

LENTON MUSLIM CENTRE NOTTINGHAM

England & Wales · Charity number 700782

Details

Status Registered

Legal form Other

Registered 1988-11-02

Register [View on the Charity Commission register](#)

Contact

Address Lenton Muslim Centre
56-60 Rothesay Avenue
Nottingham
NG7 1PW

Phone 01159780468

Activities

Objects: (I) TO PROMOTE THE EDUCATION OF THE ISLAMIC FAITH AMONG PEOPLE LIVING IN THE BENEFICIAL AREA. (II) TO PROMOTE BETTER RELATIONS WITH MEMBERS OF OTHER COMMUNITIES WITHIN THE SAID BENEFICIAL AREA AND CO-OPERATE IN THE CHARITABLE INITIATIVE DESIGNED TO BENEFIT THE COMMUNITY AS A WHOLE.

Activities: Community centre used for daily prayers, wedding contracts, and community congregational and educational programmes. A unique initiative to educate the growing population of Muslims in inter-community dialogue and spiritual development, whilst maintaining British values.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NOTTINGHAM (MAINLY LENTON,RADFORD AND THE SURROUNDING AREAS)
- Nottingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£72,740	£73,361	-	-
2023-09-30	£53,112	£35,040	-	-
2022-09-30	£23,711	£20,116	-	-
2021-09-30	£30,938	£35,725	-	-
2020-09-30	£29,399	£51,717	-	-

Trustees

Name	Role	Appointed
MOHAMMED YAQOOB	Chair	
ABDUL QAYYUM		
Kashif Ahmed		2023-03-23
MOHAMMED RAFIQUE		
Mateeb Khan		2023-10-13
Mohamed Nuri		2023-10-13
Mohammad Rashid		2023-10-13
Mohammed Yasin		2023-10-13
Moheed Tariq		
REHMAT KHAN		
Raiyan Zaman		2023-10-13
SAJID AZIZ		2017-03-12
Syed Ahmad		2023-10-13
WAJID AZIZ		2017-08-11

LENTON MUSLIM CENTRE NOTTINGHAM

England & Wales - Charity number 700782

Accounts

Charity Registration No. 700782 (England and Wales)

LENTON MUSLIM CENTRE NOTTINGHAM
REPORT OF THE TRUSTEES AND UNAUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

**LENTON MUSLIM CENTRE NOTTINGHAM
CONTENTS**

	Page
Trustees' Annual Report	3 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 11

LENTON MUSLIM CENTRE NOTTINGHAM

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2024. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

700782

Principal address

56-60 Rothesay Avenue
Nottingham
NG7 1PW

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Mr Mohammed Yaqoob (Chair)
Mr Syed Ahmad
Mr Sufiyan Alidin
Mr Mohammed Nuri
Mr Mateeb Khan
Mr Raiyan Zaman
Mr Mohammed Yasin
Mr Mohammed Rashid
Mr Kashif Ahmed
Mr Wajid Aziz
Mr Sajid Aziz
Mr Mohammed Rafique
Mr Abdul Qayyum
Mr Moheed Tariq
Mr Rehmat Khan

Independent examiner

Muhammad Armughan Ali Khan, FCCA
Akhter's Limited
Accountants and Business Advisors
64 Castle Boulevard
Nottingham
NG7 1FN

LENTON MUSLIM CENTRE NOTTINGHAM

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2024 (CONTINUED)

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity was formed in 1997 and registered in 1998. Its objective is to advance the Muslim religion in the area of Nottingham, by providing and managing a place of worship, religious activities, the education and training of young people and care for and welfare of the elderly in the area.

Public benefit statement

The charity aims to serve the whole community, for the benefit of the public in general, wherever possible. In meeting objectives and formulating future plans the trustees have considered the Charity Commission's guidance on public benefit.

FINANCIAL REVIEW

Reserves Policy

The charity's policy is to ensure that there are sufficient free reserves to cover three months of normal recurring expenditure. Whilst a significant proportion of the reserves of £559,239 (2023: £559,860) are represented by land and property, the funds held at the bank at the balance sheet date are sufficient to cover normal recurring expenditure for the next twelve months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes an unincorporated charity managed by

Transactions and financial position

The Statement of Financial Activities shows a net deficit of £621 (2023: surplus of £18,071) for the year. Total funds stood at £559,239 (2023: £559,860,202) at 30 September 2024, of which free reserves were £11,356 (2023: £10,662).

Approved by order of the Management Committee and signed on its behalf by:



Mr Mohammed Yaqoob (Chair)

Date: 28 April 2025

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

I report on the accounts of the charity for the year ended 30 September 2024 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Independent examiner

Muhammad Armughan Ali Khan, FCCA
Akhter's Limited
Accountants and Business Advisors
64 Castle Boulevard
Nottingham
NG7 1FN

LENTON MUSLIM CENTRE NOTTINGHAM

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Income and endowments from:					
Donations and legacies	2	65,385	-	65,385	41,735
Investment income	3	7,356	-	7,356	11,377
Total income		<u>72,740</u>	-	<u>72,740</u>	<u>53,112</u>
Expenditure on:					
Charitable activities			-		
Other costs		73,361	-	73,361	35,040
Total expenditure		<u>73,361</u>	-	<u>73,361</u>	<u>35,040</u>
Net (deficit)/surplus		(621)	-	(621)	18,071
Reconciliation of funds:					
Total funds brought forward	10	<u>559,860</u>	-	<u>559,860</u>	<u>541,789</u>
Reserves Transfer During the year					
Total funds carried forward	10	<u><u>559,239</u></u>	-	<u><u>559,239</u></u>	<u><u>559,860</u></u>

