

# **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](mailto:info@abubakr.org.uk), website: [www.abubakr.org.uk](http://www.abubakr.org.uk)

## Contents

Introduction / summary	P 3
Chairman's Executive Summary	P 4
Activities for 2023	P 5
Ministers of Religion's Report	P 6
Treasurer's Report	P 7
Income & expenditure 2023	P 8-9
Acknowledgments	P10

## 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](mailto:info@abubakr.org.uk)

Website: [www.abubakr.org.uk](http://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 31<sup>st</sup> 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**

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### **Income 2023**

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**£ 151,671**

**Refer to 2023 Accounts next page for more details**

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### **Expenditure 2023**

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**£ 82,263**

**Refer to 2023 Accounts next page for details**

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



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

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

**Expenditure**

<b>Expenditure on charitable activities</b>	
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
<hr/>	
<b>Total expenditure</b>	<b>82,263</b>

<b>Income less expenditure</b>	<b>69,408</b>
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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

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

<b>Income and endowments</b>	<b>£</b>
<b>Donations and legacies</b>	
General donations	94,855
Other income	29,281
Rents received	16,850
<b>Total income</b>	<b>140,986</b>
<b>Expenditure</b>	
<b>Expenditure on charitable activities</b>	
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
<b>Total expenditure</b>	<b>82,263</b>
<b>Net income</b>	<b>58,723</b>

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

	<b>2023</b>	<b>2022</b>
	<b>Total Funds £</b>	<b>Total funds £</b>
<b>Income and endowments</b>		
Donations and legacies	94,855	91,271
Other income	46,131	27,340
Total income	140,986	118,611
<b>Expenditure</b>		
Expenditure on charitable activities	82,263	84,199
Total expenditure	82,263	84,199
<b>Net income and net movement in funds</b>		
	58,723	34,412
<b>Reconciliation of funds</b>		
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**

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

### **Contents (continued)**

Reference and Administrative Details	1
Trustees' Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13



## **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 £
<b>Income and Endowments from:</b>				
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>
<b>Expenditure on:</b>				
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		8,690	24,894	33,584

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	7	<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 £
<b>Fixed assets</b>			
Tangible assets	4	831,457	834,246
<b>Current assets</b>			
Cash at bank and in hand	5	785,297	712,927
<b>Creditors: Amounts falling due within one year</b>	6	(2,328)	(2,155)
<b>Net current assets</b>		<u>782,969</u>	<u>710,772</u>
<b>Net assets</b>		<u>1,614,426</u>	<u>1,545,018</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		154,896	154,896
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>1,459,530</u>	<u>1,390,122</u>
<b>Total funds</b>	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
<b>Total for 2023</b>	<b>105,540</b>	<b>-</b>	<b>105,540</b>
<b>Total for 2022</b>	<b>65,549</b>	<b>25,722</b>	<b>91,271</b>

#### 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 £
<b>Cost</b>				
At 1 January 2023	815,652	59,052	3,011	877,715
At 31 December 2023	815,652	59,052	3,011	877,715
<b>Depreciation</b>				
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
<b>Net book value</b>				
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 £
<b>Unrestricted funds</b>				
General	1,390,122	151,671	(82,263)	1,459,530
<b>Restricted funds</b>	<u>154,896</u>	<u>-</u>	<u>-</u>	<u>154,896</u>
<b>Total funds</b>	<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 £
<b>Unrestricted funds</b>				
General	1,381,432	92,889	(84,199)	1,390,122
<b>Restricted funds</b>	<u>130,002</u>	<u>25,722</u>	<u>(828)</u>	<u>154,896</u>
<b>Total funds</b>	<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)
<b>Total net assets</b>	<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)
<b>Total net assets</b>	<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 £
<b>Income and Endowments from:</b>		
Donations and legacies	105,540	65,549
Other income	46,131	27,340
Total income	151,671	92,889
<b>Expenditure on:</b>		
Raising funds	(82,263)	(84,199)
Total expenditure	(82,263)	(84,199)
Net income	69,408	8,690
Net movement in funds	69,408	8,690
<b>Reconciliation of funds</b>		
Total funds brought forward	1,390,122	1,381,432
Total funds carried forward	1,459,530	1,390,122

# 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 £
<b>Income and Endowments from:</b>		
Donations and legacies	-	25,722
Total income	-	25,722
<b>Expenditure on:</b>		
Raising funds	-	(828)
Total expenditure	-	(828)
Net income	-	24,894
Net movement in funds	-	24,894
<b>Reconciliation of funds</b>		
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 £
<b>Income and Endowments from:</b>		
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>
<b>Expenditure on:</b>		
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
<b>Reconciliation of funds</b>		
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 £
<b><i>Donations and legacies</i></b>		
Appeals and donations	-	25,722
Appeals and donations	105,540	65,549
	<u>105,540</u>	<u>91,271</u>
<b><i>Other income</i></b>		
Rental income	16,850	17,407
Other income	29,281	9,933
	<u>46,131</u>	<u>27,340</u>
<b><i>Raising funds</i></b>		
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>