

MUSLIM FEDERATION IN CLEVELAND

England & Wales · Charity number 702212

Details

Other names ABU-BAKR MOSQUE AND COMMUNITY CENTER

Status Registered

Legal form Other

Registered 1990-01-25

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

Contact

Address 12 Cannon Park Way
Middlesbrough
TS1 5JU

Phone 01642873305

Email info@abubakr.org.uk

Website www.abubakr.org.uk

Activities

Objects: TO ESTABLISH A COMMUNITY CENTRE TO BE USED (1) AS A MOSQUE FOR THE FURTHERANCE OF THE RELIGION OF ISLAM (2) AS AN EDUCATIONAL CENTRE FOR THE TEACHING OF ISLAMIC PRINCIPLES AND CULTURE AND (3) THE PROVISIONS OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE.

Activities: THE CHARITY IS A COMMUNITY AND EDUCATION CENTRE AS WELL AS PROVIDING PLACE FOR RELEGIOUS ACTIVITIES.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Hartlepool
- Middlesbrough
- Redcar And Cleveland
- Stockton-on-tees

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£172,957	£96,937	-	-
2023-12-31	£151,671	£82,263	-	-
2022-12-31	£118,611	£85,027	-	-
2021-12-31	£115,756	£70,393	-	-
2020-12-31	£101,715	£60,754	-	-

Trustees

Name	Role	Appointed
KHALDON SHOKRI	Chair	2024-04-01
ASLAM HANIF MBE		2023-05-24
Abdirahman Handulleh		2023-05-24
Alwan Saif Hassan Saeed		2024-04-01
Osman Mohammed Sharif		2024-04-01

Accounts

MUSLIM FEDERATION IN CLEVELAND

Charity Registration 702212

Annual Report 2024

Unit 12 Cannon Park Way, Middlesbrough TS1 5JU Tel: 01642 873305
Fax: 01642 873307, Email: info@abubakr.org.uk, website: www.abubakr.org.uk

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MUSLIM FEDERATION in CLEVELAND

Summary

Organisation name: Muslim Federation in Cleveland

Charity registration: 702212

Address: Abu-Bakr Mosque and Community Centre
Unit 12, Cannon Park Way
Middlesbrough
TS1 5JU

Telephone: 01642 87 33 05

Fax: 01642 87 33 07

Email: info@abubakr.org.uk

Website: www.abubakr.org.uk

Date of establishment: 1989 – Registered 25 January 1990

Management Committee Members:

Mr. Khaldon Shokri	Trustee/Chairman
Mr. Aslam Hanif MBE	Trustee/Vice chairman
Mr. Abdirahim Handulleh	Trustee/Treasurer
Mr. Alwan Hassan	Trustee
Mr. Osman Med Yussouf	Trustee
Mr. Rasheed Abdi	Committee member
Mr. Ahmed Adnan	Committee member

Staff Members:

2 Full Time Ministers of Religion
1 Part time Administration Worker
1 Part Time Cleaner

Summary of services:

Religious Services	General Information & Advice
Learning Arabic	Information and advice
Community meetings	Networking with agencies
Social activities	Cultural activities
Marriage Registrations	Sport activities / Play schemes

CHAIRMAN'S EXECUTIVE SUMMARY

I am pleased as chairman of the Muslim Federation in Cleveland to introduce the annual report for the year ending 31st December 2024.

The Centre has been delivering a minimum level of service due to the fact that we have been operating from a rented warehouse. Services have now resumed and community involvement has been re- established.

The progress of the new project has faced many difficulties, despite our best efforts, the initial design has been very difficult to implement. Although we have decided to introduce an amendment to the project by removing the basement car park, and allocating parking spaces on the ground floor, the situation with the planners has been such that we needed to maintain the same car parking spaces as initially approved.

The Committee in consultation with all parties, and after meeting with the Mayor and senior officials, has explored many options such as relocating, acquiring a building and renovating it, or simply downsizing the new project with the aim of establishing a permanent venue for the congregation, and meeting the planners requirements.

Anew proposal has been developed and discussion are currently going on with relevant parties to clear the ground for pre application and then full planning application, we aim to complete this by the end of 2025.

The Mosque as usual continued to play an important role in providing open access to all schools in and out of Middlesbrough facilitating learning and helping schools in RE education.

Finally I would like to thank all trustees, members of the management committee, staff , users, and external visitors for their commitment and support in making this place an important and useful pivot which benefits all sections of the community in general and the Muslim one in particular.

Yours Faithfully,
Mr. Khaldon Shokri / Chairman

2024 ACTIVITIES

Religious Welfare:

Regular daily prayers	Eid ul Fitr and Eid ul Adha Prayers
2 Friday sermons and prayers in Arabic/English	Quran teaching and open days
2 Taraweeh (night)Prayers in Ramadan	Religious lectures and seminars
1 Night prayer in the last 10 days of Ramadan	Religious/social celebrations

Education & Teaching:

Although some sessions did take place occasionally, there were no regular supplementary school activities taking place for this year.

Ramadan Meals:

The Mosque provided Ramadan (Iftar) meals throughout the holy month, where 150 meals were served. Most of the beneficiaries were from the local refugee communities, homeless, and vulnerable people.

Eids' Celebration:

There were Eids celebrations to mark the events. Attendance has been satisfactory, children were presented with gifts, and a social meal has been served.

Marriage Registration:

The Mosque as a registered charity organisation and officially recognized and licensed marriage building conducted many Islamic and civil marriage ceremonies according to the procedures in place.

Advice:

The Organisation as a key player in the community service provision worked in partnership with several voluntary and statutory organisations to support the Muslim community and to give Muslims some sort of assurance, a sense of reference, and to facilitate integration in the wider community.

Work also extended to supporting and integrating refugees from Syria and Africa mainly Sudan where there was an influx of new arrivals throughout the year.

MINISTERS OF RELIGION'S REPORT:

Our spiritual and religious services at the Mosque had to be reviewed and scaled down due to the fact that we have limited suitable space.

Vital services were maintained and a lot of outreach has been done to compensate for the lack of space at our alternative venue.

Services revolved around the following:

- Performing the 5 daily prayers
- Delivering Friday sermons and conducting the prayers (Arabic & English)
- Conducting Funeral prayers when required
- Delivering Eids sermons and conducting prayers
- Teaching the noble Quran memorization for children
- Teaching Islamic education and Arabic language
- Hospital, home, and prisons visits
- Religious briefings and presentations
- Regular seminars with known guest speakers
- Hosting school visits to present Islam and promote RE
- Networking with the local authorities to help the community
- Promoting a good standard of educational and social activities

We hope that this summary has given you an insight into the many activities around the year to serve Islam and Muslims, and to present the Muslim community in the best manner in relation to representation, involvement and engagement in daily life, and peaceful coexistence in the town and country.

Yours faithfully,

The Ministers of religion

Imam Waleid Allam
Imam Mohamed Hasan

TREASURER'S REPORT:

I have the honor and opportunity to present the annual accounts of the Muslim Federation in Cleveland for the year ending 31st December 2024. This account includes details of income and expenditure relating to the management of the organisation in respect of salaries, insurance, activities, maintenance, and stationary for the school and administration, and other activities.

The Muslim Federation in Cleveland income is mainly made up of kind donations from members of the local Muslim community, rent generated from our properties.

I would like to thank the congregation from all communities, the management committee members for their continued support in raising funds, as well as every donor who generously contributed to the welfare of our charity.

These efforts and contributions are necessary to enable the management committee to fulfill its mission of serving the Muslim Community and to provide a safe place to engage in a diverse socio-cultural environment.

Mr. A Handulleh
Trustee and Treasurer

Income & Expenditure Account 2024

Income 2024

£ 173,682

Refer to 2024 Accounts next page for more details

Expenditure 2024

£ 96,937

Refer to 2024 Accounts next page for details

**Surplus of income over
expenditure = £ 76,745**

**Muslim Federation in Cleveland
Detailed Statement of Financial Activities
Year ended 31 December 2024**

Income	£
 Donations and legacies	
General donations	122,521
Legacies	50,436
Profit on disposal of assets	725
 Total income	 173,682
 Expenditure	
 Expenditure on charitable activities	
Wages and salaries	53,501
Unit 12 Rent	10,000
Rates and water	634
Light and heat	7,603
Repairs and maintenance	6,596
Legal and professional fees	2,526
Telephone	859
Office costs	6,865
Depreciation	2,314
Motor expenses	366
Direct costs	5,673
 Total expenditure	 96,937
 Net income	 76,745

ACKNOWLEDGEMENTS

The Trustees and the Management Committee would like to express their gratitude to all those who participated and contributed to the success of the Abu Bakr Mosque and Cultural Centre in its charitable mission, in their different capacities, whether by donations or professional expertise, attendance, and encouragements.

Our gratitude also extends to the local voluntary and statutory organisations, Middlesbrough Council, The Mayor of Middlesbrough, Cleveland Constabulary, the Fire Brigade and all Public services involved with Abu Bakr Mosque and Cultural Centre.

Thank You....

Peace be upon you

Mr. K Shokri
Chairman

_____ End of report.

MUSLIM FEDERATION IN CLEVELAND

Charity Registration 702212

Annual Accounts 2024

Unit 12 Cannon Park Way, Middlesbrough TS1 5JU Tel: 01642 873305
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**Muslim Federation in Cleveland
Detailed Statement of Financial Activities
Year ended 31 December 2024**

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Direct costs	5,673
Total expenditure	96,937
Net income	76,745

Statement of Financial Activities
As of 31 December 2024

	2024	2023
	Total Funds £	Total funds £
Income and endowments		
Donations and legacies	122,521	105,540
Other income and rent	51,161	46,131
Total income	173,682	140,986
Expenditure		
Expenditure on charitable activities	96,937	82,263
Total expenditure	96,937	82,263
Net income and net movement in funds		
	76,745	58,723
Reconciliation of funds		
Total funds brought forward	1,545,018	1,545,018
Total funds carried forward	1,614,426	1,603,741

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Charity registration number: 702212

Muslim Federation in Cleveland

Annual Report and Financial Statements
for the Year Ended 31 December 2024

Muslim Federation in Cleveland

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Muslim Federation in Cleveland

Reference and Administrative Details

Trustees	Mr K Shokri, Chairman
	Mr A Hanif MBE, Vice Chairman
	Mr A Handulleh, Treasurer
	Mr A S H Saeed
	Mr O M Sharif
Charity Registration Number	702212
Principal Office	12 Cannon Park Way Middlesbrough TS1 5JU
Independent Examiner	Mr A Blueitt

Muslim Federation in Cleveland

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

Objectives and activities

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The charity carries out a wide range of activities, both religious and not related to religion, that deliver public benefit in pursuance of its ongoing charitable aims. The trustees consider that these activities, previously mentioned, provide benefit to the wider community and do have regard to the Charities Commission's guidance on public benefit.