The notes on pages 8 to 11 form part of these financial statements

LENTON MUSLIM CENTRE NOTTINGHAM

**BALANCE SHEET
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

		2024	2023
	Notes	£	£
Fixed assets			
Tangible assets	6	454,383	450,870
Investments	7	93,500	98,328
		<u>547,883</u>	<u>549,198</u>
Current assets			
Cash at bank		7,519	6,202
Debtors	8	5,000	5,000
		<u>12,519</u>	<u>11,202</u>
Creditors: amounts falling due within one year	9	(1,163)	(540)
Net Current Assets		<u>11,356</u>	<u>10,662</u>
Total assets less current Liabilities		<u>559,239</u>	<u>559,860</u>
Net assets		<u>559,239</u>	<u>559,860</u>
Charity Funds			
Unrestricted funds	10	559,239	559,860
Total charity funds	10	<u>559,239</u>	<u>559,860</u>

M. YAQOOB

Mr Mohammed Yaqoob

The notes on pages 8 to 11 form part of these financial statements

LENTON MUSLIM CENTRE NOTTINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Summary of significant accounting policies

(a) General information and basis of preparation

Lenton Muslim Centre Nottingham is a charity in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to advance the Muslim religion in the area of Nottingham, by providing and managing a place of worship, religious activities, the education and training of young people and care for the welfare of the elderly in the area.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

The charity does not hold any restricted funds.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the category above.

(e) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Fixtures and fittings	10% Reducing Balance
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Depreciation is not provided in respect of the Mosque or the house.

This policy represents a departure from statutory accounting principles, which require depreciation to be provided on all fixed assets. The trustees consider that this policy is necessary in order that the financial statements may give a true and fair view because current values and changes in current values are of prime importance rather than the calculation of systematic depreciation. Depreciation is only one of many factors reflected in the annual valuation and the amount which might otherwise have been shown cannot be separately identified or quantified.

LENTON MUSLIM CENTRE NOTTINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

(f) Investment properties

Investment properties for which fair value can be measured reliably without undue cost or effort are measured at fair value at each reporting date with changes in fair value recognised in 'net gains / (losses) on investments' in the statement of financial activities.

(g) Tax

The charity is exempt from tax on its charitable activities.

(h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(i) Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2 Income from donations and legacies

	2024 £	2023 £
Donations from individuals and other charities	<u>65,385</u>	<u>41,735</u>

3 Income from investments

	2024 £	2023 £
Investment Profit	<u>7,356</u>	<u>11,377</u>
	<u>7,356</u>	<u>11,377</u>

4 Trustee's remuneration and benefits

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2023.

5 Staff costs and employee benefits

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

	2024	2023
	<u>1</u>	<u>2</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

LENTON MUSLIM CENTRE NOTTINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

6 Tangible fixed assets

	Freehold Property £	Plant & Equipments £	Total £
Cost or Valuation:			
At 1st Oct 2023	450,000	1,326	451,326
Additions	-	4,000	4,000
At 30th Sep 2024	<u>450,000</u>	<u>5,326</u>	<u>455,326</u>
Deprecation:			
At 1st Oct 2023	-	456	456
Charge for the year	-	487	487
At 30th Sep 2024	<u>-</u>	<u>943</u>	<u>943</u>
Net Book Value:			
At 30th Sep 2024	<u>450,000</u>	<u>4,383</u>	<u>454,383</u>
At 1st Oct 2023	<u>450,000</u>	<u>870</u>	<u>450,870</u>

7 Investments

	Invesments other than loans	Total £
At 1st October 2023	98,328	98,328
Addition	93,500	93,500
Disposal	(98,328)	(98,328)
At 30th September 2024	<u>93,500</u>	<u>93,500</u>

8 Debtors

	2024 £	2023 £
Other Debtors	<u>5,000</u>	<u>5,000</u>

9 Creditors: amounts falling due within one year

	2024 £	2023 £
Taxation and social security Accruals	503	-
	<u>660</u>	<u>540</u>
	<u>1,163</u>	<u>540</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

10 Fund reconciliation

Unrestricted funds

	Balance at 01-Oct-2023 £	Income £	Expenditure £	Balance at 30-Sep-2024 £
Unrestricted General funds	<u>559,860</u>	<u>72,740</u>	<u>73,361</u>	<u>559,239</u>

11 Related party transactions

There are no related party transactions during the year ended 30 September 2024 (2023: £ nil).

