

ISLAMIC COMMUNITY CENTRE

(ICC)

Registered Charity no- 1012023

Reports and Financial Statements
For the year ended 31 March 2021

ABACUS PARTNERS (LDN) LLP
CHARTERED CERTIFIED ACCOUNTANTS
UNIT A, ABBOTTS WHARF
93 STAINSBY ROAD
LONDON, E14 6JL

ISLAMIC COMMUNITY CENTRE
YEAR ENDED 31 MARCH 2021

Charity Information

Trustee	Mr Nur Chowdhury Mr M Ashik Ali Mr Nimbor Ali Mr Farouk A Bhekhum Mr Faruk Hossian
Charity number	1012023
Principal Office	115 Clyde Road London N15 4JZ
Independent Examiner	Mr Askir Khan Abacus Partners (Ldn) LLP Chartered Certified Accountants Unit A, Abbots Wharf 93 Stainsby Road London E14 6JL
Bank	Barclays Bank Plc

ISLAMIC COMMUNITY CENTRE

Reports and Financial Statements
For the year ended 31 March 2021

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ISLAMIC COMMUNITY CENTRE

Trustees' Report

Year ended 31 March 2021

The Trustees present their report and the financial statements for the year ended 31 March 2021

Governing Instrument:

The charity's objects and regulations are regulated by the constitution adopted in 1992 and the charity is an unincorporated association.

The objects of the charity is to advance education and assist in the provision of facilities for the recreation and other leisure time occupation of the inhabitant of the beneficial area and in particular Muslims in the interests of social welfare and with the object of improving their conditions of life.

The charity is organised with a committee (Board of Trustees) elected by the members to oversee the overall activities and one of the committee member is nominated as chairperson, to monitor the day to day running of the charity.

Trustees and/or principal officers:

The following officers of the charity have held office for the whole of the year.

Mr. Nur Chowdhury	President
Mr Ashik Ali	Secretary

The trustees are eligible, in committee, to appoint additional trustees under the terms of the constitution.

Activities and Achievements:

How our activities deliver public benefits.

1. Prayer facilities

With the help of Allah (SWT), our masjid has been a welcoming place for *musallis* to perform their five daily prayers as well as *jummah*. During the pandemic, our Masjid followed national and local lockdown guidelines. When opened we held two congregations for *jummah* to compensate for reduced capacity as a result of social distancing measures. We also held five *eid-ul-adha* prayer congregations in 2020 instead of the usual three due to social distancing. There was *no eid-ul-fitr* prayer due to lockdown.

2. Ramadan

In Ramadan 2020, the mosque was unfortunately closed during the Covid-19 lockdown. Around this time, six of our *musallis* including our long serving *madrassa* teacher and imam, Br Kefayet Ullah passed away. May Allah give all of them *jannah* and accept them as martyrs since they died in a pandemic. No *taraweeh* prayer offered this year.

3. Iftar Service

Despite the Mosque was closed during the Ramadan 2020/21 we provided the community with a hot meal every day before *iftar*, which was collected at the entrance of the masjid. We did not arrange *iftar* inside the mosque because of social distancing rules. This service was open to our neighbours and people of all faiths. We also dropped off food to the elderly and venerable during Ramadan. We provided a hot cooked meal for North Middlesex Hospital staff. This was a way of showcasing our gratitude to the NHS staff for the amazing work they had been doing during the pandemic.

4. Fundraising

We successfully completed the building of the *Amanah* wall during the first Covid-19 lockdown in 2020. *Amanah* means security and the new wall has certainly added an added layer of security around our masjid. *JakakAllah Khair* to all those who donated.



In Ramadan 2020, the mosque was closed so we took part in Launchgood's online fundraising campaign to pay for Covid-19 costs. The mosque was closed for a long time with overheads but no regular income. Alhamdulillah, we had a very good response from our *musallis* and their friends and relatives. We successfully raised £26,671 in our first ever online campaign. This included the top prize of \$5,000 for attracting the most donors on a single day.

On 30 July 2020, we took part in the *Arafah Day (Pilgrim)* challenge on Launchgood and successfully raised £12,918. We had further successes on Launchgood's '*Jummah Giving*' challenge encouraging mosques to fundraise online during the pandemic.