Financial review

The principal source of funding is through donations from the local community. These are used to meet its ongoing costs in furtherance of its objectives. The trustees consider the results of the charity during the year to be satisfactory. The reserves held at 31 December 2024 were £1,534,824 unrestricted reserves (2023 £1,459,530) and £154,896 restricted reserves (2023 £154,896). The charity holds sufficient reserves in order to meet its ongoing cost and future plans.

Plans for future periods

Aims and key objectives for future periods

The trustees intend to maintain and expand the charity's activities in the future. As detailed last year the charity commenced a change in the building structures. The buildings have now been demolished and plans for a new mosque and culture centre are awaiting approval by the local authority. The charity is ongoing with raising substantial funds to finance this project. This is still proving to be more difficult than expected but the first stage of construction is anticipated to start as soon as possible and efforts to raise funding continue. Meanwhile all activities continue in the new rental premises.

Muslim Federation in Cleveland

Trustees' Report (continued)

Structure, governance and management

The Muslim Federation In Cleveland is a constituted charitable trust registered with the Charity Commission under charity number 702212 and operates within the framework of its governing document. It is governed by a constitution which was adopted on 2nd December 1989.

Recruitment and appointment of trustees

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek the views and recommendations of the congregation and members of the charity. The trustees believe this approach ensures that good relations are fostered between the organisation and the people of the local community that we serve. In selecting new trustees, the existing trustees seek to identify people who regularly attend events and functions organised by the charity and are willing to volunteer to help in broader community work. Potential trustees are invited to attend trustees' meetings as observers and are given more details of the charity's aims and activities. With the agreement of existing trustees the individual is then proposed as a new trustee at the subsequent trustees' meeting. This process allows for due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

Induction and training of trustees

Following appointment, new trustees are introduced to their new role and given copies of the charity's constitution and a guide to the policies and procedures adopted by the charity. A number of publications from the Charity Commission are also provided including guidance on charities and public benefit and on the advancement of religion for public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act. Initially, new trustees work with an existing trustee assisting on particular activities and projects run by the charity. After satisfactory feedback from existing trustees, they are then given the task of leading a particular activity or project and reporting the progress at a trustees' meeting.

Organisational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration of other financial benefits. The trustees meet together as a body, monthly and are responsible for all decisions taken in relation to running the charity.

Muslim Federation in Cleveland

Trustees' Report (continued)

Risk Management

The trustees have assessed the risks the charity faces and have drawn up a risk assessment which identifies the major risks by area of activity, nature of those risks, the likelihood of the risks happening and the measures taken to manage them. The trustees review these risk assessments regularly at their meetings. The trustees are satisfied that systems are in place, or arrangements in hand, to manage the risks that have been identified. In particular, insurance cover is in place and the finances of the organisation are kept under the review.

Bank

The charity has banking facilities with the Virgin Money whose address is 7 Linthorpe Road, Middlesbrough, TS1 1RE

Objectives and activities

Aims:

Mosque and Prayer Facility for furtherance of Islam.
Educational Activities and Faith and Community Cohesion for Islam.
Facility for recreation and leisure.

The objectives are set to reflect our faith and community aims. Each year the trustees review the objectives and activities to ensure they continue to reflect the aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit. Our dual aims remain to provide a facility where Muslims can worship and to provide a community facility for all of the communities in Middlesbrough and the surrounding towns. Our long term ambition is to build the self-confidence of Muslims in their faith, and through our community facilities and activities help to make our area a peaceful, vibrant and harmonious community.

Mosque and Prayer Facility for furtherance of Islam

We aim to provide a designated place of worship for Muslim residents of Middlesbrough and surrounding towns. These facilities will be for both males and females as well as children, the elderly and the disabled.

Education Activities and Faith and Community Cohesion for Islam

Seminars and courses are held in liaison with the local council and other organisations for Islamic education, community cohesion, fostering relations between different faiths and general safety (eg fire safety and traffic rules). Regular talks will be held on community and social and cultural issues to enable Muslim and other residents to support one another in their common goals of developing the communities. Seminars will be organised to provide resources for schools and the wider community, weekend sessions of tuition and help with school homework as well as advocacy and advice

Facilities for Recreation and Leisure

Healthy living campaigns have been initiated and poster, leaflets and booklets will be provided and coffee morning sessions will be organised. Some indoor sporting facilities are provided, arrangements are made for outdoor sporting trips as well as family day trips.

Muslim Federation in Cleveland

Trustees' Report (continued)

The annual report was approved by the trustees of the charity on 29/09/2025 and signed on its behalf by:



.....
Mr K Shokri
Trustee

Muslim Federation in Cleveland

Independent Examiner's Report to the trustees of Muslim Federation in Cleveland

I report to the trustees on my examination of the accounts of Muslim Federation in Cleveland for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of Muslim Federation in Cleveland 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 Muslim Federation in Cleveland 's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I 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 Muslim Federation in Cleveland 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 accounting 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.



.....
Mr A Blueitt

Date: 29 September 2025

Muslim Federation in Cleveland

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		122,521	-	122,521
Investment income	3	(725)	-	(725)
Other income		50,436	-	50,436
Total income		<u>172,232</u>	<u>-</u>	<u>172,232</u>
Expenditure on:				
Raising funds		<u>(96,937)</u>	<u>-</u>	<u>(96,937)</u>
Total expenditure		<u>(96,937)</u>	<u>-</u>	<u>(96,937)</u>
Net income		<u>75,295</u>	<u>-</u>	<u>75,295</u>
Net movement in funds		75,295	-	75,295
Reconciliation of funds				
Total funds brought forward		<u>1,459,529</u>	<u>154,896</u>	<u>1,614,425</u>
Total funds carried forward	8	<u>1,534,824</u>	<u>154,896</u>	<u>1,689,720</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		105,540	-	105,540
Other income		<u>46,131</u>	<u>-</u>	<u>46,131</u>
Total income		<u>151,671</u>	<u>-</u>	<u>151,671</u>
Expenditure on:				
Raising funds		<u>(82,263)</u>	<u>-</u>	<u>(82,263)</u>
Total expenditure		<u>(82,263)</u>	<u>-</u>	<u>(82,263)</u>
Net income		<u>69,408</u>	<u>-</u>	<u>69,408</u>
Net movement in funds		69,408	-	69,408
Reconciliation of funds				
Total funds brought forward		<u>1,390,122</u>	<u>154,896</u>	<u>1,545,018</u>
Total funds carried forward	8	<u>1,459,530</u>	<u>154,896</u>	<u>1,614,426</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 8.

Muslim Federation in Cleveland

(Registration number: 702212)
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	5	828,118	831,457
Current assets			
Cash at bank and in hand	6	865,272	785,297
Creditors: Amounts falling due within one year	7	<u>(3,670)</u>	<u>(2,328)</u>
Net current assets		<u>861,602</u>	<u>782,969</u>
Net assets		<u>1,689,720</u>	<u>1,614,426</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		154,896	154,896
Unrestricted income funds			
Unrestricted funds		<u>1,534,824</u>	<u>1,459,530</u>
Total funds	8	<u>1,689,720</u>	<u>1,614,426</u>

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 29/09/25 and signed on their behalf by:


Mr K Shokri
Trustee

Muslim Federation in Cleveland

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

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.

Basis of preparation

Muslim Federation in Cleveland meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Muslim Federation in Cleveland

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Muslim Federation in Cleveland

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	122,521	122,521
Total for 2024	122,521	122,521
Total for 2023	105,540	105,540

Muslim Federation in Cleveland

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

3 Investment income

	Unrestricted funds Other £	Total funds £
Other income from fixed asset investments	(725)	(725)
Total for 2024	<u>(725)</u>	<u>(725)</u>

4 Staff costs

The aggregate payroll costs were as follows:

No employee received emoluments of more than £60,000 during the year

5 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2024	815,652	59,052	3,011	877,715
Disposals	<u>-</u>	<u>-</u>	<u>(3,011)</u>	<u>(3,011)</u>
At 31 December 2024	<u>815,652</u>	<u>59,052</u>	<u>-</u>	<u>874,704</u>
Depreciation				
At 1 January 2024	-	44,386	1,872	46,258
Charge for the year	-	2,200	114	2,314
Eliminated on disposals	<u>-</u>	<u>-</u>	<u>(1,986)</u>	<u>(1,986)</u>
At 31 December 2024	<u>-</u>	<u>46,586</u>	<u>-</u>	<u>46,586</u>
Net book value				
At 31 December 2024	<u>815,652</u>	<u>12,466</u>	<u>-</u>	<u>828,118</u>
At 31 December 2023	<u>815,652</u>	<u>14,666</u>	<u>1,139</u>	<u>831,457</u>

Included in Land and Buildings are investment properties at cost of £181,000 (2022 - £181,000). The trustees consider the market value of these properties to be £324,000.

6 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>865,272</u>	<u>785,297</u>

Muslim Federation in Cleveland

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

7 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	1,339	148
Other creditors	1	-
Accruals	2,330	2,180
	<u>3,670</u>	<u>2,328</u>

8 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General	1,459,529	172,957	(96,937)	1,535,549
Other	-	(725)	-	(725)
Total unrestricted funds	1,459,529	172,232	(96,937)	1,534,824
Restricted funds	154,896	-	-	154,896
Total funds	<u>1,614,425</u>	<u>172,232</u>	<u>(96,937)</u>	<u>1,689,720</u>
	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	1,390,122	151,671	(82,263)	1,459,530
Restricted funds	154,896	-	-	154,896
Total funds	<u>1,545,018</u>	<u>151,671</u>	<u>(82,263)</u>	<u>1,614,426</u>

Muslim Federation in Cleveland

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

9 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2024 £
Tangible fixed assets	828,118	828,118
Current assets	865,272	865,272
Current liabilities	(3,670)	(3,670)
Total net assets	<u>1,689,720</u>	<u>1,689,720</u>
	Unrestricted funds General £	Total funds at 31 December 2023 £
Tangible fixed assets	831,457	831,457
Current assets	785,297	785,297
Current liabilities	(2,328)	(2,328)
Total net assets	<u>1,614,426</u>	<u>1,614,426</u>

10 Analysis of net funds

	At 1 January 2024 £	At 31 December 2024 £
Cash at bank and in hand	<u>785,297</u>	<u>785,297</u>
Net debt	<u>785,297</u>	<u>785,297</u>
	At 1 January 2023 £	At 31 December 2023 £
Cash at bank and in hand	<u>712,927</u>	<u>712,927</u>
Net debt	<u>712,927</u>	<u>712,927</u>