LENTON MUSLIM CENTRE NOTTINGHAM

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations from individuals and other charities	65,385	41,735
Investment income		
Profit from investments	7,356	11,377
Total incoming resources	<u>72,740</u>	<u>53,112</u>
EXPENDITURE		
Charitable activities		
Imam fees	14,500	12,000
Wages	-	7,270
Charitable Donations	4,425	1,460
Rates and water	686	494
Insurance	999	963
Light and heat	2,884	3,119
Telephone	413	554
Repairs and renewals	39,768	5,643
Bank Charges	117	-
Postage & Stationery	582	325
Subscriptions	-	50
Cleaning of premises	3,000	2,276
Events & Activity Cost	4,630	-
Sundry	-	190
	<u>72,004</u>	<u>34,344</u>
OTHER COSTS		
Depreciation of tangible fixed assets	487	97
	<u>487</u>	<u>97</u>
Governance costs		
Accountancy and legal fees	870	600
Total resources expended	<u>73,361</u>	<u>35,040</u>
NET (DEFICIT)/SURPLUS	<u>(621)</u>	<u>18,071</u>

LENTON MUSLIM CENTRE NOTTINGHAM

England & Wales - Charity number 700782

Accounts

Charity Registration No. 700782 (England and Wales)

LENTON MUSLIM CENTRE NOTTINGHAM

REPORT OF THE TRUSTEES AND UNAUDITED
FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

**LENTON MUSLIM CENTRE NOTTINGHAM
CONTENTS**

	Page
Trustees' Annual Report	3 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 12

LENTON MUSLIM CENTRE NOTTINGHAM

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2023

The Trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2023. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

700782

Principal address

56-60 Rothesay Avenue

Nottingham

NG7 1PW

NG7 6HT

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Mr Mohammed Rafique

Mr Wajid Aziz

Mr Husnain Yaqoob

Mr Rehmat Khan

Mr Moheed Tariq

Mr Sajid Aziz

Mr Abdul Qayyum

Mr Kashif Ahmed

Mr Mohammed Yaqoob Chair

Independent examiner

Ehsan Ul Haq (MAAT)

Akhter & Co., Accountants

64 Castle Boulevard

Nottingham

NG7 1FN

LENTON MUSLIM CENTRE NOTTINGHAM

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2023 (CONTINUED)

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity was formed in 1997 and registered in 1998. Its objective is to advance the Muslim religion in the area of Nottingham, by providing and managing a place of worship, religious activities, the education and training of young people and care for the welfare of the elderly in the area.

Public benefit statement

The charity aims to serve the whole community, for the benefit of the public in general, wherever possible. In meeting objectives and formulating future plans the trustees have considered the Charity Commission's guidance on public benefit.

FINANCIAL REVIEW

Reserves Policy

The charity's policy is to ensure that there are sufficient free reserves to cover three months of normal recurring expenditure. Whilst a significant proportion of the reserves of £559,860.05 (2022: £541,788.83) are represented by land and property, the funds held at the bank at the balance sheet date are sufficient to cover normal recurring expenditure for the next twelve months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes an unincorporated charity managed by the

Transactions and financial position

The Statement of Financial Activities shows a net gain of £18,071.22 (2022: surplus of £3595.39) for the year. Total funds stood at £6,201.88 (2022: £37,970.82) at 30 September 2023, of which free reserves were £559,860.05 (2022: £541,788.55).

Approved by order of the Management Committee and signed on its behalf by:

M. Yaqoob

Mr Mohammed Yaqoob

Date: 04 March 2024



AKHTER'S
ACCOUNTANTS AND BUSINESS ADVISORS

STATEMENTS

LENTON MUSLIM CENTRE NOTTINGHAM

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023

I report on the accounts of the charity for the year ended 30 September 2023 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent examiner

Ehsan Ul Haq (MAAT)
Akhter & Co., Accountants
64 Castle Boulevard
Nottingham
NG7 1FN

LENTON MUSLIM CENTRE NOTTINGHAM

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	Notes	Unrestricted Funds	Restricted Funds	2023	Total	2022	Total
Income and endowments from:							
Donations and legacies	2	£ 41,734.53	£ -	£ 41,734.53	£ 41,734.53	£ 19,960.09	£ 19,960.09
Investment income	3	£ 11,377.10	£ -	£ 11,377.10	£ 11,377.10	£ 3,751.13	£ 3,751.13
Total income		<u>£ 53,111.63</u>	<u>£ -</u>	<u>£ 53,111.63</u>	<u>£ 53,111.63</u>	<u>£ 23,711.22</u>	<u>£ 23,711.22</u>
Expenditure on:							
Charitable activities			£ -				
Other costs		£ 35,040.41	£ -	£ 35,040.41	£ 35,040.41	£ 20,115.83	£ 20,115.83
Total expenditure		<u>£ 35,040.41</u>	<u>£ -</u>	<u>£ 35,040.41</u>	<u>£ 35,040.41</u>	<u>£ 20,115.83</u>	<u>£ 20,115.83</u>
Net (deficit)/surplus		£ 18,071.22	£ -	£ 18,071.22	£ 18,071.22	£ 3,595.39	£ 3,595.39
Reconciliation of funds:							
Total funds brought forward	10	£ 541,788.83	£ -	£ 541,788.83	£ 541,788.83	£ 538,193.16	£ 538,193.16
Reserves Transfer During the year							
Total funds carried forward	10	<u>£ 541,788.83</u>	<u>£ -</u>	<u>£ 559,860.05</u>	<u>£ 559,860.05</u>	<u>£ 541,788.83</u>	<u>£ 541,788.83</u>

