

COMPANY REGISTRATION NUMBER: 02675044

CHARITY REGISTRATION NUMBER: 1019462

**ILFORD ISLAMIC CENTRE LIMITED**

**Company Limited by Guarantee**

**Financial Statements**

**30 June 2018**

# **ILFORD ISLAMIC CENTRE LIMITED**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 30 June 2018**

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# **ILFORD ISLAMIC CENTRE LIMITED**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

#### **Year ended 30 June 2018**

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 30 June 2018 .

#### **Reference and administrative details**

<b>Registered charity name</b>	ILFORD ISLAMIC CENTRE LIMITED	
<b>Charity registration number</b>		1019462
<b>Company registration number</b>		02675044
<b>Principal office and registered office</b>	54-56 Albert Road Ilford Essex IG1 1HW	

#### **The trustees**

Ghazanfer Ali  
Ghulam Hussain  
Mustak Patel  
Gultasab Hussain  
Mohammed Ashfaq  
Ahmad Nawaz  
Ehsan Mushtaq  
Lal Hussain  
Mushood Haider  
Zubair Patel  
Nadeem Shakir

#### **Company secretary**

A NAWAZ

#### **Auditor**

Saleemi Associates  
Chartered accountants & statutory auditor  
792 Wickham Road  
Croydon CR0 8EA

#### **Bankers**

Barclays Bank Plc  
93 High Road  
Ilford  
Essex  
IG1 1DE

## **Structure, governance and management**

### **Governing Document**

The organisation was registered as a charity on 30/03/1993 with a declaration of trust outlining the administration, objects and powers of the charity. The organisation has a constitution which has been amended over the years by means of a number of resolutions passed by the members. The charity's trustees who are also directors of Ilford Islamic Centre Limited for the purposes of company law are responsible for the preparation of financial statements in accordance with the Companies Act 1985 and United Kingdom Accounting Standards. Induction and training of new trustees. Newly appointed trustees are provided with a trustees' pack, the Charity Commission guide 'the Essential Trustee' and a copy of the Memorandum and Articles and the latest minutes of the Board of Trustees, financial report, annual report and any strategic and operational plans.

### **Organisational Structure**

The Board of Trustees / Management Committee currently has a total of 11 people. The Trustees are elected every three years by the members. The Board / Management Committee meets regularly at least monthly and more frequently if required. Sub groups are set up as needed to progress specific pieces of work. Recommendations are reported to the full Board meeting for decision. The Board is responsible for the strategic direction and policy of the organisation and for robust governance and rigorous financial management. The Board / Management Committee have a Chairman, Vice Chairman, Secretary and Treasurer as specific office bearers. Sub committees consist of any of the trustees, depending on their individual area of expertise, strength or interest.

### **Objectives and activities**

The company is a charity and exist to promote and advance the religion and education in accordance with the tenets and doctrines of Islam.

A full range of religious, educational and recreational activities are continually held during the year.

### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

### **Achievements and performance**

The organisation has provided religious facilities for prayers, seminars and gatherings. The organisation has provided after school provision for children from the local area; this includes development of their religious understanding of Islam and other religions, academic studies and sporting and leisure opportunities. The organisation has also hosted a number of local primary and secondary schools and colleges and university students to give them an insight into Islam as part of their religious education studies. The organisation is prominent partner and board member of the Redbridge Interfaith Group and Three Faiths Forum. The organisation has held a number of health and well being workshops with registered health professionals and also provides a regular old peoples club. The organisation also provides a number of ladies only sporting facilities which fulfils a growing local demand. The organisation has also contributed to other charities who are better equipped to deal with charitable causes, most notable the Mayor's Charity which covers hospices who provide specialist end of life care for the young and old.

### **Financial review**

The result for the year are shown on page 'Statement of financial Activities'. The progress during the year and the position at the year-end is considered to be satisfactory.

The receipts received for the running of the Centre is donations from public.