Muslim Federation in Cleveland

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Appeals and donations	122,521	105,540
	<u>122,521</u>	<u>105,540</u>
<i>Investment income</i>		
(Profit)/loss on disposal of tangible fixed assets	(725)	-
	<u>(725)</u>	<u>-</u>
<i>Other income</i>		
Rental income	16,525	16,850
Other income	33,911	29,281
	<u>50,436</u>	<u>46,131</u>
<i>Raising funds</i>		
Direct costs	(5,673)	(4,500)
Wages and salaries	(53,501)	(35,934)
Motor expenses	(366)	(2,345)
Rent	(10,000)	(10,000)
Rates	(634)	(2,348)
Light, heat and power	(7,603)	(14,415)
Repairs and maintenance	(6,596)	(344)
Depreciation of fixtures and fittings	(2,314)	(2,789)
Telephone and fax	(859)	(1,025)
Office expenses	(6,865)	(6,252)
Legal and professional fees	(2,526)	(2,311)
	<u>(96,937)</u>	<u>(82,263)</u>

Accounts

MUSLIM FEDERATION IN CLEVELAND

Charity Registration 702212

Annual Report 2023

Unit 12 Cannon Park Way, Middlesbrough TS1 5JU Tel: 01642 873305
Fax: 01642 873307, Email: info@abubakr.org.uk, website: www.abubakr.org.uk

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MUSLIM FEDERATION in CLEVELAND

Summary

Organisation's name: Muslim Federation in Cleveland

Charity registration: 702212

Address: Abu-Bakr Mosque and Community Centre
Unit 12, Cannon Park Way
Middlesbrough
TS1 5JU

Telephone: 01642 87 33 05

Fax: 01642 87 33 07

Email: info@abubakr.org.uk

Website: www.abubakr.org.uk

Date of establishment: 1989 – Registered 25 January 1990

Management Committee Members:

Mr. Ali Luft	Trustee/Chairman
Mr. Khaldon Shokri	Trustee/Treasurer
Mr. Abdirahim Handulleh	Trustee/Member
Mr. Aslam Hanif MBE	trustee/Member
Mr. Rasheed Abdi	Committee Member
Mr. Alwan Hassan	Committee Member
Mr. Osman Med Yussouf	Committee Member

Staff Members:

2 Full Time Ministers of Religion
1 Part time Administration Worker
1 Part Time Cleaner

Summary of services:

Religious Services	General Information & Advice
Learning Arabic	Information and advice
Community meetings	Networking with agencies
Social activities	Cultural activities
Marriage Registrations	Sport activities / Play schemes

CHAIRMAN'S EXECUTIVE SUMMARY

I am pleased as chairman of the Muslim Federation in Cleveland to introduce the annual report for the year ending 31st December 2023.

The Centre has been slowly and steadily returning to some normality. Services have now resumed and community involvement has been reestablished.

The progress of the new project has faced many difficulties, despite our best efforts, the initial design has been very difficult to implement. Although we have decided to introduce an amendment to the project by removing the basement car park, and allocating parking spaces on the ground floor, the situation with the planners has been such that we needed to maintain the same car parking spaces as initially approved.

The Committee in consultation with all parties, and after meeting with the Mayor and senior officials, has explored many options such as relocating, acquiring a building and renovating it, or simply downsizing the new project with the aim of establishing a permanent venue for the congregation, and meeting the planners requirements.

The Mosque as usual continued to play an important role in providing open access to all schools in and out of Middlesbrough facilitating learning and helping schools in RE education.

Finally I would like to thank all trustees, members of the management committee, staff, users, and external visitors for their commitment and support in making this place an important and useful pivot which benefits all sections of the community in general and the Muslim one in particular.

Yours Faithfully,
Mr. Ali Luft / Chairman

2023 ACTIVITIES

Religious Welfare:

Regular daily prayers	Eid ul Fitr and Eid ul Adha Prayers
2 Friday sermons and prayers in Arabic/English	Quran teaching and open days
1 Taraweeh Prayers in Ramadan	Religious lectures and seminars
1 Night prayer in the last 10 days of Ramadan	Religious/social celebrations

Education & Teaching:

Although some sessions did take place occasionally, there were no regular supplementary school activities taking place for this year.

Ramadan Meals:

The Mosque provided Ramadan (Iftar) meals throughout the holy month, where 200 meals were served. Most of the beneficiaries were from the local refugee communities and homeless and vulnerable people.

Eids' Celebration:

There were Eids celebrations as such where meals were served and children presented with gifts.

Marriage Registration:

The Mosque as a registered charity organisation and officially recognized and licensed marriage building conducted many Islamic and civil marriage ceremonies according to the procedures in place.

Advice:

The Organisation as a key player in the community service provision worked in partnership with several voluntary and statutory organisations to support the Muslim community and to give Muslims some sort of assurance, a sense of reference, and to facilitate integration in the wider community.

Work also extended to supporting and integrating refugees from Syria and Africa mainly Sudan where there was an influx of new arrivals throughout the year.

MINISTERS OF RELIGION'S REPORT:

Our spiritual and religious services at the Mosque had to be reviewed and scaled down due to the fact that we have limited suitable space.

Vital services were maintained and a lot of outreach has been done to compensate for the lack of space at our alternative venue.

Services revolved around the following:

- Performing the 5 daily prayers
- Delivering Friday sermons and conducting the prayers (Arabic & English)
- Conducting Funeral prayers when required
- Delivering Eids sermons and conducting prayers
- Teaching the noble Quran memorization for children
- Teaching Islamic education and Arabic language
- Hospital, home, and prisons visits
- Religious briefings and presentations
- Regular seminars with known guest speakers
- Hosting school visits to present Islam and promote RE
- Networking with the local authorities to help the community
- Promoting a good standard of educational and social activities

We hope that this summary has given you an insight into the many activities around the year to serve Islam and Muslims, and to present the Muslim community in the best manner in relation to representation, involvement and engagement in daily life, and peaceful coexistence in the town and country.

Yours faithfully,

The Ministers of religion

Imam Waleid Allam
Imam Mohamed Hasan

TREASURER'S REPORT:

It is my pleasure to present this annual account of the Muslim Federation in Cleveland for the year ending 31st December 2023. This account includes details of income and expenditure relating to the management of the organisation in respect of salaries, insurance, activities, maintenance, and stationary for the school and administration, and other activities.

The Muslim Federation in Cleveland income is mainly made up of kind donations from members of the local Muslim community, rent generated from properties owned,. This 2023 year has been.

I would like to thank the Management Committee Members for their continued and consistent support and efforts in raising funds as well as every donor who generously contributed to the welfare of our charity.

These efforts and contributions are necessary to enable the management committee to fulfill its mission of serving the Muslim Community and to provide a safe place to engage in diverse socio-cultural activities.

Mr. K Shokri
Trustee and Treasurer

Income & Expenditure Account 2023

Income 2023

£ 151,671

Refer to 2023 Accounts next page for more details

Expenditure 2023

£ 82,263

Refer to 2023 Accounts next page for details

**Surplus of income over
expenditure = £ 69,408**

Muslim Federation in Cleveland
Detailed Statement of Financial Activities
Year ended 31 December 2023

Income	£
Donations and legacies	
General donations	105,540
Legacies	46,431
Rents received	16,850
Total income	151,671

Expenditure

Expenditure on charitable activities	
Wages and salaries	35,934
Unit 12 Rent	10,000
Rates and water	2,348
Light and heat	14,415
Repairs and maintenance	344
Motor vehicle expenses	2,345
Legal and professional fees	2,311
Telephone	1,025
Office costs	6,252
Depreciation	2,789
Direct cost	4,500
Total expenditure	82,263

Income less expenditure	69,408
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ACKNOWLEDGEMENTS

The Trustees and the Management Committee would like to express their gratitude to all those who participated and contributed to the success of the Abu Bakr Mosque and Cultural Centre in its charitable mission, in their different capacities, whether by donations or professional expertise, attendance, and encouragements.

Our gratitude also extends to the local voluntary and statutory organisations, Middlesbrough Council, The Mayor of Middlesbrough, Cleveland Constabulary, the Fire Brigade and all Public services involved with Abu Bakr Mosque and Cultural Centre.

Thank You....

Peace be upon you

Ali Luft
Chairman

_____ End of report.

MUSLIM FEDERATION CLEVELAND

Charity Registration 702212

Annual Accounts 2023

Unit 12 Cannon Park Way, Middlesbrough TS1 5JU Tel: 01642 873305
Fax: 01642 873307, Email: info@abubakr.org.uk, website:
www.abubakr.org.uk

**Muslim Federation in Cleveland
Detailed Statement of Financial Activities
Year ended 31 December 2023**

Income and endowments	£
Donations and legacies	
General donations	94,855
Other income	29,281
Rents received	16,850
Total income	140,986
Expenditure	
Expenditure on charitable activities	
Wages and salaries	35,934
Unit 12 Rent	10,000
Rates and water	2,348
Light and heat	14,415
Repairs and maintenance	344
Motor expenses	2,345
Legal and professional fees	2,311
Telephone	1,025
Office costs	6,252
Depreciation	2,789
Direct costs	4,500
Total expenditure	82,263
Net income	58,723

**Statement of Financial Activities
As of 31 December 2023**

	2023	2022
	Total Funds £	Total funds £
Income and endowments		
Donations and legacies	94,855	91,271
Other income	46,131	27,340
Total income	140,986	118,611
Expenditure		
Expenditure on charitable activities	82,263	84,199
Total expenditure	82,263	84,199
Net income and net movement in funds		
	58,723	34,412
Reconciliation of funds		
Total funds brought forward	1,545,018	1,511,434
Total funds carried forward	1,603,741	1,545,019

Muslim Federation in Cleveland
Assets and Liabilities
Year ended 31 December 2023

	2023	2022
Fixed assets		
Tangible fixed assets	831,457	834,246
Investments		
Current Assets		
Cash at bank and in hand	774,612	712,927
Creditors: amounts falling due within one year	2,328	2,155
Net Current Assets	774,612	710,772
Total assets less current liabilities		
Net assets		
Funds of the Charity		
Restricted funds	154,896	154,896
Unrestricted funds	1,448,845	1,390,122
Total Charity Funds	1,603,741	1,545,018

These statements were approved by the Board of Trustees and authorized for issue on 16 October 2024.

Charity registration number: 702212

Muslim Federation in Cleveland

Annual Report and Financial Statements
for the Year Ended 31 December 2023

Muslim Federation in Cleveland

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Muslim Federation in Cleveland

Reference and Administrative Details

Trustees

Mr K Shokri, Chairman
Mr A Hanif MBE, Vice Chairman
Mr A Handuleh, Treasurer
Mr A S H Saeed
Mr O M Sharif

Charity Registration Number

702212

Principal Office

12 Cannon Park Way
Middlesbrough
TS1 5JU

Independent Examiner

Mr A Blueitt

Muslim Federation in Cleveland

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

Objectives and activities

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The charity carries out a wide range of activities, both religious and not related to religion, that deliver public benefit in pursuance of its ongoing charitable aims. The trustees consider that these activities, previously mentioned, provide benefit to the wider community and do have regard to the Charities Commission's guidance on public benefit.