The notes on pages 8 to 12 form part of these financial statements

LENTON MUSLIM CENTRE NOTTINGHAM

BALANCE SHEET
FOR THE YEAR ENDED 30 SEPTEMBER 2023

		2023	2022
Fixed assets	Notes		
Buildings	6	£ 450,000.00	£ 450,000.00
Investment	7	£ 98,328.23	£ 53,751.13
Equipment		£ 869.94	£ 1,326.28
		<u>£ 549,198.17</u>	<u>£ 505,077.41</u>
Current assets			
Cash at bank		£ 6,201.88	£ 37,970.82
Debtors	8	£ 5,000.00	
		<u>£ 11,201.88</u>	<u>£ 37,970.82</u>
		£ -	£ -
Creditors: amounts falling due within one year	9	£ 540.00	£ 1,259.40
Net Current Assets		£ 10,661.88	£ 36,711.42
Total assets less current Liabilities		<u>£ 559,860.05</u>	<u>£ 541,788.83</u>
Net assets		<u>£ 559,860.05</u>	<u>£ 541,788.83</u>
Charity Funds			
Unrestricted funds	10	£ 559,860.05	£ 541,788.83
Total charity funds	10	<u>£ 559,860.05</u>	<u>£ 541,788.83</u>

M. YAQOOB

Mr Mohammed Yaqoob

The notes on pages 8 to 12 form part of these financial statements.

LENTON MUSLIM CENTRE NOTTINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Summary of significant accounting policies

(a) General information and basis of preparation

Lenton Muslim Centre Nottingham is a charity in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to advance the Muslim religion in the area of Nottingham, by providing and managing a place of worship, religious activities, the education and training of young people and care for the welfare of the elderly in the area.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011

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The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

The charity does not hold any restricted funds.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the category above.

LENTON MUSLIM CENTRE NOTTINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

(e) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Fixtures and fittings	10% Reducing Balance
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Depreciation is not provided in respect of the Mosque or the house.

This policy represents a departure from statutory accounting principles, which require depreciation to be provided on all fixed assets. The trustees consider that this policy is necessary in order that the financial statements may give a true and fair view because current values and changes in current values are of prime importance rather than the calculation of systematic depreciation. Depreciation is only one of many factors reflected in the annual valuation and the amount which might otherwise have been shown cannot be separately identified or quantified.

(f) Investment properties

Investment properties for which fair value can be measured reliably without undue cost or effort are measured at fair value at each reporting date with changes in fair value recognised in 'net gains / (losses) on investments' in the statement of financial activities.

(g) Tax

The charity is exempt from tax on its charitable activities.

(h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(i) Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

LENTON MUSLIM CENTRE NOTTINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

2	Income from donations and legacies		
		2023	2022
	Donations from individuals and other charities	<u>£ 41,734.53</u>	<u>£ 19,960.09</u>

3	Income from investments		
		2023	2022
	Investment Profit	<u>£ 11,377.10</u>	<u>£ 3,751.13</u>
		<u>£ 11,377.10</u>	<u>£ 3,751.13</u>

4 **Trustee's remuneration and benefits**

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

5 **Staff costs and employee benefits**

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

	2023	2022
	<u>2</u>	<u>2</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

LENTON MUSLIM CENTRE NOTTINGHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

6	Tangible fixed assets				
	Freehold Property	Equipments	Fixture & Fittings	Investment	Total
Cost or Valuation:					
At 1st Oct 2022	£ 450,000.00	£ 1,326.00		£ 53,751.13	£ 505,077.13
Additions	<u>£ -</u>		<u>£ -</u>	<u>£ 44,577.10</u>	<u>£ 44,577.10</u>
At 30th Sep 2023	<u>£ 450,000.00</u>	<u>£ 1,326.00</u>	<u>£ -</u>	<u>£ 98,328.23</u>	<u>£ 549,654.23</u>
Depreciation:					
At 1st Oct 2022	£ -	£ 359.40			£ 359.40
Charge for the year	<u>£ -</u>	<u>£ 96.66</u>			<u>£ 96.66</u>
At 30th Sep 2023	<u>£ -</u>	<u>£ 456.06</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 456.06</u>
Net Book Value:					
At 30th Sep 2023	<u>£ 450,000.00</u>	<u>£ 869.94</u>	<u>£ -</u>	<u>£ 98,328.23</u>	<u>£ 549,198.17</u>
At 1st Oct 2022	<u>£ 450,000.00</u>	<u>£ 966.60</u>	<u>£ -</u>	<u>£ 53,751.13</u>	<u>£ 504,717.73</u>
7	Investment property				
	Cost				
	Net book value				
	At 30 September 2023				
	At 30 September 2022				
8	Debtors				
				2023	2022
	Other Debtors				
				<u>5,000</u>	

LENTON MUSLIM CENTRE NOTTINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

9 Creditors: amounts falling due within one year

	2023	2022
Taxation and social security	-	-
Accruals	£ 540.00	£ 900.00
	<u>£ 540.00</u>	<u>£ 900.00</u>

10 Fund reconciliation

Unrestricted funds

	Balance at 01-Oct-2022	Income	Expenditure	Balance at 30-Sep-2023
Unrestricted				
General funds	<u>£ 541,788.83</u>	<u>£ 53,111.63</u>	<u>£ 35,040.41</u>	<u>£ 559,860.05</u>

11 Related party transactions

There are no related party transactions during the year ended 30 September 2023 (2022: £ nil).