### **Trustees' responsibilities statement**

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period. In preparing these financial statements, the trustees are required to: - select suitable accounting policies and then apply them consistently; - observe the methods and principles in the applicable Charities SORP; - make judgments and accounting estimates that are reasonable and prudent; - state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; - prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business. The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial

position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Auditor**

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and - they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The trustees' annual report and the strategic report were approved on 2 December 2018 and signed on behalf of the board of trustees by:

A NAWAZ

Charity Secretary

# **ILFORD ISLAMIC CENTRE LIMITED**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of ILFORD ISLAMIC CENTRE LIMITED**

**Year ended 30 June 2018**

#### **Opinion**

We have audited the financial statements of ILFORD ISLAMIC CENTRE LIMITED (the 'charity') for the year ended 30 June 2018 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice). In our opinion the financial statements: - give a true and fair view of the state of the charity's affairs as at 30 June 2018 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; - have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; - have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

## **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion: - adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or - the financial statements are not in agreement with the accounting records and returns; or - certain disclosures of trustees' remuneration specified by law are not made; or - we have not received all the information and explanations we require for our audit.

## **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also: - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control. - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees. - Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material



uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern. - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

MOHAMMAD SALEEMI

(Senior Statutory Auditor)

For and on behalf of

Saleemi Associates

Chartered accountants & statutory auditor

792 Wickham Road

Croydon CR0 8EA

3 December 2018

# ILFORD ISLAMIC CENTRE LIMITED

Company Limited by Guarantee

## Statement of Financial Activities

(including income and expenditure account)

Year ended 30 June 2018

			2018		2017
		Unrestricted	Restricted	Total funds	Total funds
	Note	funds	funds		
		£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	296,198	39,849	336,047	333,407
		-----	-----	-----	-----
<b>Total income</b>		296,198	39,849	336,047	333,407
		-----	-----	-----	-----
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	200	39,849	40,049	26,141
Expenditure on charitable activities	7,8	244,646	—	244,646	189,843
		-----	-----	-----	-----
<b>Total expenditure</b>		244,846	39,849	284,695	215,984
		-----	-----	-----	-----
<b>Net income and net movement in funds</b>		51,352	—	51,352	117,423
		-----	-----	-----	-----
<b>Reconciliation of funds</b>					
Total funds brought forward		3,015,418	1,098,642	4,114,060	3,996,637
		-----	-----	-----	-----
<b>Total funds carried forward</b>		3,066,770	1,098,642	4,165,412	4,114,060
		-----	-----	-----	-----

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# ILFORD ISLAMIC CENTRE LIMITED

Company Limited by Guarantee

Statement of Financial Position

30 June 2018

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Tangible fixed assets	13	3,974,012	3,988,989
<b>Current assets</b>			
Debtors	14	740	740
Cash at bank and in hand		410,146	350,784
		<u>410,886</u>	<u>351,524</u>
<b>Creditors: amounts falling due within one year</b>	16	<u>114,735</u>	<u>83,702</u>
<b>Net current assets</b>		<u>296,151</u>	<u>267,822</u>
<b>Total assets less current liabilities</b>		<u>4,270,163</u>	<u>4,256,811</u>
<b>Creditors: amounts falling due after more than one year</b>	17	<u>104,751</u>	<u>142,751</u>
<b>Net assets</b>		<u>4,165,412</u>	<u>4,114,060</u>
<b>Funds of the charity</b>			
Restricted funds		1,098,642	1,098,642
Unrestricted funds		3,066,770	3,015,418
<b>Total charity funds</b>	19	<u>4,165,412</u>	<u>4,114,060</u>

These financial statements were approved by the board of trustees and authorised for issue on 2 December 2018 , and are signed on behalf of the board by:

Ghazanfer Ali  
Trustee

Ehsan Mushtaq  
Trustee

# ILFORD ISLAMIC CENTRE LIMITED

Company Limited by Guarantee

## Statement of Cash Flows

Year ended 30 June 2018

	2018 £	2017 £
<b>Cash flows from operating activities</b>		
Net income	51,352	117,423
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	20,488	11,641
Interest payable and similar charges	30	34
<i>Changes in:</i>		
Trade and other creditors	( 6,967)	10,987
Cash generated from operations	64,903	140,085
Interest paid	( 30)	( 34)
Net cash from operating activities	64,873	140,051
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	( 5,511)	( 93,401)
Net cash used in investing activities	( 5,511)	( 93,401)
<b>Net increase in cash and cash equivalents</b>	59,362	46,650
<b>Cash and cash equivalents at beginning of year</b>	350,784	304,134
<b>Cash and cash equivalents at end of year</b>	410,146	350,784

# **ILFORD ISLAMIC CENTRE LIMITED**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

#### **Year ended 30 June 2018**

##### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 54-56 Albert Road, Ilford, Essex, IG1 1HW.