Financial review

The principal source of funding is through donations from the local community. These are used to meet its ongoing costs in furtherance of its objectives. The trustees consider the results of the charity during the year to be satisfactory. The reserves held at 31 December 2023 were £1,459,530 unrestricted reserves (2022 £1,390,122) and £154,896 restricted reserves (2022 £154,896). The charity holds sufficient reserves in order to meet its ongoing cost and future plans.

Plans for future periods

Aims and key objectives for future periods

The trustees intend to maintain and expand the charity's activities in the future. As detailed last year the charity commenced a change in the building structures. The buildings have now been demolished and plans for a new mosque and culture centre are awaiting approval by the local authority. The charity is ongoing with raising substantial funds to finance this project. This is still proving to be more difficult than expected but the first stage of the construction is anticipated to start as soon as possible and efforts to raise funding continue. Meanwhile all activities continue in the new rental premises.

Structure, governance and management

The Muslim Federation In Cleveland is a constituted charitable trust registered with the Charity Commission under charity number 702212 and operates within the framework of its governing document. It is governed by a constitution which was adopted on 2nd December 1989.

Recruitment and appointment of trustees

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek the views and recommendations of the congregation and members of the charity. The trustees believe this approach ensures that good relations are fostered between the organisation and the people of the local community that we serve. In selecting new trustees, the existing trustees seek to identify people who regularly attend events and functions organised by the charity and are willing to volunteer to help in broader community work. Potential trustees are invited to attend trustees' meetings as observers and are given more details of the charity's aims and activities. With the agreement of existing trustees the individual is then proposed as a new trustee at the subsequent trustees' meeting. This process allows for due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

Muslim Federation in Cleveland

Trustees' Report (continued)

Induction and training of trustees

Following appointment, new trustees are introduced to their new role and given copies of the charity's constitution and a guide to the policies and procedures adopted by the charity. A number of publications from the Charity Commission are also provided including guidance on charities and public benefit and on the advancement of religion for public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act. Initially, new trustees work with an existing trustee assisting on particular activities and projects run by the charity. After satisfactory feedback from existing trustees, they are then given the task of leading a particular activity or project and reporting the progress at a trustees' meeting.

Organisational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration of other financial benefits. The trustees meet together as a body, monthly and are responsible for all decisions taken in relation to running the charity.

Risk Management

The trustees have assessed the risks the charity faces and have drawn up a risk assessment which identifies the major risks by area of activity, nature of those risks, the likelihood of the risks happening and the measures taken to manage them. The trustees review these risk assessments regularly at their meetings. The trustees are satisfied that systems are in place, or arrangements in hand, to manage the risks that have been identified. In particular, insurance cover is in place and the finances of the organisation are kept under the review.

Bank

The charity has banking facilities with the Virgin Money whose address is 7 Linthorpe Road, Middlesbrough, TS1 1RE

Objectives and activities

Aims:

Mosque and Prayer Facility for furtherance of Islam.
Educational Activities and Faith and Community Cohesion for Islam.
Facility for recreation and leisure.

The objectives are set to reflect our faith and community aims. Each year the trustees review the objectives and activities to ensure they continue to reflect the aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit. Our dual aims remain to provide a facility where Muslims can worship and to provide a community facility for all of the communities in Middlesbrough and the surrounding towns. Our long term ambition is to build the self-confidence of Muslims in their faith, and through our community facilities and activities help to make out area a peaceful, vibrant and harmonious community.

Mosque and Prayer Facility for furtherance of Islam

We aim to provide a designated place of worship for Muslim residents of Middlesbrough and surrounding towns. These facilities will be for both males and females as well as children, the elderly and the disabled.

Muslim Federation in Cleveland

Trustees' Report (continued)

Education Activities and Faith and Community Cohesion for Islam

Seminars and courses are held in liaison with the local council and other organisations for Islamic education, community cohesion, fostering relations between different faiths and general safety (eg fire safety and traffic rules). Regular talks will be held on community and social and cultural issues to enable Muslim and other residents to support on another in their common goals of developing the communities. Seminars will be organised to provide resources for schools and the wider community, weekend sessions of tuition and help with school homework as well as advocacy and advice

Facilities for recreation and Leisure

Healthy living campaigns have been initiated and poster, leaflets and booklets will be provided and coffee morning sessions will be organised. Some indoor sporting facilities are provided, arrangements are made for outdoor sporting trips as well as family day trips.

The annual report was approved by the trustees of the charity on 15/10/2011 and signed on its behalf by:

.....

Mr K Shokri
Trustee

Muslim Federation in Cleveland

Independent Examiner's Report to the trustees of Muslim Federation in Cleveland

I report to the trustees on my examination of the accounts of Muslim Federation in Cleveland for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of Muslim Federation in Cleveland 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 Muslim Federation in Cleveland's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I 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 Muslim Federation in Cleveland 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 accounting 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.

ABlueitt

.....
Mr A Blueitt

Date: 4 October 2024

Muslim Federation in Cleveland

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		105,540	-	105,540
Other income		46,131	-	46,131
Total income		<u>151,671</u>	<u>-</u>	<u>151,671</u>
Expenditure on:				
Raising funds		(82,263)	-	(82,263)
Total expenditure		<u>(82,263)</u>	<u>-</u>	<u>(82,263)</u>
Net income		69,408	-	69,408
Net movement in funds		69,408	-	69,408

Reconciliation of funds

Total funds brought forward		1,390,122	154,896	1,545,018
Total funds carried forward	7	<u>1,459,530</u>	<u>154,896</u>	<u>1,614,426</u>

Note

Income and Endowments from:

Donations and legacies	65,549	25,722	91,271
Other income	27,340	-	27,340
Total income	<u>92,889</u>	<u>25,722</u>	<u>118,611</u>

Expenditure on:

Raising funds	(84,199)	(828)	(85,027)
Total expenditure	<u>(84,199)</u>	<u>(828)</u>	<u>(85,027)</u>

Net income

Net movement in funds	8,690	24,894	33,584
-----------------------	-------	--------	--------

Reconciliation of funds

Total funds brought forward	1,381,432	130,002	1,511,434
Total funds carried forward	<u>1,390,122</u>	<u>154,896</u>	<u>1,545,018</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 7.

Muslim Federation in Cleveland

(Registration number: 702212)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	4	831,457	834,246
Current assets			
Cash at bank and in hand	5	785,297	712,927
Creditors: Amounts falling due within one year	6	(2,328)	(2,155)
Net current assets		<u>782,969</u>	<u>710,772</u>
Net assets		<u>1,614,426</u>	<u>1,545,018</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		154,896	154,896
Unrestricted income funds			
Unrestricted funds		<u>1,459,530</u>	<u>1,390,122</u>
Total funds	7	<u>1,614,426</u>	<u>1,545,018</u>

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 04/10/2023... and signed on their behalf by:

K. Shokri

Mr K Shokri
Trustee

Muslim Federation in Cleveland

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Statement of compliance

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.

Basis of preparation

Muslim Federation in Cleveland meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Muslim Federation in Cleveland

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Muslim Federation in Cleveland

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Financial Instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	105,540	-	105,540
Total for 2023	105,540	-	105,540
Total for 2022	65,549	25,722	91,271

3 Staff costs

The aggregate payroll costs were as follows:

No employee received emoluments of more than £60,000 during the year

Muslim Federation in Cleveland

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

4 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2023	815,652	59,052	3,011	877,715
At 31 December 2023	815,652	59,052	3,011	877,715
Depreciation				
At 1 January 2023	-	41,798	1,671	43,469
Charge for the year	-	2,588	201	2,789
At 31 December 2023	-	44,386	1,872	46,258
Net book value				
At 31 December 2023	815,652	14,666	1,139	831,457
At 31 December 2022	815,652	17,254	1,340	834,246

Included in Land and Buildings are investment properties at cost of £181,000 (2022 - £181,000). The trustees consider the market value of these properties to be £324,000.

5 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	-	2,325
Cash at bank	785,297	710,602
	<u>785,297</u>	<u>712,927</u>

6 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	148	120
Accruals	2,180	2,035
	<u>2,328</u>	<u>2,155</u>

7 Funds

Muslim Federation in Cleveland

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	1,390,122	151,671	(82,263)	1,459,530
Restricted funds	154,896	-	-	154,896
Total funds	<u>1,545,018</u>	<u>151,671</u>	<u>(82,263)</u>	<u>1,614,426</u>
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	1,381,432	92,889	(84,199)	1,390,122
Restricted funds	130,002	25,722	(828)	154,896
Total funds	<u>1,511,434</u>	<u>118,611</u>	<u>(85,027)</u>	<u>1,545,018</u>

8 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2023 £
Tangible fixed assets	831,457	831,457
Current assets	785,297	785,297
Current liabilities	(2,328)	(2,328)
Total net assets	<u>1,614,426</u>	<u>1,614,426</u>
	Unrestricted funds General £	Total funds at 31 December 2022 £
Tangible fixed assets	834,246	834,246
Current assets	712,927	712,927
Current liabilities	(2,155)	(2,155)
Total net assets	<u>1,545,018</u>	<u>1,545,018</u>

Muslim Federation in Cleveland

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

9 Analysis of net funds

	At 1 January 2023 £	At 31 December 2023 £
Cash at bank and in hand	712,927	712,927
Net debt	712,927	712,927
	At 1 January 2022 £	At 31 December 2022 £
Cash at bank and in hand	677,363	677,363
Net debt	677,363	677,363

Muslim Federation in Cleveland

Statement of Financial Activities by fund for the Year Ended 31 December 2023

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	105,540	65,549
Other income	46,131	27,340
Total income	<u>151,671</u>	<u>92,889</u>
Expenditure on:		
Raising funds	<u>(82,263)</u>	<u>(84,199)</u>
Total expenditure	<u>(82,263)</u>	<u>(84,199)</u>
Net income	<u>69,408</u>	<u>8,690</u>
Net movement in funds	69,408	8,690
Reconciliation of funds		
Total funds brought forward	<u>1,390,122</u>	<u>1,381,432</u>
Total funds carried forward	<u>1,459,530</u>	<u>1,390,122</u>

Muslim Federation in Cleveland

Statement of Financial Activities by fund for the Year Ended 31 December 2023 (continued)

	Total Restricted Funds 2023 £	Total Restricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	-	25,722
Total income	-	25,722
Expenditure on:		
Raising funds	-	(828)
Total expenditure	-	(828)
Net income	-	24,894
Net movement in funds	-	24,894
Reconciliation of funds		
Total funds brought forward	154,896	130,002
Total funds carried forward	154,896	154,896