LENTON MUSLIM CENTRE NOTTINGHAM

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2023

	2023	2022
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations from individuals and other charities	£ 41,734.53	£ 19,960.09
Investment income		
Profit from investment	£ 11,377.10	£ 3,751.13
Total incoming resources	£ 53,111.63	£ 23,711.22
EXPENDITURE		
Charitable activities		
Imam fees	£ 12,000.00	£ 12,000.00
Wages	£ 7,270.00	
Charitable Donations	£ 1,460.00	
Rates and water	£ 493.84	£ 491.96
Insurance	£ 963.08	£ 1,557.44
Light and heat	£ 3,118.75	£ 2,136.19
Telephone	£ 553.84	£ 311.25
Repairs and renewals	£ 5,642.80	£ 1,762.00
Postage & Stationery	£ 325.44	
Subscriptions	£ 50.00	
NCC		£ 149.59
Cleaning of premises	£ 2,276.00	£ 1,300.00
Sundry	£ 190.00	
	£ 34,343.75	£ 19,708.43
OTHER COSTS		
Depreciation of tangible fixed assets	£ 96.66	£ 107.40
	£ 96.66	£ 107.40
Governance costs		
Accountancy and legal fees	£ 600.00	£ 300.00
Total resources expended	£ 35,040.41	£ 20,115.83
NET (DEFICIT)/SURPLUS	£ 18,071.22	£ 3,595.39

LENTON MUSLIM CENTRE NOTTINGHAM

England & Wales - Charity number 700782

Accounts

Charity Registration No. 700782 (England and Wales)

LENTON MUSLIM CENTRE NOTTINGHAM

**REPORT OF THE TRUSTEES AND UNAUDITED
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 30 SEPTEMBER 2022

**LENTON MUSLIM CENTRE NOTTINGHAM
CONTENTS**

	Page
Trustees' Annual Report	3 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 12

LENTON MUSLIM CENTRE NOTTINGHAM

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022

The Trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2020. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

700782

Principal address

56-60 Rothesay Avenue

Nottingham

NG7 1PW

NG7 6HT

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Mr Mohammed Rafique

Mr Wajid Aziz

Mr Husnain Yaqoob

Mr Rehmat Khan

Mr Moheed Tariq

Mr Sajid Aziz

Mr Abdul Qayyum

Mr Mohammed Yaqoob Chair

Independent examiner

Ehsan Ul Haq (MAAT)

Akhter & Co., Accountants

64 Castle Boulevard

Nottingham

NG7 1FN

LENTON MUSLIM CENTRE NOTTINGHAM

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022 (CONTINUED)

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity was formed in 1997 and registered in 1998. Its objective is to advance the Muslim religion in the area of Nottingham, by providing and managing a place of worship, religious activities, the education and training of young people and care for the welfare of the elderly in the area.

Public benefit statement

The charity aims to serve the whole community, for the benefit of the public in general, wherever possible. In meeting objectives and formulating future plans the trustees have considered the Charity Commission's guidance on public benefit.

FINANCIAL REVIEW

Reserves Policy

The charity's policy is to ensure that there are sufficient free reserves to cover three months of normal recurring expenditure. Whilst a significant proportion of the reserves of £1,228,385 (2021: £1,182,094) are represented by land and property, the funds held at the bank at the balance sheet date are sufficient to cover normal recurring expenditure for the next twelve months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes an unincorporated charity managed

Transactions and financial position

The Statement of Financial Activities shows a net gain of £4895.39 (2021: deficit of £5205.56) for the year. Total funds stood at £38970.82 (2021: £37419.16) at 30 September 2022, of which free reserves were £534406.35 (2021: £529,386.72).

Approved by order of the Management Committee and signed on its behalf by:

M. YAQOOB

Mr Mohammed Yaqoob

Date: 15 March 2023



LENTON MUSLIM CENTRE NOTTINGHAM

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

I report on the accounts of the charity for the year ended 30 September 2022 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent examiner
Ehsan Ul Haq (MAAT)
Akhter & Co., Accountants
64 Castle Boulevard
Nottingham
NG7 1FN

Date: 15 March 2023

LENTON MUSLIM CENTRE NOTTINGHAM

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	Notes	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
Income and endowments from:					
Donations and legacies	2	£ 19,960.09	£ -	£ 19,960.09	£ 30,938.90
Investment income	3	£ 3,751.13	£ -	£ 3,751.13	
Total income		£ 23,711.22	£ -	£ 23,711.22	£ 30,938.90
Expenditure on:					
Charitable activities		£ -	£ -	£ -	£ 15,765.00
Other costs		£ 20,115.83	£ -	£ 20,115.83	£ 20,379.44
Total expenditure		£ 20,115.83	£ -	£ 20,115.83	£ 36,144.44
Net (deficit)/surplus		£ 3,595.39	£ -	£ 3,595.39	-£ 5,205.54
Reconciliation of funds:					
Total funds brought forward	10	£ 538,193.16	£ -	£ 538,193.16	£ 526,708.00
Reserves Transfer During the year		£ -			£ 11,485.16
Total funds carried forward	10		£ -	£ 541,788.55	£ 538,193.16

