

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

CRAWLEY ISLAMIC CENTRE AND MOSQUE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 December 2023**

| | 31.12.23 £ | 31.12.22 £ |
|---------------------------------------|----------------------|-----------------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations and gifts | 295,188 | 318,327 |
| Gift aid | - | 34,358 |
| | <u>295,188</u> | <u>352,685</u> |
| Other trading activities | | |
| Rental income | 13,800 | 4,730 |
| Madrassah fee | 40,910 | 39,450 |
| | <u>54,710</u> | <u>44,180</u> |
| Total incoming resources | 349,898 | 396,865 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Radio costs | 1,659 | 1,449 |
| Advertising | 446 | 331 |
| | <u>2,105</u> | <u>1,780</u> |
| Charitable activities | | |
| Staff costs | 99,780 | 72,434 |
| Pensions | 3,206 | 3,024 |
| Education and events costs | 7,432 | 4,458 |
| Donations paid | 51,172 | 20,780 |
| Depreciation of tangible fixed assets | 65,072 | 65,072 |
| | <u>226,662</u> | <u>165,768</u> |
| Support costs | | |
| Management | | |
| Rates and water | 2,253 | 2,439 |
| Insurance | 2,856 | - |
| Light and heat | 17,766 | 16,556 |
| Telephone | 716 | - |
| Printing, Postage & stationery | 1,950 | 1,076 |
| Property repairs & maintenance | 7,979 | 19,126 |
| | <u>33,520</u> | <u>39,197</u> |
| Finance | | |
| Bank and creditcard charges | 598 | 2,329 |
| | <u>262,885</u> | <u>209,074</u> |
| Total resources expended | | |
| | <u>262,885</u> | <u>209,074</u> |
| Net income | <u>87,013</u> | <u>187,791</u> |

This page does not form part of the statutory financial statements