Muslim Federation in Cleveland

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	105,540	91,271
Other income (analysed below)	46,131	27,340
Total income	<u>151,671</u>	<u>118,611</u>
Expenditure on:		
Raising funds (analysed below)	<u>(82,263)</u>	<u>(85,027)</u>
Total expenditure	<u>(82,263)</u>	<u>(85,027)</u>
Net income	<u>69,408</u>	<u>33,584</u>
Net movement in funds	69,408	33,584
Reconciliation of funds		
Total funds brought forward	<u>1,545,018</u>	<u>1,511,434</u>
Total funds carried forward	<u>1,614,426</u>	<u>1,545,018</u>

Muslim Federation in Cleveland

Detailed Statement of Financial Activities for the Year Ended 31 December 2023 (continued)

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Appeals and donations	-	25,722
Appeals and donations	105,540	65,549
	<u>105,540</u>	<u>91,271</u>
<i>Other income</i>		
Rental income	16,850	17,407
Other income	29,281	9,933
	<u>46,131</u>	<u>27,340</u>
<i>Raising funds</i>		
Direct costs	(4,500)	(4,800)
Wages and salaries	(35,934)	(30,969)
Motor expenses	(2,345)	(1,620)
Sundry expenses	-	(828)
Rent	(10,000)	(10,000)
Rates	(2,348)	(952)
Light, heat and power	(14,415)	(8,606)
Repairs and maintenance	(344)	(661)
Depreciation of fixtures and fittings	(2,789)	(3,045)
Depreciation of motor vehicles	-	(236)
Telephone and fax	(1,025)	(1,302)
Office expenses	(6,252)	(3,651)
Legal and professional fees	(2,311)	(18,357)
	<u>(82,263)</u>	<u>(85,027)</u>

Accounts

Charity registration number: 702212

Muslim Federation in Cleveland

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Muslim Federation in Cleveland

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Muslim Federation in Cleveland

Reference and Administrative Details

Trustees	Mr A Luft
	Mr K Shokri
	A Hanif MBE
	A Handulleh
Charity Registration Number	702212
Principal Office	12 Cannon Park Way Middlesbrough TS1 5JU
Auditor	Mr A Blueitt

Muslim Federation in Cleveland

Trustees' Report

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

Objectives and activities

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The charity carries out a wide range of activities, both religious and not related to religion, that deliver public benefit in pursuance of its ongoing charitable aims. The trustees consider that these activities, previously mentioned, provide benefit to the wider community and do have regard to the Charities Commission's guidance on public benefit.

Financial review

The principal source of funding is through donations from the local community. These are used to meet its ongoing costs in furtherance of its objectives. The trustees consider the results of the charity during the year to be satisfactory. The reserves held at 31 December 2022 were £1,390,121 unrestricted reserves (2021 £1,381,434) and £154,896 restricted reserves (2021 £130,002). The charity holds sufficient reserves in order to meet its ongoing cost and future plans.

Plans for future periods

Aims and key objectives for future periods

The trustees intend to maintain and expand the charity's activities in the future. As detailed last year the charity commenced a change in the building structures. The buildings have now been demolished and plans for a new mosque and culture centre were approved by the local authority. The charity is ongoing with raising substantial funds to finance this project. This is still proving to be more difficult than expected but the first stage of the construction is anticipated to start as soon as possible and efforts to raise funding continue. Meanwhile all activities continue in the new rental premises. The charity is making strong efforts to secure funding for the new project from overseas especially the Gulf States. However, continued political tensions prove this to be difficult.

Muslim Federation in Cleveland

Trustees' Report (continued)

Structure, governance and management

The Muslim Federation In Cleveland is a constituted charitable trust registered with the Charity Commission under charity number 702212 and operates within the framework of its governing document. It is governed by a constitution which was adopted on 2nd December 1989.

Recruitment and appointment of trustees

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek the views and recommendations of the congregation and members of the charity. The trustees believe this approach ensures that good relations are fostered between the organisation and the people of the local community that we serve. In selecting new trustees, the existing trustees seek to identify people who regularly attend events and functions organised by the charity and are willing to volunteer to help in broader community work. Potential trustees are invited to attend trustees' meetings as observers and are given more details of the charity's aims and activities. With the agreement of existing trustees the individual is then proposed as a new trustee at the subsequent trustees' meeting. This process allows for due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

Induction and training of trustees

Following appointment, new trustees are introduced to their new role and given copies of the charity's constitution and a guide to the policies and procedures adopted by the charity. A number of publications from the Charity Commission are also provided including guidance on charities and public benefit and on the advancement of religion for public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act. Initially, new trustees work with an existing trustee assisting on particular activities and projects run by the charity. After satisfactory feedback from existing trustees, they are then given the task of leading a particular activity or project and reporting the progress at a trustees' meeting.

Organisational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet together as a body, monthly and are responsible for all decisions taken in relation to running the centre, the community facilities and the activities provided by the charity.

Muslim Federation in Cleveland

Trustees' Report (continued)

Risk Management

The trustees have assessed the risks the charity faces and have drawn up a risk assessment which identifies the major risks by area of activity, nature of those risks, the likelihood of the risks happening and the measures taken to manage them. The trustees review these risk assessments regularly at their meetings and at meetings of the sub-committees on finance, buildings and day care centre. The trustees are satisfied that systems are in place, or arrangements in hand, to manage the risks that have been identified. In particular, insurance cover is in place and the finances of the organisation are kept under the review.

Appropriate Disclosure and Barring Service (DBS) checks, supported by regularly reviewed policies, are made for all those who work with children or other vulnerable groups within the community centre.

Bank

The charity has banking facilities with the Yorkshire Bank Plc whose address is 7 Linthorpe Road, Middlesbrough, TS1 1RE

Objectives and activities

Aims:

Mosque and Prayer Facility for furtherance of Islam.
Educational Activities and Faith and Community Cohesion for Islam.
Facility for recreation and leisure.

The objectives are set to reflect our faith and community aims. Each year the trustees review the objectives and activities to ensure they continue to reflect the aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit. Our dual aims remain to provide a facility where Muslims can worship and to provide a community facility for all of the communities in Middlesbrough and the surrounding towns. Our long term ambition is to build the self-confidence of Muslims in their faith, and through our community facilities and activities help to make our area a peaceful, vibrant and harmonious community.

Mosque and Prayer Facility for furtherance of Islam

We aim to provide a designated place of worship for Muslim residents of Middlesbrough and surrounding towns. These facilities will be for both males and females as well as children, the elderly and the disabled.

Education Activities and Faith and Community Cohesion for Islam

Seminars and courses will be held in the community centre in liaison with the local council and other organisations for Islamic education, community cohesion, fostering relations between different faiths and general safety (eg fire safety and traffic rules). Regular talks will be held on community and social and cultural issues to enable Muslim and other residents to support one another in their common goals of developing the communities. Seminars will be organised to provide resources for schools and the wider community, weekend sessions of tuition and help with school homework as well as advocacy and advice

Muslim Federation in Cleveland

Trustees' Report (continued)

Facilities for recreation and Leisure

Healthy living campaigns have been initiated and poster, leaflets and booklets will be provided and coffee morning sessions will be organised. Some indoor sporting facilities are provided, arrangements are made for outdoor sporting trips as well as family day trips.

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....
Mr A Luft
Trustee

Muslim Federation in Cleveland

Independent Examiner's Report to the trustees of Muslim Federation in Cleveland

I report to the trustees on my examination of the accounts of Muslim Federation in Cleveland for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of Muslim Federation in Cleveland 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 Muslim Federation in Cleveland 's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I 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 Muslim Federation in Cleveland 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 accounting 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.

.....
Mr A Blueitt

Date:.....

Muslim Federation in Cleveland

Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		65,549	25,722	91,271
Other income		27,340	-	27,340
Total income		<u>92,889</u>	<u>25,722</u>	<u>118,611</u>
Expenditure on:				
Raising funds		(84,199)	(828)	(85,027)
Total expenditure		<u>(84,199)</u>	<u>(828)</u>	<u>(85,027)</u>
Net income		<u>8,690</u>	<u>24,894</u>	<u>33,584</u>
Net movement in funds		8,690	24,894	33,584
Reconciliation of funds				
Total funds brought forward		1,381,432	130,002	1,511,434
Total funds carried forward	8	<u>1,390,122</u>	<u>154,896</u>	<u>1,545,018</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		70,534	17,992	88,526
Other income		27,230	-	27,230
Total income		<u>97,764</u>	<u>17,992</u>	<u>115,756</u>
Expenditure on:				
Raising funds		(81,388)	(6,496)	(87,884)
Total expenditure		<u>(81,388)</u>	<u>(6,496)</u>	<u>(87,884)</u>
Net income		<u>16,376</u>	<u>11,496</u>	<u>27,872</u>
Net movement in funds		16,376	11,496	27,872
Reconciliation of funds				
Total funds brought forward		1,365,057	118,506	1,483,563
Total funds carried forward	8	<u>1,381,433</u>	<u>130,002</u>	<u>1,511,435</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 8.

The notes on pages 9 to 17 form an integral part of these financial statements.

Muslim Federation in Cleveland
(Registration number: 702212)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	5	834,246	836,227
Current assets			
Cash at bank and in hand	6	712,927	677,363
Creditors: Amounts falling due within one year	7	<u>(2,155)</u>	<u>(2,155)</u>
Net current assets		<u>710,772</u>	<u>675,208</u>
Net assets		<u>1,545,018</u>	<u>1,511,435</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		154,896	130,002
Unrestricted income funds			
Unrestricted funds		<u>1,390,122</u>	<u>1,381,433</u>
Total funds	8	<u>1,545,018</u>	<u>1,511,435</u>

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Mr A Luft
Trustee

Muslim Federation in Cleveland

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Accounting policies

Statement of compliance

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.