The notes on pages 8 to 12 form part of these financial statements

LENTON MUSLIM CENTRE NOTTINGHAM

BALANCE SHEET
FOR THE YEAR ENDED 30 SEPTEMBER 2022

		2022	2021
	Notes		
Fixed assets			
Buildings	6	£ 450,000.00	£ 450,000.00
Investment	7	£ 53,751.13	£ 50,000.00
Equipment		<u>£ 1,326.28</u>	<u>£ 1,326.28</u>
		£ 505,077.41	£ 501,326.28
Current assets			
Cash at bank		£ 37,970.82	£ 37,719.16
Debtors	8	<u>£ 37,970.82</u>	<u>£ 37,719.16</u>
		£ -	£ -
Creditors: amounts falling due within one year	9	£ 1,259.40	£ 852.00
Net Current Assets		£ 36,711.42	£ 36,867.16
Total assets less current Liabilities		<u>£ 541,788.83</u>	<u>£ 538,193.44</u>
Net assets		<u>£ 541,788.83</u>	<u>£ 538,193.44</u>
Charity Funds			
Unrestricted funds	10	£ 541,788.83	£ 538,193.44
Total charity funds	10	<u>£ 541,788.83</u>	<u>£ 538,193.44</u>

The financial statements were approved and authorised for issue by the Management Committee on 15 March 2023 and were signed on its behalf by:

M. YAQOOB

Mr Mohammed Yaqoob

The notes on pages 8 to 12 form part of these financial statements.

LENTON MUSLIM CENTRE NOTTINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Summary of significant accounting policies

(a) General information and basis of preparation

Lenton Muslim Centre Nottingham is a charity in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to advance the Muslim religion in the area of Nottingham, by providing and managing a place of worship, religious activities, the education and training of young people and care for the welfare of the elderly in the area.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

The charity does not hold any restricted funds.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the category above.

LENTON MUSLIM CENTRE NOTTINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

(e) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Fixtures and fittings	10% Reducing Balance
-----------------------	----------------------

Depreciation is not provided in respect of the Mosque or the house.

This policy represents a departure from statutory accounting principles, which require depreciation to be provided on all fixed assets. The trustees consider that this policy is necessary in order that the financial statements may give a true and fair view because current values and changes in current values are of prime importance rather than the calculation of systematic depreciation. Depreciation is only one of many factors reflected in the annual valuation and the amount which might otherwise have been shown cannot be separately identified or quantified.

(f) Investment properties

Investment properties for which fair value can be measured reliably without undue cost or effort are measured at fair value at each reporting date with changes in fair value recognised in 'net gains / (losses) on investments' in the statement of financial activities.

(g) Tax

The charity is exempt from tax on its charitable activities.

(h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(i) Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

LENTON MUSLIM CENTRE NOTTINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

2	Income from donations and legacies		
		2022	2021
	Donations from individuals and other charities	<u>£ 19,960.09</u>	<u>£ 30,938.90</u>
3	Income from investments		
		2022	2021
	Investment Profit	<u>£ 3,751.13</u>	<u>£ -</u>
		<u>£ 3,751.13</u>	<u>£ -</u>

4 **Trustee's remuneration and benefits**

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

5 **Staff costs and employee benefits**

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

	2022	2021
	<u>2</u>	<u>1</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

LENTON MUSLIM CENTRE NOTTINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

6 Tangible fixed assets

	Freehold Property	Equipments	Fixture & Fittings	Investment	Total
Cost or Valuation:					
At 1st Oct 2021	£ 450,000.00	£ 1,326.00		£ 50,000.00	£ 501,326.00
Additions	£ -		£ -	£ 3,751.13	£ 3,751.13
At 30th Sep 2022	<u>£ 450,000.00</u>	<u>£ 1,326.00</u>	<u>£ -</u>	<u>£ 53,751.13</u>	<u>£ 505,077.13</u>
Depreciation:					
At 1st Oct 2021	£ -	£ 252.00			£ 252.00
Charge for the year	£ -	£ 107.40			£ 107.40
At 30th Sep 2022	<u>£ -</u>	<u>£ 359.40</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 359.40</u>
Net Book Value:					
At 30th Sep 2022	<u>£ 450,000.00</u>	<u>£ 966.60</u>	<u>£ -</u>	<u>£ 53,751.13</u>	<u>£ 504,717.73</u>
At 1st Oct 2021	<u>£ 450,000.00</u>	<u>£ 1,074.00</u>	<u>£ -</u>	<u>£ 50,000.00</u>	<u>£ 501,074.00</u>

7 Investment property

Cost

Net book value

At 30 September 2022

At 30 September 2021

8 Debtors

2022

2021

Other debtors

-

LENTON MUSLIM CENTRE NOTTINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

9 Creditors: amounts falling due within one year

	2022	2021
Taxation and social security	-	-
Accruals	£ 900.00	£ 600.00
	<u>£ 900.00</u>	<u>£ 600.00</u>

10 Fund reconciliation

Unrestricted funds

	Balance at 01-Oct-2021	Income	Expenditure	Balance at 30-Sep-2022
Unrestricted General funds	<u>£ 538,193.16</u>	<u>£ 23,711.22</u>	<u>£ 20,115.83</u>	<u>£ 541,788.55</u>

11 Related party transactions

There are no related party transactions during the year ended 30 September 2022 (2021: £ nil).