##### **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 Companies Act 2006.

##### **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.

**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**

All fixed assets are initially recorded at cost.

## **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:

Freehold property	-	1% reducing balance
Fixture and fittings	-	15% reducing balance
Motor vehicles	-	18% reducing balance

## **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

## **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. 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.

#### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund. When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### **4. Limited by guarantee**

No trustees have any interest in the company. All trustees are members of the company and guarantee to contribute £10 in the event of winding up.

The number of guarantee of 30 June 2018 were 11 (2017-11)

#### **5. Donations and legacies**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
<b>Donations</b>			
Donations and funeral income	229,038	12,640	<b>241,678</b>
Madrassa fee income	32,860	–	<b>32,860</b>
Day Care Community Centre	31,840	–	<b>31,840</b>
Fitra	–	27,209	<b>27,209</b>
Mayor's charity collection	–	–	–
<b>Other donations and legacies</b>			
Membership fee	460	–	<b>460</b>
Donated audit fee	2,000	–	<b>2,000</b>
	-----	-----	-----
	296,198	39,849	<b>336,047</b>
	-----	-----	-----

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
<b>Donations</b>			
Donations and funeral income	248,316	5,065	253,381
Madrassa fee income	26,330	–	26,330
Day Care Community Centre	27,770	–	27,770
Fitra	–	19,021	19,021
Mayor's charity collection	–	1,055	1,055
<b>Other donations and legacies</b>			
Membership fee	3,850	–	3,850
Donated audit fee	2,000	–	2,000
	-----	-----	-----
	308,266	25,141	333,407
	-----	-----	-----

#### 6. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Mayor's charity	–	–	–
Winter/Night Shelter/Homeless	200	–	200
Fitra	–	27,209	27,209
Rohingya Muslim Appeal	–	12,640	12,640
Save The Needy	–	–	–
	-----	-----	-----
	200	39,849	40,049
	-----	-----	-----
	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Mayor's charity	1,000	1,055	2,055
Winter/Night Shelter/Homeless	–	–	–
Fitra	–	19,021	19,021
Rohingya Muslim Appeal	–	–	–
Save The Needy	–	5,065	5,065
	-----	-----	-----
	1,000	25,141	26,141
	-----	-----	-----

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Mosque activities	151,190	151,190	127,417	127,417
Madrassa activities	50,798	50,798	32,773	32,773
Day Care Community Centre	15,799	15,799	13,113	13,113
Support costs	26,859	26,859	16,540	16,540
	-----	-----	-----	-----
	244,646	244,646	189,843	189,843
	-----	-----	-----	-----

#### 8. Expenditure on charitable activities by activity type

Activities undertaken directly	Support costs	Total funds 2018	Total fund 2017
--------------------------------------	---------------	---------------------	-----------------

	£	£	£	£
Mosque activities	151,190	4,341	<b>155,531</b>	130,282
Madrassa activities	50,798	–	<b>50,798</b>	32,773
Day Care Community Centre	15,799	–	<b>15,799</b>	13,113
Governance costs	–	22,518	<b>22,518</b>	13,675
	<u>217,787</u>	<u>26,859</u>	<u><b>244,646</b></u>	<u>189,843</u>

## 9. Net income

Net income is stated after charging/(crediting):

	2018	2017
	£	£
Depreciation of tangible fixed assets	20,488	11,641

## 10. Auditors remuneration

	2018	2017
	£	£
Fees payable for the audit of the financial statements	2,000	2,000

## 11. Staff costs

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

	2018	2017
	£	£
Wages and salaries	124,885	98,861
Social security costs	4,703	3,308
Employer contributions to pension plans	664	266
	130,252	102,435

The average head count of employees during the year was Nil (2017: 17). The average number of full-time equivalent employees during the year is analysed as follows:

	2018	2017
	No.	No.
Number of Imam	2	2
Number of administrative staff	17	15
	19	17

No employee received employee benefits of more than £60,000 during the year (2017: Nil).