Basis of preparation

Muslim Federation in Cleveland meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Muslim Federation in Cleveland

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Muslim Federation in Cleveland

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Muslim Federation in Cleveland

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Muslim Federation in Cleveland

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	65,549	25,722	91,271
Total for 2022	65,549	25,722	91,271
Total for 2021	70,534	17,992	88,526

3 Expenditure on raising funds

a) Costs of trading activities

Muslim Federation in Cleveland

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Note	Unrestricted funds Designated £	Restricted funds £	Total funds £
Costs of goods sold	4,800	-	4,800
Legal fees	18,357	-	18,357
Depreciation, amortisation and other similar costs	3,281	-	3,281
Other direct costs of activities for generating funds	26,792	828	27,620
Total for 2022	<u>53,230</u>	<u>828</u>	<u>54,058</u>
Total for 2021	<u>49,834</u>	<u>6,496</u>	<u>56,330</u>
			Total costs £

4 Staff costs

The aggregate payroll costs were as follows:

No employee received emoluments of more than £60,000 during the year

5 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2022	815,652	59,052	1,711	876,415
Additions	-	-	1,300	1,300
At 31 December 2022	<u>815,652</u>	<u>59,052</u>	<u>3,011</u>	<u>877,715</u>
Depreciation				
At 1 January 2022	-	38,753	1,435	40,188
Charge for the year	-	3,045	236	3,281
At 31 December 2022	<u>-</u>	<u>41,798</u>	<u>1,671</u>	<u>43,469</u>
Net book value				
At 31 December 2022	<u>815,652</u>	<u>17,254</u>	<u>1,340</u>	<u>834,246</u>
At 31 December 2021	<u>815,652</u>	<u>20,299</u>	<u>276</u>	<u>836,227</u>

Muslim Federation in Cleveland

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

6 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	2,325	10,864
Cash at bank	710,602	666,499
	<u>712,927</u>	<u>677,363</u>

7 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	121	121
Other creditors	(1)	(1)
Accruals	2,035	2,035
	<u>2,155</u>	<u>2,155</u>

8 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	1,381,432	75,482	-	1,456,914
Designated	-	17,407	(84,199)	(66,792)
Total unrestricted funds	1,381,432	92,889	(84,199)	1,390,122
Restricted funds	130,002	25,722	(828)	154,896
Total funds	<u>1,511,434</u>	<u>118,611</u>	<u>(85,027)</u>	<u>1,545,018</u>

Muslim Federation in Cleveland

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General	1,365,057	80,364	-	1,445,421
Designated	-	17,400	(81,388)	(63,988)
Total unrestricted funds	1,365,057	97,764	(81,388)	1,381,433
Restricted funds	118,506	17,992	(6,496)	130,002
Total funds	1,483,563	115,756	(87,884)	1,511,435

9 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2022 £
Tangible fixed assets	834,246	834,246
Current assets	712,927	712,927
Current liabilities	(2,155)	(2,155)
Total net assets	1,545,018	1,545,018
	Unrestricted funds General £	Total funds at 31 December 2021 £
Tangible fixed assets	836,227	836,227
Current assets	677,363	677,363
Current liabilities	(2,155)	(2,155)
Total net assets	1,511,435	1,511,435

10 Analysis of net funds

	At 1 January 2022 £	At 31 December 2022 £
Cash at bank and in hand	677,363	677,363
Net debt	677,363	677,363

Muslim Federation in Cleveland

**Notes to the Financial Statements for the Year Ended 31 December 2022
(continued)**

	At 1 January 2021 £	At 31 December 2021 £
Net debt	-	-

Muslim Federation in Cleveland

Statement of Financial Activities by fund for the Year Ended 31 December 2022

	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
Income and Endowments from:		
Donations and legacies	65,549	70,534
Other income	<u>27,340</u>	<u>27,230</u>
Total income	<u>92,889</u>	<u>97,764</u>
Expenditure on:		
Raising funds	<u>(84,199)</u>	<u>(81,388)</u>
Total expenditure	<u>(84,199)</u>	<u>(81,388)</u>
Net income	<u>8,690</u>	<u>16,376</u>
Net movement in funds	8,690	16,376
Reconciliation of funds		
Total funds brought forward	<u>1,381,432</u>	<u>1,365,057</u>
Total funds carried forward	<u><u>1,390,122</u></u>	<u><u>1,381,433</u></u>

Muslim Federation in Cleveland

Statement of Financial Activities by fund for the Year Ended 31 December 2022 (continued)

	Total Restricted Funds 2022 £	Total Restricted Funds 2021 £
Income and Endowments from:		
Donations and legacies	<u>25,722</u>	<u>17,992</u>
Total income	<u>25,722</u>	<u>17,992</u>
Expenditure on:		
Raising funds	<u>(828)</u>	<u>(6,496)</u>
Total expenditure	<u>(828)</u>	<u>(6,496)</u>
Net income	<u>24,894</u>	<u>11,496</u>
Net movement in funds	24,894	11,496
Reconciliation of funds		
Total funds brought forward	<u>130,002</u>	<u>118,506</u>
Total funds carried forward	<u><u>154,896</u></u>	<u><u>130,002</u></u>

Muslim Federation in Cleveland

Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	91,271	88,526
Other income (analysed below)	<u>27,340</u>	<u>27,230</u>
Total income	<u>118,611</u>	<u>115,756</u>
Expenditure on:		
Raising funds (analysed below)	<u>(85,027)</u>	<u>(87,884)</u>
Total expenditure	<u>(85,027)</u>	<u>(87,884)</u>
Net income	<u>33,584</u>	<u>27,872</u>
Net movement in funds	33,584	27,872
Reconciliation of funds		
Total funds brought forward	<u>1,511,434</u>	<u>1,483,563</u>
Total funds carried forward	<u><u>1,545,018</u></u>	<u><u>1,511,435</u></u>

Muslim Federation in Cleveland

Detailed Statement of Financial Activities for the Year Ended 31 December 2022 (continued)

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Appeals and donations	25,722	17,992
Appeals and donations	65,549	54,166
UK Government grants	-	16,368
	<u>91,271</u>	<u>88,526</u>
<i>Other income</i>		
Rental income	17,407	17,400
Other income	9,933	9,830
	<u>27,340</u>	<u>27,230</u>
<i>Raising funds</i>		
Direct costs	(4,800)	(5,500)
Wages and salaries	(30,969)	(31,554)
Motor expenses	(1,620)	(3,873)
Sundry expenses	(828)	(6,496)
Rent	(10,000)	(10,000)
Rates	(952)	(384)
Light, heat and power	(8,606)	(7,059)
Repairs and maintenance	(661)	(252)
Depreciation of fixtures and fittings	(3,045)	(3,582)
Depreciation of motor vehicles	(236)	(49)
Telephone and fax	(1,302)	(1,042)
Office expenses	(3,651)	(3,680)
Legal and professional fees	(18,357)	(14,413)
	<u>(85,027)</u>	<u>(87,884)</u>

Accounts

MUSLIM FEDERATION CLEVELAND

Charity Registration 702212

Annual Report 2020

Unit 12 Cannon Park Way, Middlesbrough TS1 5JU Tel: 01642 873305
Fax: 01642 873307, Email: info@abubakr.org.uk, website: www.abubakr.org.uk

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MUSLIM FEDERATION CLEVELAND

Summary

Organisation's name: Muslim Federation in Cleveland

Charity registration: 702212

Address: Abu-Bakr Mosque and Community Centre
Unit 12, Cannon Park Way
Middlesbrough
TS1 5JU

Telephone: 01642 87 33 05

Fax: 01642 87 33 07

Email: info@abubakr.org.uk

Website: www.abubakr.org.uk

Date of establishment: 1989 – Registered 25 January 1990

Management Committee Members:

Mr. Ali Luft	Chairman
Dr. Fakhri Al-Khabbas	Secretary
Mr. Khaldon Shokri	Treasurer
Dr. Mamdouh Alnaggar	Member
Mr. Abdi Israhim Handulleh	Member
Mr. Rasheed Abdi	Member
Mr. Alwan Hassan	Member
Mr. Osman Med Yussouf	Member

Staff Members:

2 Full Time Ministers of Religion
1 Part time Administration Worker
1 Part Time Cleaner

Summary of services:

Religious Services	General Information & Advice
Learning Arabic	Information and advice
Community meetings	Networking with agencies
Social activities	Cultural activities
Marriage Registrations	Sport activities / Play schemes

CHAIRMAN'S EXECUTIVE SUMMARY

I am pleased as chairman of the Muslim Federation Cleveland to introduce the annual report for the year ending 31st December 2020. This year has been particularly challenging and extraordinary as we have been through a series of lockdowns due to the Covid-19 pandemic.

The pandemic had obviously had and still has a devastating effect on all communities, and the adjustments that were needed to mitigate the effects of the pandemic were difficult, painful, and the least very challenging and costly.

Fundraising has been severely hit as the mosque was closed for a number of months in line with Covid related government guidance and regulations. Despite having an online donation platform, the bulk of fundraising is through personal donations from members of the congregation visiting the centre.

The progress of the new project has faced many difficulties, despite our best efforts, the initial design has been very difficult to achieve, and we have, based on the challenges on the ground and the Covid extreme situation, decided to introduce an amendment to the project by removing the basement car park and allocating a parking space on the ground floor. The amended plans have been submitted to the Council for approval and we are still waiting for their reply.

The organisation maintained some of the vital services such as regular prayers when allowed during lockdowns, marriage ceremonies, and other essential services. Many other activities of social, cultural, and recreational nature had to be cancelled due to the Covid pandemic.

The Mosque as usual continued to play an important role in providing open access to all schools in and out of Middlesbrough with the aim of facilitating learning and helping schools in providing their religious education programme.

Finally I would like to thank all trustees, members of the management committee, staff, users, and external visitors for their commitment and support in making this place an important and useful pivot which benefits all sections of the community in general and the Muslim one in particular.

Yours Faithfully,
Mr. Ali Luft / Chairman

2020 ACTIVITIES

Religious Welfare: Covid Regulations permitting

All daily prayers (5 prayers per day)	Eid ul fitr and Eid ul Adha Prayers
Friday sermon and prayer in Arabic and English	Quran teaching and open days
Taraweeh Prayers in Ramadan 1442 Hijri	Religious lectures and seminars
Night prayer in the last 10 days of Ramadan	Religious celebrations

Education & Teaching:

School education was cancelled due to Covid to help curb the spread of the virus and reduce infection.

Ramadan Meals:

As usual the mosque provided fast breaking (iftar) meals throughout the holy month of Ramadan 1442, where 1000 full meals were served. Most of the beneficiaries were from the local refugee communities and homeless and vulnerable people. Iftar 50 meals / suhur 50 meals.

Eids' Celebration:

Eid celebrations were limited to brief prayers with strict social distancing and Covid measures in place.

Marriage Registration:

The Mosque as a registered charity organization and officially recognized and licensed marriage building provided both Islamic and civil marriage services according to the procedures in place.

Advice and Guidance:

The Organisation as a key player in the community service provision worked in partnership with several voluntary and statutory organisations to help find the

right solutions to support the residing Muslim community and to give Muslims some sort of assurance, a sense of reference, and to facilitate integration in the wider community.

Work also extended to refugees from Syria and Africa mainly Sudan where there was an influx of new arrivals throughout the year, the role of the mosque was to facilitate integration and help people become more independent.

Most of the guidance though was of health and safeguarding nature to inform and guide with the NHS Support and intervention all members of the community to follow government guidance due to the Covid pandemic.

MINISTERS OF RELIGION'S REPORT:

Due to the Covid situation our spiritual and religious services at the Mosque had to be reviewed , to adapt to the new Covid situation changes and adjustments had to be made to safely cater for the community needs without compromising everyone safety. The services revolved around the following:

- Performing the 5 daily prayers
- Delivering Friday sermon and conducting the prayer (Arabic & English)
- Conducting Funeral prayers when required
- Delivering Eids sermon and conducting prayers
- Teaching the noble Quran memorization for children
- Teaching Islamic education and Arabic language
- Hospital, home, and prisons visits
- Religious briefings and presentations
- Regular seminars with known guest speakers
- Hosting school visits to present Islam and promote RE
- Networking with the local authorities to help the community
- Promoting a good standard of educational and social activities

We hope that this summary has given you an insight into the many activities around the year to serve Islam and Muslims, and to present the Muslim community in the best manner in relation to representation, involvement and engagement in daily life, and peaceful coexistence in the town and country.