LENTON MUSLIM CENTRE NOTTINGHAM**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	2022	2021
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations from individuals and other charities	£ 19,960.09	£ 30,938.90
Investment income		
Profit from investment	£ 3,751.13	
Total incoming resources	<u>£ 23,711.22</u>	<u>£ 30,938.90</u>
EXPENDITURE		
Charitable activities		
Imam fees	£ 12,000.00	£ 12,000.00
Imam pension contributions		
Rates and water	£ 491.96	£ 734.32
Insurance	£ 1,557.44	£ 1,413.00
Light and heat	£ 2,136.19	£ 2,051.19
Telephone	£ 311.25	£ 168.00
Repairs and renewals	£ 1,762.00	£ 3,450.00
Funeral costs		£ 15,765.00
NCC	£ 149.59	£ 143.56
Cleaning of premises	£ 1,300.00	
Sundry		
	<u>£ 19,708.43</u>	<u>£ 35,725.07</u>
OTHER COSTS		
Depreciation of tangible fixed assets	£ 107.40	£ 119.37
	<u>£ 107.40</u>	<u>£ 119.37</u>
Governance costs		
Accountancy and legal fees	£ 300.00	£ 300.00
Total resources expended	<u>£ 20,115.83</u>	<u>£ 36,144.44</u>
NET (DEFICIT)/SURPLUS	<u>£ 3,595.39</u>	<u>-£ 5,205.54</u>

LENTON MUSLIM CENTRE NOTTINGHAM

England & Wales - Charity number 700782

Accounts

LENTON MUSLIM CENTRE NOTTINGHAM

Annual Report and Financial Statements

For the Year Ended

30th September 2020

Charity Registration No:

700782

LENTON MUSLIM CENTRE NOTTINGHAM

Annual Report and Financial Statements
for the year ended 30th September 2020

Contents

Page:

- 1 Report of the Trustees**
- 3 Report of the Accountants**
- 4 Statement of Activities**
- 5 Balance Sheet**
- 6 Notes forming part of the financial statements**

Trustees

Mr Mohammed Rafique
Mr Wajid Aziz
Mr Husnain Yaqoob
Mr Rehmat Khan
Mr Moheed Tariq
Mr Sajid Aziz
Mr Abdul Qayyum
Mr Mohammed Yaqoob Chair

Principle Office

56-60 Rothesay Avenue Nottingham, NG7 1PW

Accountants and Business Advisors

Akhter & Co., Accountants
64 Castle Boulevard
Nottingham, NG7 1FN

Bankers

Barclays Bank Plc, Nottingham High Street, P.O Box No:18, Nottingham, NG1 6FF

**AKHTER'S LIMITED, ACCOUNTANTS & BUSINESS ADVISORS 64 CASTLE BOULEVARD,
NOTTINGHAM NG7 1FN, TEL (0115) 958 0901**

LENTON MUSLIM CENTRE NOTTINGHAM

Report of the trustees for the year ended 30th September 2020

The trustees present their report and financial statements for the year ended 30th September 2020.

Status

Lenton Muslim Centre Nottingham was registered with the Charity Commission on 2nd November 1988.

Constitution and Appointment of trustees

There shall be no less than five and no more than sixteen members of the council of trustees. Future trustees shall be appointed by a resolution of the trustees passed at a special meeting called under clause 6 of the Articles of Association. Membership of the Centre shall be confined to those who are Muslim by faith and no person who is not a member of the Centre shall be eligible to hold office as a member of the council.

Trustees responsibilities for the financial statements

The trustees are required to prepare financial statements for the each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, for the year. In preparing those financial statements, the trustees are required to:

- 1- Select suitable accounting policies and then apply them consistently;
- 2- Make judgements and estimates that are reasonable and prudent;
- 3- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 4- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for the taking reasonable steps for the prevention and detection of the fraud and other irregularities.

LENTON MUSLIM CENTRE NOTTINGHAM

Report of the trustees for the year ended 30th September 2020 (Continued)

Principal objectives

The principal objective of the Charity is to use the community centre for daily prayers, wedding contracts, and community congregational and educational programmes.

Review of activities and future developments

Continued support from the members of the Centre and the Muslim community of Nottingham has enabled us to further build up sufficient funds to repay the loan taken for the construction works and future developments

We would like to inform the members that their has been approval by the trustees to amend the priority of the completion of the roof with an additional dome to be constructed in to the roof plan but before completion of this, priority has been given to install five storey thirteen person lift for disabled access due to the greater demand of disabled male and female members to have disable access to the upper floors. We can confirm that with continued the support of the members and general Muslim community of Nottingham and UK that the five storey lift project has now been fully completed. Trustees happy to report that greater priority has now been given to complete the roof with new dome and administration block.

Trustees are happy to report that Continued approval has been given for greater emphasis in getting the female community to be involved and taking more responsibilities and Ensuring female members become board of trustees as further facilities provided for them.

The trustees would like to express their thanks for the continued support shown by the members of the Centre and local community.

