

**ISLAMIC COMMUNITY CENTRE**  
(ICC)  
Registered Charity no- 1012023

Reports and Financial Statements  
For the year ended 31 March 2022

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

**ISLAMIC COMMUNITY CENTRE**  
YEAR ENDED 31 MARCH 2022

Charity Information

Trustee	Mr Nur Chowdhury Mr M Ashik Ali Mr Nimbor Ali Mr Farouk A Bhekhum (died on 24/08/22) Mr Faruk Hossian Mr Khaled Moyeed (appointed on 08/01/23)
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 2022

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# ISLAMIC COMMUNITY CENTRE

## Trustees' Report

Year ended 31 March 2022

The Trustees present their report and the financial statements for the year ended 31 March 2022

### **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 living in Tottenham and also in the surrounding areas* to perform their five daily prayers as well as *jumu'ah*. We also hold two big congregations on the occasion of *Eid-ul-fitr and Eid-ul-adha*. We also had many funeral prayers throughout the year. The Masjid is open throughout the day so people are able to use the prayer space whenever they want. *We have more than a thousand people attending the masjid on a weekly basis to use the prayer facilities.*

### 2. Ramadan

In Ramadan 2022, we were able to pray tarweeh as normal. We had 3 guest Imams alongside our two Imams leading the prayer every night in Ramadan. We also had a few Egyptian guest reciters visit the Masjid occasionally during taraweeh.

### 3. Iftar Service

Part of our commitment to the community the Mosque provided the community with a hot meal every day before *iftar*. This service was open to our neighbours and people of all faiths. We also dropped off food to the elderly and venerable during Ramadan.

### 4. Fundraising

In Ramadan 2022, We collected funds for the Masjid from our congregation every Saturday during taraweeh and on the 27<sup>th</sup> of Ramadan. While the rest of the days were given to different registered charity organisations working to help the poor and needy locally and globally. Our generous musallis donated around £35000 to different charity organisations that came to collect at our Masjid.



## 5. Repairs and Maintenance

We have undertaken again significant repairs and maintenance works during 2021/22. This year it included complete change of PA system and set of speech recording. Also arranged jet cleaning around the mosque. Some areas re-painted and lighting upgraded.

## **Social Welfare**

### **6. Advice and Counselling**

Our respected imams Sheikh Khidir Hussain and Sheikh Sayem Chowdhury have provided advice and counselling sessions throughout the year. They have been dealing with a wide range of matters such as marriage, divorce, family related issues and also spirituality. Our local and wider Muslim community has benefited hugely from this service that has been provided by Majid Ayesha.

### **7. Marriage Service**

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

### **8. Visits**

Our respected imams Sheikh Khidir Hussain and Sheikh Nurur Rahman Chowdhury and other members and volunteers visited hospitals and houses to meet patients and those that were unwell. Our Imams and committee member regularly check up on our elderly musallis by phone or in person.

## **Education & Training**

### **9. Tafsirul-Quran, Darsul Hadith and Fiqh Class**

Both of our respected imams delivered classes on different areas of study connected to the Quran and Sunnah throughout the year. Imam Khidir Hussain delivered a weekly Quran and tajweed class for the elderly which took place every Wednesday after dhur Salah. He also delivered his Fiqh class and Hadith class after Asr in the main prayer hall. Imam Sayem Choudhury delivered his dasrul hadith class after Asr and gave regular reminders in Bengali.

## **10. 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. The Madrasah has been committed in providing excellent Islamic education to the next generation.

## **11. Women's and men's circles**

There are two weekly sisters circle that have been taking place throughout the year. The weekly fiqh class for the sisters led by Imam Khidir Hussain took place every Thursday after esha. While the Sunday sisters Islamic circle took place at 11am for Bengali speaking sisters.

## **14. Youth Circle**

Our masjid has been providing an amazing youth club for boys between the age of 8 and 15. The youth club took place upstairs and we have around 70 boys attending the monthly youth club. We also have a monthly gathering for boys aged between 16 and 25 called chai and chat. The key objective of these services was to bring our youth close to Islam through Islamic reminders and activities and brotherhood. This project has been a success and we were able to fund it through general donations from our musallis. We also held youth events throughout the year in the main hall where we had guest speakers and group activities.

### **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 £202k (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 £1,330,451 as at 31 March 2022.

## 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:

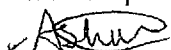
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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

8 January 2023

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

Year ended 31 March 2022

We have examined the accounts and statements on pages 8 to 12, which have been prepared on the basis of accounting policies set out on page 8.

## **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**

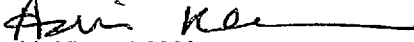
In connection with my examination, no matter has come to my attention:

(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  
8 January 2023

**ISLAMIC COMMUNITY CENTRE  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

		Unrestricted	Restricted	2022 Total	2021 Total
<b>Incoming Resources</b>	Notes	£		£	£
Voluntary Income	3	91,083		91,083	56,733
Activities For Generating Funds	4	21,667	0	21,667	45,629
Sundry Income	5	0	3,857	3,857	25,429
<b>Total Income</b>		<u>112,750</u>	<u>3,857</u>	<u>116,607</u>	<u>127,791</u>
<b>Resources Expended</b>					
Voluntary Cost	6	351		351	451
Charitable Activities Cost	7	71,636	3,857	75,493	65,532
Governance and Support Cost	8	867		867	3,061
		<u>72,854</u>	<u>3,857</u>	<u>76,711</u>	<u>69,044</u>
<b>Net income/deficit for the year</b>		39,896	-	39,896	58,747
Funds at 1 April 2021		1,290,555	-	1,290,555	1,231,808
<b>Funds at 31 March 2022</b>		<u>1,330,451</u>	<u>-</u>	<u>1,330,451</u>	<u>1,290,555</u>

The notes on pages 10 to 12 form part of these accounts.