We have been touched by the enormous generosity of our *musallis* and the community which loves Masjid Ayesha Tottenham. Our success in online fundraising has meant that we managed to mitigate any losses in revenue that we had suffered when the mosque was closed due to Covid-19 lockdowns.

5. Repairs and Maintenance

We have undertaken significant repairs and maintenance works during 2020/21. We arranged a deep cleaning of the external parts of the mosque. We replaced and upgraded the mosque sign outside, because the old one was damaged. We re-painted the entirety of the premises inside the mosque during the first lockdown. We upgraded the lighting inside

the mosque to LED lighting to improve efficiency and reduce our electricity bill. We continue to monitor any repairs and maintenance works on an ongoing basis.

Social Welfare

6. Covid-19 pop-up vaccine clinic

On 22 March 2021, our masjid operated a Covid vaccine pop-up session upstairs when the mosque's doors were opened to people of all faiths and backgrounds. We are grateful to Dr Muhammad Akunjee, a local GP who had been advising the mosque during the pandemic for helping to arrange the vaccine pop-up session. Hundreds of people came to our mosque and received their first Covid vaccine dose.



7. Advice and Counselling

Our respected imams Sheikh Khidir Hussain and Sheikh Sayem Chowdhury have provided advice and counselling sessions throughout the year, again within COVID guidelines. They have been dealing with a wide range of matters such as marriage, divorce, family related issues and also spirituality. Our Muslim community has benefited hugely from their services.

8. Marriage Service

Islamic Community Centre is already registered to solemnise Islamic marriages. The imams have carried out this service on many occasions for the members of our community.

9. Visits

Our respected imams Sheikh Khidir Hussain and Sheikh Nurur Rahman Chowdhury and other members and volunteers visited hospitals and houses (COVID restricted way) to meet patients and those that were unwell. During the pandemic, they organised virtual dua sessions for families who lost their loved ones or were unwell with Covid-19.

Education & Training

10. Tafsirul-Quran, Darsul Hadith and Fiqh Class

Following the withdrawal of COVID-19 restrictions our masjid again opened on 8 March 2021 and continued tafsir classes, Darsul Hadith and Fiqh class. During the lockdowns, our respected imams held classes online or posted videos of *tafsirul Qur'an*. As we are gradually resuming normal services, *tafsirul Qur'an* will once again be a regular feature of our weekly calendar.

Our imams provided *hadith* lessons online and through recorded videos during the pandemic. Face to face *hadith* classes are starting again now alhamdulillah. Sheikh Khidir Hussain runs a *fiqh* class in Arabic and English (*Fiqhus Sunnah*) every Thursday after *isha* prayer.

11. Evening and weekend Madrasah

The masjid has been providing an Islamic school from the very early days. At present, *Duha* Institute is providing an excellent service to our community. We had an external audit carried out of the madrasah and the feedback was excellent. During the lockdown madrasa run limited classes over online and zoom. Class room madrasa is due to start again in September 2021.

12. Women's and men's circles

Our sisters' Tarbiyah classes and men's Tarbiyah classes were closed during the lockdown period which will resume soon.

13. Quran & Arabic studies

Imam Nurur Rahman Chowdhury has started an online class where he teaches Quran and Arabic two days a week (Friday & Monday). Students from different areas have enrolled on the course and are developing gradually.

14. Youth Circle

Our masjid had been providing a youth circle every Friday after 7pm before the pandemic. The youth circle was held upstairs in the youth club. The key objective of this service was to bring our youth close to Islam through Islamic reminders and activities. This had to be discontinued due to the pandemic. There are plans afoot to re-open the youth circle and an announcement will be made imminently inshaAllah.

Reserves Policy:

The board has determined that the appropriate level of free reserves to be maintained which are not invested, will be equivalent to 6 to 9 months' operation costs, which is £40k to £60k. The charity has total free reserve fund of £162k (excluding fixed assets) which is enough for 12 months operational cost of the charity.

Review of Transactions and Financial Position:

With the commitments' indicated above, the financial position of the charity is very secure with net fund of £1,290,555 as at 31 March 2021.

Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in [England & Wales] requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 operation.

The trustees are responsible for keeping proper accounting records that 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Independent Examiner

Abacus Partners (Ldn) LLP were reappointed as the independent examiner for the following year.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.