This trustees report has been prepared in accordance with the special provisions of Part XV of the companies Act 2006 relating to small companies.

Approved by the board of Trustees and signed on its behalf by

Chairman *M. YAQOOB*

LENTON MUSLIM CENTRE NOTTINGHAM

Statement of Financial Activities for the year ended 30th September 2020

	Note	2020	2019
<u>Incoming resources</u>			
Donations and gifts		£ 29,399	£ 8,190
<u>Resources expended</u>			
Direct charitable expenditure	2	£ 15,550	£ -
Management and Administration of the Ch	3	£ 36,167	£ 3,579
Total resources expended		£ 51,717	£ 3,579
Net incoming resources for the year		-£ 22,317	£ 5,399
Balances brought forward at 1st October 2019		£ 526,708	£ 521,309
Reservs Transfer During the year		£ 31,000	
		£ 557,708	
Balances carried Forward to 30th September 2020		£ 535,391	£ 526,708

All income and expenditure in the year was unrestricted.

All operations relate to continuing activities.

There are no other recognised gains or losses in the year.

The notes on page 6 to 8 form part of these financial statements.

LENTON MUSLIM CENTRE NOTTINGHAM
Balance Sheet at 30th September 2020

	Note	2020	2019
		£	£
Fixed Assets			
Buildings	5	450000.00	450000.00
Equipemnt		1193.40	
Current Assets			
Cash at bank and in hand		84496.83	76957.77
Creditors:			
Amount falling with in one year	6	0.00	0.00
Creditors: Accountancy Fee			
Creditors and Accruals	7	<u>300.00</u>	<u>250.00</u>
Net Current Assets		<u>84196.83</u>	<u>76707.77</u>
Net Assets Employed		<u>535390.23</u>	<u>526707.77</u>
Capital and Reserves			
Reserves B/F		526707.77	526707.77
Reserves Transferred		31000.00	
Retained Incoming Resouces for the year		-22317.29	
		<u>535390.48</u>	<u>526707.77</u>
			<u>0.00</u>

For the year ending 30th September 2017 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies

Chairman' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476, the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 02 December 2020

Chairman *M. YAQOUB*

The notes on Pages 6 – 8 form part of these financial statements.

LENTON MUSLIM CENTRE NOTTINGHAM

Notes forming part of the financial statements for the year ended
30th September 2020.

1. Accounting Policies

Accounting Convention

The financial statements have been prepared under the historical cost convention and are in accordance with applicable accounting standards.

They have been prepared in accordance with the Statement of Recommended Practice 'Accounting by Charities'. The following principal accounting policies have been applied:

Income

Income includes the total funds received during the year and comprises donations collected directly or by volunteers.

Resources Expended

The expenditure is classified under categories which reflect the use of the resource and is accounted for when the payment is incurred.

Depreciation

Depreciation is provided to write off the cost or valuation, less estimated residual value, of all fixed assets over their expected useful lives. It is calculated at the following rates:

Freehold Property	2% straight line
Mini Bus	20% Reducing Balance
Fixtures, fittings and equipment	10% and 33% straight line

2. Direct charitable expenditure

	2020	2019
	£	£
Islamic Centre Nottingham	15550.00	
	<u>15550.00</u>	<u>0.00</u>

LENTON MUSLIM CENTRE NOTTINGHAM

Notes forming part of the financial statements for the year ended
30th September 2020.

3. Management and Administration of the Charity

	2020	2019
	£	£
Imam Fee's	12000.00	
Telephone & Internet	205.62	184.00
Printing & Stationary		
PAYE		
Light and Heat	1637.93	1565.00
Building Insurance	1250.00	1187.00
NCC	141.26	114.00
Repairs and Maintenance	20000.00	
Water Rates	499.13	379.00
Depriciations	132.63	
Bank Charges and Arrangement Fee's		
Sundries		
Accountancy	300.00	150.00
	<u>36166.57</u>	<u>3579.00</u>

No trustees received any remuneration or reimbursed expenses during the year.

4. Taxation

No corporation tax has been provided in the financial statements as Islamic Centre Nottingham is a registered charity and is within the exemption granted by section 505 of the Income and Corporation Taxes Act 1988.

The charity is not registered for Value Added Tax.

LENTON MUSLIM CENTRE NOTTINGHAM

Notes forming part of the financial statements for the year ended 30th September 2020.

5. Tangible Assets

	Freehold Property £	Equipments	Total
Cost			
At 1st October 2019	450000.00		450000.00
Addition		1326.00	1326.00
At 30th September 2020	<u>450000.00</u>	<u>1326.00</u>	<u>451326.00</u>
Depreciation			
At 1st October 2019	0.00		0.00
Charge for the year	<u>0.00</u>	<u>132.60</u>	132.60
At 30th September 2020	<u>0.00</u>	<u>132.60</u>	<u>132.60</u>
<u>Net Book Values</u>			
<u>At 30th September 2019</u>	<u>450000.00</u>	<u>0.00</u>	<u>450000.00</u>
<u>At 30th September 2020</u>	<u>450000.00</u>	<u>1193.40</u>	<u>451193.40</u>

6. Creditors: Amount falling beyond one year

Accruals £ 300

7. Creditors: Amount falling beyond one year