Yours faithfully,
The Ministers of religion
Imam Waleid Allam & Imam Mohamed Hasan

TREASURER 'S REPORT:

It is my pleasure to present this annual account of the Muslim Federation in Cleveland for the year ending 31st December 2020. This account includes details of income and expenditure relating to the management of the organization in respect of salaries, insurance, activities, maintenance, and stationary for the school and administration, and other activities.

The Muslim Federation income is mainly made up of kind donations from members of the local Muslim community, the rent of the houses belonging to the mosque, and from seasonal support from charitable organisations especially during the month of Ramadan. This 2020 year has been unusual and very difficult, the income of the organisation has practically halved compared to last year.

I would like to thank the Management Committee Members for their continued and consistent support and efforts in raising funds as well as every donor who contributed to increasing the mosque income. These efforts and contributions are necessary to enable the management committee to fulfill its mission of serving the Muslim Community and to provide a safe place with all main features to engage in diverse socio-cultural activities.

Mr. K Shokri
Treasurer

Income & Expenditure Account 2020

Income 2020

£ 101,715.00

Refer to 2020 Accounts next page for more details

Expenditure 2020

£ 60,754.00

Refer to 2020 Accounts next page for details

**Surplus of income over
expenditure = £ 40,961**

Muslim Federation in Cleveland
Detailed Statement of Financial Activities
Year ended 31 December 2020

Income and endowments	£
Donations and legacies	
General donations	31,714
Congregation donations	29,223
Government grant	15,146
Other income	8,232
Other income	
Rents received	17,400
Total income	101,715

Expenditure

Expenditure on charitable activities	
Wages and salaries	32,214
Rent	10,000
Rates and water	958
Light and heat	6,575
Repairs and maintenance	1,537
Insurance	1,052
Motor vehicle expenses	1,703
Other motor/ travel costs	-
Legal and professional fees	228
Telephone	1,140
Other office costs	2,022
Depreciation	2,534
Ramadan activities	655
School activities –	-
Other expenditure	136
New project	-
Total expenditure	60,754

Net income	40,961
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ACKNOWLEDGEMENTS

The Trustees and the Management Committee would like to express their sincere thanks to all those who participated and made things easy and contributed to the success of the Abu Bakr Mosque and Cultural Centre mission in their different capacity whether by their generous donations or by professional expertise or attendance, and their encouragements.

The Trustees would also like to thank our brothers and sisters in the Middle East countries such the State of Qatar, The Saudi Arabia Kingdom, The State of Kuwait, The Sultanate of Oman, and the United Arab Emirates for their support in the past since the establishment of Abu Bakr.

Our gratitude also extends to the local voluntary and statutory organizations, Middlesbrough Council, The Mayor of Middlesbrough, Cleveland Constabulary, the Fire Brigade and all Public services involved with Abu Bakr Mosque and Cultural Centre.

Thank You....

Peace be upon you

Ali Luft
Chairman

_____ End of report.

MUSLIM FEDERATION CLEVELAND

Charity Registration 702212

Annual Accounts 2020

Unit 12 Cannon Park Way, Middlesbrough TS1 5JU Tel: 01642 873305
Fax: 01642 873307, Email: info@abubakr.org.uk, website:
www.abubakr.org.uk

**Statement of Financial Activities
As of 31 December 2020**

	2020			2019
	Unrestricted funds £	Restricted funds £	Total funds £	Restricted funds
Income and endowments				
Donations and legacies	53,186	31,129	84,315	185,661
Other income	17,400	-	17,400	17,400
Total income	70,586	31,129	101,715	203,061
Expenditure				
Expenditure on charitable activities	60,755	-	60,754	71,250
Total expenditure	60,755	-	60,754	71,250
Net income and net movement in funds	9,831	31,129	40,961	131,811
Reconciliation of funds				
Total funding brought forward	1,361,585	87,377	1,448,962	1,317,152
Total fund carried forward	1,371,416	118,506	1,449,922	1,448,962
The Statement of financial activities includes all gains and losses recognized in the year. All income and expenditure derive from continuing activities.				

Muslim Federation in Cleveland
Detailed Statement of Financial Activities
Year ended 31 December 2020

Income and endowments	£
Donations and legacies	
General donations	31,714
Congregation donations	29,223
Government grant	15,146
Other income	8,232
Other income	
Rents received	17,400
Total income	101,715
Expenditure	
Expenditure on charitable activities	
Wages and salaries	32,214
Rent	10,000
Rates and water	958
Light and heat	6,575
Repairs and maintenance	1,537
Insurance	1,052
Motor vehicle expenses	1,703
Other motor/ travel costs	-
Legal and professional fees	228
Telephone	1,140
Other office costs	2,022
Depreciation	2,534
Ramadan activities	655
School activities –	-
Other expenditure	136
New project	-
Total expenditure	60,754
Net income	40,961

Muslim Federation in Cleveland
Assets and Liabilities
Year ended 31 December 2020

	2020		2019
Fixed assets			
Tangible fixed assets		649,011	651,545
Investments		181,000	181,000
		830,011	832,545
Current Assets			
Cash at bank and in hand	661,916		618,320
Creditors: amounts falling due within one year	2,004		1,902
Net Current Assets		659,912	616,418
Total assets less current liabilities		1,489,923	1,448,963
Net assets		1,489,923	1,448,963
Funds of the Charity			
Restricted funds		118,506	204,690
Unrestricted funds		1,371,416	1,244,272
Total Charity Funds		1,489,922	1,448,962

These statements were approved by the Board of Trustees and authorized for issue on 10 October 2021.

CHARITY REGISTRATION NUMBER: 702212

Muslim Federation in Cleveland
Unaudited Financial Statements
31 December 2020

CHUHAN & SINGH PARTNERSHIP LIMITED
Chartered Accountants
81 Borough Road
Middlesbrough
TS1 3AA

Muslim Federation in Cleveland
Financial Statements

Year ended 31 December 2020

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Muslim Federation in Cleveland

Trustees' Annual Report

Year ended 31 December 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

Reference and administrative details

Registered charity name Muslim Federation in Cleveland

Charity registration number 702212

Principal office
9 Park Road North
Middlesbrough
TS1 3LF

The trustees

Mr A Luft
Dr F Al-Khabbas
Dr M El-Naggar
Mr K Shokri

Independent examiner Mr G.H Singh

Muslim Federation in Cleveland

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Structure, governance and management

The Muslim Federation In Cleveland is a constituted charitable trust registered with the Charity Commission under charity number 702212 and operates within the framework of its governing document. It is governed by a constitution which was adopted on 2nd December 1989.

Organisational Structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet together, as a body, monthly and are responsible for all decisions taken in relation to running the centre, the community facilities and the activities provided by the charity.

Recruitment and appointment of trustees

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek the views and recommendations of the congregation and members of the charity. The trustees believe this approach ensures that good relations are fostered between the organisation and the people of the local community that we serve. In selecting new trustees, the existing trustees seek to identify people who regularly attend events and functions organised by the charity and are willing to volunteer to help in broader community work. Potential trustees are invited to attend trustees' meetings as observers and are given more details of the charity's aims and activities. With the agreement of existing trustees the individual is then proposed as a new trustee at the subsequent trustees' meeting. This process allows for due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

Induction and training of trustees

Following appointment, new trustees are introduced to their new role and given copies of the charity's constitution and a guide to the policies and procedures adopted by the charity. A number of publications from the Charity Commission are also provided including guidance on charities and public benefit and on the advancement of religion for public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act. Initially, new trustees work with an existing trustee assisting on particular activities and projects run by the charity. After satisfactory feedback from existing trustees, they are then given the task of leading a particular activity or project and reporting the progress at a trustees' meeting.

Risk management

The trustees have assessed the risks the charity faces and have drawn up a risk assessment which identifies the major risks by area of activity, nature of those risks, the likelihood of the risks happening and the measures taken to manage them. The trustees review these risk assessments regularly at their meetings and at meetings of the sub-committees on finance, buildings and day care centre. The trustees are satisfied that systems are in place, or arrangements in hand, to manage the risks that have been identified. In particular, insurance cover is in place and the finances of the organisation are kept under the review.

Appropriate Disclosure and Barring Service (DBS) checks, supported by regularly reviewed policies, are made for all those who work with children or other vulnerable groups within the community centre.

Bank

The charity has banking facilities with the Yorkshire Bank Plc whose address is 7 Linthorpe Road, Middlesbrough, TS1 1RE

Muslim Federation in Cleveland

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Objectives and activities

Aims:

Mosque and Prayer Facility for furtherance of Islam.
Educational Activities and Faith and Community Cohesion for Islam.
Facility for recreation and leisure.

The objectives are set to reflect our faith and community aims. Each year the trustees review the objectives and activities to ensure they continue to reflect the aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit. Our dual aims remain to provide a facility where muslims can worship and to provide a community facility for all of the communities in Middlesbrough and the surrounding towns. Our long term ambition is to build the self-confidence of muslims in their faith, and through our community facilities and activities help to make our area a peaceful, vibrant and harmonious community.

Mosque and Prayer Facility for furtherance of Islam

We aim to provide a designated place of worship for muslim residents of Middlesbrough and surrounding towns. These facilities will be for both males and females as well as children, the elderly and the disabled.

Education Activities and Faith and Community Cohesion for Islam

Seminars and courses will be held in the community centre in liaison with the local council and other organisations for Islamic education, community cohesion, fostering relations between different faiths and general safety (e.g fire safety and traffic rules). Regular talks will be held on community and social and cultural issues to enable muslim and non muslim residents to support one another in their common goals of developing the communities. Seminars will be organised to provide resources for schools and the wider community, weekend sessions of tuition and help with school homework as well as advocacy and advice.

Facilities for Recreation and Leisure

Healthy living campaigns have been initiated and posters, leaflets and booklets will be provided coffee morning sessions will be organised. Some indoor sporting facilities are provided, arrangements are made for outdoor sporting trips as well as family day trips.

Achievements and performance

The charity carries out a wide range of activities, both religious and non religious, that deliver public benefit in pursuance of its ongoing charitable aims. The trustees consider that these activities, previously mentioned, provide benefit to the wider community and do have regard to the Charities Commission's guidance on public benefit.

Financial review

The principle source of funding is through donations from the local community. These are used to meet its ongoing costs in furtherance of its objectives. The trustees consider the results of the charity during the year to be satisfactory. The reserves held at 31 December 2020 were £543,410 unrestricted reserves (2019 £413,630) and £118,506 restricted reserves (2019 £204,690). The charity holds sufficient reserves in order to meet its ongoing cost and future plans.

