

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

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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.

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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.

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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	<u>1,483,563</u>	<u>115,756</u>	<u>(87,884)</u>	<u>1,511,435</u>

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	<u>1,545,018</u>	<u>1,545,018</u>
	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	<u>1,511,435</u>	<u>1,511,435</u>

10 Analysis of net funds

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

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>

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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>