Mr Ashik Ali

Secretary

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ISLAMIC COMMUNITY CENTRE

Year ended 31 March 2021

We have examined the accounts and statements on pages 10 to 12, which have been prepared on the basis of accounting policies set out on page 10.

Respective responsibilities of Directors and Examiner:

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £500,000 and I am qualified to undertake the examination by being a qualified member of the CIMA.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

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

have not been met; or

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



Mr Askir Khan ACMA
Abacus Partners (LDN) LLP
Chartered Certified Accountants
93 Stainsby Road, London E14 6 JL

12 September 2021

**ISLAMIC COMMUNITY CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

Incoming Resources	Notes	Unrestricted £	Restricted	2021 Total £	2020 Total £
Voluntary Income	3	56,733		56,733	94,357
Activities For Generating Funds	4	40,629	5,000	45,629	5,528
Sundry Income	5	1,973	23,456	25,429	7,817
Total Income		<u>99,335</u>	<u>28,456</u>	<u>127,791</u>	<u>107,702</u>
Resources Expended					
Voluntary Cost	6	451		451	350
Charitable Activities Cost	7	37,076	28,456	65,532	82,450
Governance and Support Cost	8	3,061		3,061	3,401
		<u>40,588</u>	<u>28,456</u>	<u>69,044</u>	<u>86,201</u>
Net income/deficit for the year		58,747	-	58,747	44,631
Funds at 1 April 2020		1,231,808		1,231,808	1,187,177
Funds at 31 March 2021		<u>1,290,555</u>	-	<u>1,290,555</u>	<u>1,231,808</u>

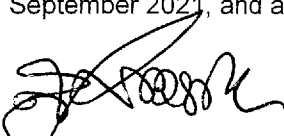
The notes on pages 11 to 13 form part of these accounts.

**ISLAMIC COMMUNITY CENTRE
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2021**

	Notes	2021 £	2020 £
Fixed Assets:			
Freehold Property		1,127,947	1,101,347
Furniture & Equipment's		-	1,750
	9	1,127,947	1,103,097
Current Assets:			
Other debtors	10	16,000	20,000
Cash in hand and at bank		155,617	114,411
		171,616	134,411
Creditors:			
Amount falling due within one year	11	1,008	1,309
Net Current Assets		170,608	133,102
Amount falling due after more than one year	12	8,000	22,500
Net Assets		1,290,555	1,213,699
Funds:			
Unrestricted fund b/fwd.		1,290,555	1,231,808
Total Funds		1,290,555	1,231,808

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of trustees and authorised for issue on 12 September 2021, and are signed on behalf of the board by:


 Nur A Chowdhury
 President

The notes on pages 11 to 13 form part of these accounts.

ISLAMIC COMMUNITY CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting Policies:

1.1 Basis of preparation of accounts:

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2015) - (Charities SORP 2015 (FRS 102)).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Income Recognition:

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

- Donation and other income recognised when received.
- Grants for immediate expenditure are accounted for when they become receivable.
- Grants / Donation restricted to future accounting period are deferred and recognised in those
- Grants / Donation for specific project are treated as restricted to the projects c/fwd. for future

1.3 Allocation of cost:

Costs are allocated between restricted and unrestricted fund according to the terms of income. Where items expended are mixed, they are apportioned between the categories according to the income they relate to as well as using best possible professional judgements.

1.4 Support cost:

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trusts programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

1.5 Tangible fixed assets and depreciation:

Fixed assets for the charity used are capitalised at cost. They are stated in the accounts at cost less depreciation.

Depreciation is calculated to write off the cost less their estimated residual value, over their expected useful lives on the following bases:

Land and buildings	None
Furniture, Fixture and Equipment's	10% on cost

1.6 Funds:

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.
- Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.
- Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.7 Going concern and COVID-19

At the time of approving the accounts, the trustees have a reasonable expectation that the charity had adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing accounts. Due to lockdown income has dropped but furlough claim helped to retain employees.

ISLAMIC COMMUNITY CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

2 Incoming Resources

The incoming resources and surplus are attributable to the principal activities of the charity.