Muslim Federation in Cleveland

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Plans for future periods

The trustees intend to maintain and expand the charity's activities in the future. As detailed last year the charity commenced a change in the building structures. The buildings have now been demolished and plans for a new mosque and culture centre have been approved by the local authority. The charity is ongoing with raising substantial funds to finance this project. This is proving to be more difficult than expected but the first stage of the construction is anticipated to start as soon as possible and efforts to raise funding continue. Meanwhile all activities continue in the new rental premises. The charity is making strong efforts to secure funding for the new project from overseas especially the Gulf States. However due to political tensions this is proving difficult.

The trustees' annual report was approved on 20/12/2021 and signed on behalf of the board of trustees by:

Mr A Luft
Trustee



Charity Secretary

Muslim Federation in Cleveland
Independent Examiner's Report to the Trustees of Muslim Federation in
Cleveland

Year ended 31 December 2020

I report to the trustees on my examination of the financial statements of Muslim Federation in Cleveland ('the charity') for the year ended 31 December 2020.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Mr G.H Singh

Independent Examiner

Chuhan and Singh Partnership Limited
81 Borough Road
Middlesbrough
TS1 3AA

Muslim Federation in Cleveland

Statement of Financial Activities

Year ended 31 December 2020

		2020		2019
		Unrestricted funds	Restricted funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	53,186	31,129	84,315
Other income	5	17,400	-	17,400
Total income		<u>70,586</u>	<u>31,129</u>	<u>101,715</u>
Expenditure				
Expenditure on charitable activities	6,7	67,115	-	67,114
Total expenditure		<u>67,115</u>	<u>-</u>	<u>67,114</u>
Net income and net movement in funds		<u>3,471</u>	<u>31,129</u>	<u>34,601</u>
Reconciliation of funds				
Total funds brought forward		1,361,585	87,377	1,448,962
Total funds carried forward		<u>1,365,056</u>	<u>118,506</u>	<u>1,483,562</u>
				<u>1,317,152</u>
				<u>1,448,962</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

Muslim Federation in Cleveland

Statement of Financial Position

31 December 2020

	Note	£	2020	£	2019
Fixed assets					
Tangible fixed assets	12		649,011		651,545
Investments	13		<u>181,000</u>		<u>181,000</u>
			830,011		832,545
Current assets					
Cash at bank and in hand			655,556		618,320
Creditors: amounts falling due within one year	14	<u>2,004</u>			<u>1,902</u>
Net current assets			<u>653,552</u>		<u>616,418</u>
Total assets less current liabilities			<u>1,483,563</u>		<u>1,448,963</u>
Net assets			<u>1,483,563</u>		<u>1,448,963</u>
Funds of the charity					
Restricted funds			118,506		204,690
Unrestricted funds			<u>1,365,056</u>		<u>1,244,272</u>
Total charity funds	16		<u>1,483,562</u>		<u>1,448,962</u>

These financial statements were approved by the board of trustees and authorised for issue on and are signed on behalf of the board by:

Mr A Luft
Trustee

The notes on pages 8 to 15 form part of these financial statements.

Muslim Federation in Cleveland

Notes to the Financial Statements

Year ended 31 December 2020

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 9 Park Road North, Middlesbrough, TS1 3LF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Muslim Federation in Cleveland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Muslim Federation in Cleveland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	15% reducing balance
Motor Vehicles	-	25% reducing balance

Investment property

Investment properties have been valued at open market value by Mr Ali Luft (President) who holds no relevant professional qualification. Mr Luft is not employed by the charity. This valuation is based on his knowledge of similar properties in the local area. The trustees are in agreement with the valuation.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Muslim Federation in Cleveland

Notes to the Financial Statements (continued)

Year ended 31 December 2020

3. Accounting policies (continued)

Financial instruments (continued)

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Donations			
General donations	585	31,129	31,714
Congregational donations	29,223	-	29,223
Grants			
Government grant income	15,146	-	15,146
Other donations and legacies			
Other Income	8,232	-	8,232
Gift aid	-	-	-
	<u>53,186</u>	<u>31,129</u>	<u>84,315</u>
Unrestricted Funds			
£			
Donations			
General donations	6,125	57,211	63,337
Congregational donations	56,094	-	56,094
Grants			
Government grant income	-	-	-

Muslim Federation in Cleveland

Notes to the Financial Statements (continued)

Year ended 31 December 2020

4. Donations and legacies (continued)

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2019 £
Other donations and legacies			
Other income	3,273	62,034	65,307
Gift aid	923	-	923
	<u>66,415</u>	<u>119,245</u>	<u>185,661</u>

5. Other income

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	2020	£	2019
Rents received	17,400	<u>17,400</u>	17,400	<u>17,400</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2020 £
Charitable Activities	67,115	-	<u>67,114</u>
	<u>69,318</u>	<u>1,932</u>	<u>71,250</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds	Total fund
	£	2020	2019 £
Charitable Activities	67,114	<u>67,114</u>	<u>71,250</u>

8. Net income

Net income is stated after charging/(crediting):

	2020	2019
Depreciation of tangible fixed assets	<u>£ 2,534</u>	<u>£ 2,981</u>

Muslim Federation in Cleveland

Notes to the Financial Statements (continued)

Year ended 31 December 2020

9. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,395	1,395
Other financial services	735	735
	<u>2,130</u>	<u>2,130</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020 £	2019 £
Wages and salaries	32,214	29,807

The average head count of employees during the year was 3 (2019: 3).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from the employment with the charity or a related entity were received by the trustees.

No Trustee expenses have been incurred.

12. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 January 2020 and 31 December 2020	<u>634,652</u>	<u>49,416</u>	<u>1,500</u>	<u>685,568</u>
Depreciation				
At 1 January 2020	-	32,657	1,366	34,023
Charge for the year	-	2,514	20	2,534
At 31 December 2020	<u>-</u>	<u>35,171</u>	<u>1,386</u>	<u>36,557</u>
Carrying amount				
At 31 December 2020	<u>634,652</u>	<u>14,245</u>	<u>114</u>	<u>649,011</u>
At 31 December 2019	<u>634,652</u>	<u>16,759</u>	<u>134</u>	<u>651,545</u>

Muslim Federation in Cleveland

Notes to the Financial Statements (continued)

Year ended 31 December 2020

13. Investments

	Investment properties £
Cost or valuation	
At 1 January 2020 and 31 December 2020	<u>181,000</u>
Impairment	
At 1 January 2020 and 31 December 2020	
Carrying amount	
At 31 December 2020	<u>181,000</u>
At 31 December 2019	<u>181,000</u>

All investments shown above are held at valuation.

Investment properties

Investment properties have been valued at open market value by Mr Ali Luft (President) who holds no relevant professional qualification. Mr Luft is not employed by the charity. This valuation is based on his knowledge of similar properties in the local area. The trustees are in agreement with the valuation.

14. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	<u>1,902</u>	<u>1,902</u>
Social security and other taxes	<u>102</u>	<u>-</u>
	<u>2,004</u>	<u>1,902</u>

15. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2020 £	2019 £
Recognised in income from donations and legacies:		
Government grants income	<u>15,146</u>	<u>-</u>

Muslim Federation in Cleveland

Notes to the Financial Statements (continued)

Year ended 31 December 2020

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 2020	Income £	Expenditure £	At 31 December 2020
General funds	£ 1,361,585	70,586	(67,115)	£ 1,365,056
	At 1 January 2019	Income £	Expenditure £	At 31 December 2019
General funds	£ 1,229,775	83,815	(69,318)	£ 1,244,272
Restricted funds				
	At 1 January 2020	Income £	Expenditure £	At 31 December 2020
New Building Project	£ 87,377	31,129	-	£ 118,506
	At 1 January 2019	Income £	Expenditure £	At 31 December 2019
New Building Project	£ 87,377	119,245	(1,932)	£ 204,690

The restricted income received during the year is for a new building project.

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	649,011	-	649,011
Investments	181,000	-	181,000
Current assets	543,410	118,506	661,916
Creditors less than 1 year	(2,004)	-	(2,004)
Net assets	1,371,417	118,506	1,489,923
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	651,545	-	651,545
Investments	181,000	-	181,000
Current assets	413,630	204,690	618,320
Creditors less than 1 year	(1,902)	-	(1,902)
Net assets	1,244,273	204,690	1,448,963

Muslim Federation in Cleveland

Management Information

Year ended 31 December 2020

The following pages do not form part of the financial statements.

Muslim Federation in Cleveland

Detailed Statement of Financial Activities

Year ended 31 December 2020

	2020 £	2019 £
Income and endowments		
Donations and legacies		
General donations	31,714	63,337
Congregational donations	29,223	56,094
Government grant income	15,146	-
Other income	8,232	65,307
Gift aid	-	923
	<u>84,315</u>	<u>185,661</u>
Other income		
Rents received	<u>17,400</u>	<u>17,400</u>
Total income	<u>101,715</u>	<u>203,061</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	32,214	29,807
Rent	10,000	10,000
Rates and water	958	774
Light and heat	6,575	4,867
Repairs and maintenance	1,537	1,457
Insurance	2,052	2,018
Motor vehicle expenses	1,703	1,960
Other motor/travel costs	-	4,891
Legal and professional fees	228	3,582
Telephone	1,140	1,362
Other office costs	3,022	3,115
Depreciation	2,534	2,981
Ramadan social activities	5,015	3,600
School activities	-	34
Other expenditure	136	323
New project	-	479
	<u>67,114</u>	<u>71,250</u>
Total expenditure	<u>67,114</u>	<u>71,250</u>
Net income	<u>34,601</u>	<u>131,811</u>

Muslim Federation in Cleveland

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2020

	2020	2019
	£	£
Expenditure on charitable activities		
Charitable Activities		
<i>Activities undertaken directly</i>		
Direct charitable activity - wages and salaries	32,214	29,807
Direct charitable activity - rent	10,000	10,000
Direct charitable activity - rates and water	958	774
Direct charitable activity - light and heat	6,575	4,867
Direct charitable activity - repairs and maintenance	1,537	1,457
Direct charitable activity - insurance	2,052	2,018
Direct charitable activity - motor vehicle expenses	1,703	1,960
Direct charitable activity - other motor and travel costs	-	4,891
Direct charitable activity - legal and professional fees	228	3,582
Direct charitable activity - telephone	1,140	1,362
Direct charitable activity - other office costs	3,022	3,115
Direct charitable activity - depreciation	2,534	2,981
Direct charitable activity - Ramadan social activities	5,015	3,600
Direct charitable activity - school activities	-	34
Direct charitable activity - other expenditure	136	323
Direct charitable activity - new project	-	479
	<u>67,114</u>	<u>71,250</u>
	<u>67,114</u>	<u>71,250</u>
Expenditure on charitable activities	<u>67,114</u>	<u>71,250</u>