## 12. Trustee remuneration and expenses

During the year the Charity was under the control of Trustees and Management Committee members as listed on page 1. None of the Trustee or Management Committee member were remunerated or paid any expense. However, they used the facilities offered by the Charity for performance of their religious duties like other members of the Muslim community.

## 13. Tangible fixed assets

	Land and buildings	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 July 2017	3,918,008	198,675	5,000	4,121,683
Additions	—	5,511	—	5,511
<b>At 30 June 2018</b>	3,918,008	204,186	5,000	4,127,194
<b>Depreciation</b>				
At 1 July 2017	—	129,213	3,481	132,694
Charge for the year	9,795	10,419	274	20,488
<b>At 30 June 2018</b>	9,795	139,632	3,755	153,182
<b>Carrying amount</b>				
<b>At 30 June 2018</b>	3,908,213	64,554	1,245	3,974,012

At 30 June 2017	<div>-----</div> <div>3,918,008</div> <div>-----</div>	<div>-----</div> <div>69,462</div> <div>-----</div>	<div>-----</div> <div>1,519</div> <div>-----</div>	<div>-----</div> <div>3,988,989</div> <div>-----</div>
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Title deeds relating to all the properties are registered in the name of Charity and are held by the Trustees on behalf of the Charity.

#### 14. Debtors

	2018	2017
	£	£
Prepayments and accrued income	740	740
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#### 15. Cash at bank and in hand

	2018	2017
	£	£
Barclays Bank	331,271	284,905
Barclays Funeral account	77,603	63,300
Cash in hand	125	59
SADQA funds	—	2,520
Paypal	1,147	—
	-----	-----
	410,146	350,784
	-----	-----

#### 16. Creditors: amounts falling due within one year

	2018	2017
	£	£
Social security and other taxes	3,508	6,648
Pension payable	389	79
SADQA	33,235	13,675
Other creditors	77,603	63,300
	-----	-----
	114,735	83,702
	-----	-----

#### 17. Creditors: amounts falling due after more than one year

	2018	2017
	£	£
Other creditors	104,751	142,751
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#### 18. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £ 664 (2017: £ 266 ).

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 July 2017	Income	Expenditure	At 30 June 2018
	£	£	£	£
General funds	3,015,418	296,198	(244,846)	3,066,770
	-----	-----	-----	-----
	At 1 July 2016	Income	Expenditure	At 30 June 2017
	£	£	£	£
General funds	2,897,995	308,266	(190,843)	3,015,418
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## Restricted funds

	At 1 July 2017	Income	Expenditure	At 30 June 2018
	£	£	£	£
Restricted Fund	1,098,642	39,849	(39,849)	<b>1,098,642</b>
	-----	-----	-----	-----
	At 1 July 2016	Income	Expenditure	At 30 June 2017
	£	£	£	£
Restricted Fund	1,098,642	25,141	(25,141)	1,098,642
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## 20. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2018 £
Tangible fixed assets	2,875,370	1,098,642	<b>3,974,012</b>
Current assets	410,886	—	<b>410,886</b>
Creditors less than 1 year	(114,735)	—	<b>(114,735)</b>
Creditors greater than 1 year	(104,751)	—	<b>(104,751)</b>
	-----	-----	-----
<b>Net assets</b>	<b>3,066,770</b>	<b>1,098,642</b>	<b>4,165,412</b>
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	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2017 £
Tangible fixed assets	2,890,347	1,098,642	3,988,989
Current assets	351,524	—	351,524
Creditors less than 1 year	(83,702)	—	(83,702)
Creditors greater than 1 year	(142,751)	—	(142,751)
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<b>Net assets</b>	<b>3,015,418</b>	<b>1,098,642</b>	<b>4,114,060</b>
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## 21. Related parties

During the year Charity was under the control of Trustees and Management Committee members as listed on page 1. None of the Trustee or Management Committee member were remunerated or paid any expenses. however, they used facilities offered by the Charity for performance of their religious duties like other members of Muslim Community.

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