INCOME SUMMARY

3 Voluntary Income:	Unrestricted	Restricted	2021	2020
	£	£	£	£
Friday Collection	11,487		11,487	37,578
Donation and Special Collection	45,246		45,246	63,839
	<u>56,733</u>	-	<u>56,733</u>	<u>101,417</u>
4 Activities For Generating Funds:	Unrestricted	Restricted	2021	2020
	£	£	£	£
Duha Institute & others	1,040		1,040	4,400
Martin Lewis Foundation		5,000	5,000	
Launchgood competition	39,589		39,589	1,402
	<u>40,629</u>	<u>5,000</u>	<u>45,629</u>	<u>5,802</u>
5 Sundry Income	Unrestricted	Restricted	2021	2020
	£	£	£	£
Gift Aid	1,973	-	1,973	7,914
JRS grant	-	23,456	23,456	2,000
	<u>1,973</u>	<u>23,456</u>	<u>25,429</u>	<u>9,914</u>
Total Income	<u>99,335</u>	<u>28,456</u>	<u>127,791</u>	<u>117,133</u>

EXPENSES SUMMARY

6 Voluntary Cost:	Unrestricted	Restricted	2021	2020
	£	£	£	£
Fundraising cost	-		-	1,344
Subscriptions	451		451	265
	<u>451</u>	-	<u>451</u>	<u>1,609</u>
7 Charitable Activities Cost:	Unrestricted	Restricted	2021	2020
	£	£	£	£
Wages including E'r NIC	12,617	23,456	36,073	39,138
Water rates	1,021		1,021	2,121
Iftar & other projects	1,781	5,000	6,781	4,570
Repair and Maintenance	4,596	-	4,596	2,120
Light & Heat	6,889		6,889	6,167
Cleaning inc COVID expenses	6,879		6,879	8,768
Insurance	1,657		1,657	2,342
Printing, Postage and Stationery	1,435		1,435	1,322
Telephone/Internet	201		201	210
	<u>37,076</u>	<u>28,456</u>	<u>65,532</u>	<u>66,758</u>
8 Governance/Support Cost:	Unrestricted	Restricted	2021	2020
	£	£	£	£
Printing, Postage and Stationery	359		359	1,322
Telephone/Internet	202		202	211
Bank and other Charges	-		-	-
Sundry Expenses	750		750	2
Depreciation on FF & Equipment's	1,750		1,750	2,600
	<u>3,061</u>	-	<u>3,061</u>	<u>4,135</u>
Total Expenses	<u>40,588</u>	<u>28,456</u>	<u>69,044</u>	<u>72,502</u>

ISLAMIC COMMUNITY CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

9 Tangible Fixed Assets:	Freehold	Furniture &	Total
	L/Building	Fittings	£
Cost at 01.04.2020	1,101,347	26,000	1,127,347
Additions	26,600		26,600
	<u>1,127,947</u>	<u>26,000</u>	<u>1,153,947</u>
Depreciation b/fwd.		24,250	24,250
Charge for the year		1,750	1,750
	<u>-</u>	<u>26,000</u>	<u>26,000</u>
Balance at 31.03.2021	<u>1,127,947</u>	-	<u>1,127,947</u>
Balance at 31.03.2020	<u>1,101,347</u>	<u>1,750</u>	<u>1,103,097</u>
10 Debtors & Prepayments		2021	2020
		£	£
Other loan- Enfield Faith Hub		<u>16,000</u>	<u>20,000</u>
11 Creditors & Accruals:		2021	2020
		£	£
Other Creditors and Accruals		-	-
Wages		-	-
Inland Revenue : Paye		1,008	1,309
		<u>1,008</u>	<u>1,309</u>
12 Q-e-Hasana (private personal loan)			
Payable after more than one year		<u>8,000</u>	<u>11,000</u>

13 Trustees Remuneration:

The trustees neither received nor waived any remuneration during the year 2021 (2020: £Nil)

14 Taxation:

The entity is a registered charity and does not undertake non-charitable activities and are entitled for tax exemption by the Inland Revenue.

15 Post Balance Sheet Events:

There were no significant post balance sheet events.

16 Transaction With Trustees:

There were no transactions with the trustees during the year, neither last year.

17 Contingent Liabilities:

The charity had no contingent liabilities as at 31 March 2021 nor at 31 March 2020.

18 Related Parties Transaction:

There were no discloseable related party transactions during the year.

19 Gifts In Kind And Volunteers:

During the year the charity benefited from unpaid work performed by 10-15 dedicated volunteers.