**ISLAMIC COMMUNITY CENTRE**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2022**

		2022 £	2021 £
	Notes		
<b>Fixed Assets:</b>			
Freehold Property		1,127,947	1,127,947
Furniture & Equipment's		-	-
	9	1,127,947	1,127,947
<b>Current Assets:</b>			
Other debtors	10	16,000	16,000
Cash in hand and at bank		195,642	155,616
		211,641	171,616
<b>Creditors:</b>			
Amount falling due within one year	11	1,137	1,008
Net Current Assets		210,504	170,608
Amount falling due after more than one year	12	8,000	8,000
<b>Net Assets</b>		1,330,451	1,290,555
<b>Funds:</b>			
	0		
Unrestricted fund b/fwd.		1,330,451	1,290,555
<b>Total Funds</b>		1,330,451	1,290,555

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 8 January 2023, and are signed on behalf of the board by:

Nur A Chowdhury  
President

The notes on pages 10 to 12 form part of these accounts.

**ISLAMIC COMMUNITY CENTRE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**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. Post pandemic income continues to increase.

**ISLAMIC COMMUNITY CENTRE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**2 Incoming Resources**

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

**INCOME SUMMARY**

<b>3 Voluntary Income:</b>	Unrestricted	Restricted	2022	2021
	£	£	£	£
Friday Collection	43,323		43,323	11,487
Donation and Special Collection	47,760		47,760	45,246
	<u>91,083</u>	<u>-</u>	<u>91,083</u>	<u>56,733</u>
<b>4 Activities For Generating Funds:</b>	Unrestricted	Restricted	2022	2021
	£	£	£	£
Duha Institute & others	5,600		5,600	1,040
Martin Lewis Foundation		-	-	5,000
Launchgood competition	16,067		16,067	39,589
	<u>21,667</u>	<u>-</u>	<u>21,667</u>	<u>45,629</u>
<b>5 Sundry Income</b>	Unrestricted	Restricted	2022	2021
	£	£	£	£
Gift Aid	-	-	-	1,973
JRS grant	-	3,857	3,857	23,456
	<u>-</u>	<u>3,857</u>	<u>3,857</u>	<u>25,429</u>
<b>Total Income</b>	<b><u>112,750</u></b>	<b><u>3,857</u></b>	<b><u>116,607</u></b>	<b><u>127,791</u></b>
<b>EXPENSES SUMMARY</b>				
<b>6 Voluntary Cost:</b>	Unrestricted	Restricted	2022	2021
	£	£	£	£
Fundraising cost	-		-	-
Subscriptions	351		351	451
	<u>351</u>	<u>-</u>	<u>351</u>	<u>451</u>
<b>7 Charitable Activities Cost:</b>	Unrestricted	Restricted	2022	2021
	£	£	£	£
Wages including E'r NIC	33,529	3,857	37,386	36,073
Water rates	1,016		1,016	1,021
Iftar & other projects	4,600		4,600	6,781
Repair and Maintenance	12,869	-	12,869	4,596
Light & Heat	5,576		5,576	6,889
Cleaning inc COVID expenses	10,075		10,075	6,879
Insurance	1,689		1,689	1,657
Printing, Postage and Stationery	1,888		1,888	1,435
Telephone/Internet	394		394	201
	<u>71,636</u>	<u>3,857</u>	<u>75,493</u>	<u>65,532</u>
<b>8 Governance/Support Cost:</b>	Unrestricted	Restricted	2022	2021
	£	£	£	£
Printing, Postage and Stationery	472		472	359
Telephone/Internet	395		395	202
Sundry Expenses	-		-	750
Depreciation on FF & Equipment's	-		-	1,750
	<u>867</u>	<u>-</u>	<u>867</u>	<u>3,061</u>
<b>Total Expenses</b>	<b><u>72,854</u></b>	<b><u>3,857</u></b>	<b><u>76,711</u></b>	<b><u>69,044</u></b>

**ISLAMIC COMMUNITY CENTRE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

9 Tangible Fixed Assets:	Freehold L/Building	Furniture & Fittings	Total £
Cost at 01.04.2021	1,127,947	26,000	1,153,947
Additions	-	-	-
	<u>1,127,947</u>	<u>26,000</u>	<u>1,153,947</u>
Depreciation b/fwd.		26,000	26,000
Charge for the year		-	-
	<u>-</u>	<u>26,000</u>	<u>26,000</u>
Balance at 31.03.2022	<u>1,127,947</u>	-	<u>1,127,947</u>
Balance at 31.03.2021	<u>1,127,947</u>	-	<u>1,127,947</u>
10 Debtors & Prepayments		2022	2021
		£	£
Other loan- Enfield Faith Hub		<u>16,000</u>	<u>16,000</u>
11 Creditors & Accruals:		2022	2021
		£	£
Other Creditors and Accruals		-	-
Inland Revenue : Paye		<u>1,137</u>	<u>1,008</u>
		<u>1,137</u>	<u>1,008</u>
12 Q-e-Hasana (private personal loan)			
Payable after more than one year		<u>8,000</u>	<u>8,000</u>

**13 Trustees Remuneration:**

The trustees neither received nor waived any remuneration during the year 2022 (2021: £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 2022 nor at 31 March 2021.

**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.

