

**Canterbury Muslim Cultural Centre**

**Unaudited**

**Trustees' Report and Financial Statements**

**for the Year Ended 31 December 2021**

**Canterbury Muslim Cultural Centre**

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for the Year Ended 31 December 2021**

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**Canterbury Muslim Cultural Centre**

**Reference and Administrative Details**  
**Of the Charity, its Trustees and Advisors**  
**for the Year Ended 31 December 2021**

**TRUSTEES:** Dr Sinan Rawi  
Mr Zayed Zaheer  
Dr Nazir Bashir  
Dr Nihad Tamimi A M  
Mr Ramazan Altun

**REGISTERED OFFICE:** 1 Giles Lane  
Canterbury  
Kent  
CT2 7LT

**CHARITY REGISTERED  
NUMBER:** 1064305

**ACCOUNTANTS:** A.K & Co (Accountancy Services) Ltd  
19 Victoria Terrace  
Hove  
East Sussex  
BN3 2WB

## **Canterbury Muslim Cultural Centre**

### **Trustees' Report** **for the Year Ended 31 December 2021**

The Trustees present their annual report together with the financial statement of the Charity for the period 1 January 2021 to 31 December 2021. The Trustees confirm that the Annual report and financial statement of the charity comply with the current statutory requirements, the requirements of the charities governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

There were no changes in any structure, governance and management for the period ended 31 December 2021.

#### **OBJECTIVE AND ACTIVITIES**

The Charity's activities during the year in line with its governing documents were:

To advance the Islamic religion in accordance with the Quran and sunnah of the prophet Mohammed.

To cultivate the education of Muslim children in according to the tenets and teaching of Islam.

Additional activities during the year were:

To provide social, cultural and faith-based needs to the Muslim community.

To provide social and cultural contacts for the students and the visitors from home and abroad.

To hold the daily prayers and the Friday Service for men, women and children.

To provide a Sunday school and Arabic language classes to the children and teenagers at the university campus.

To co-ordinate advice and support to the local stakeholders including Local Police Force, the City Council, the Prison Services, the Local Hospitals, the University of Kent, Cadma, Candifa and other statutory and voluntary bodies.

To encourage social inclusion by bringing the Muslim community in contact with the wider community.

To give advice and provide support to the bereaved families, to hold prayer and to arrange the burial, with the help of the Imam and the committee.

To generate funds only from donations and charitable events and only use them for peaceful purposes.

To raise funds towards extending the building at the mosque.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The trustees have reviewed the reserves of the charity, and have deemed no change is required.

##### **Principal funding sources**

The charity's main source of income is donation from members of the congregation.

##### **Investment policy**

Currently, the charity has investment in one dwelling, being the mosque. It is the intention within the next financial year to utilise surplus reserves towards the mosque extension project.

##### **Future plans**

The Extension Project

Plans have been developed towards a two-story build, expanding the main hall and upper floors into residence areas. Phase one is due to commence in October 2022, with construction anticipated to be completed at Ramadan 2023. The following phase is expected to commence from Eid with completion by June 2023.

**Statement of 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).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year.

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;
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees' annual report was approved on ..... and signed on behalf of the board of trustees by:

.....

Date: .....

**Canterbury Muslim Cultural Centre**

**Income & Expenditure Statement**  
**for the Year Ended 31 December 2021**

	Notes	2021 £	2020 £
<b>INCOME</b>		124,027	184,320
Direct costs		<u>8,621</u>	<u>1,231</u>
<b>GROSS SURPLUS/(DEFICIT)</b>		115,406	183,089
Administrative expenses		<u>94,645</u>	<u>51,232</u>
		20,761	131,857
Other operating income		<u>8,100</u>	<u>4,095</u>
<b>OPERATING SURPLUS/(DEFICIT)</b>	4	28,861	135,952
Interest receivable and similar income		<u>42</u>	<u>96</u>
<b>SURPLUS/(DEFICIT) BEFORE TAXATION</b>		28,903	136,048
Tax on surplus		<u>-</u>	<u>-</u>
<b>SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR</b>		<u><u>28,903</u></u>	<u><u>136,048</u></u>

The notes form part of these financial statements

**Canterbury Muslim Cultural Centre (Registered number: 1064305)**

**Balance Sheet**  
**31 December 2021**

	Notes	2021	2020
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	5	405,270	406,220
<b>CURRENT ASSETS</b>			
Debtors	6	-	812
Cash at bank		<u>342,141</u>	<u>310,676</u>
		342,141	311,488
<b>CREDITORS</b>			
Amounts falling due within one year	7	<u>1,312</u>	<u>512</u>
<b>NET CURRENT ASSETS</b>		<u>340,829</u>	<u>310,976</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>746,099</u>	<u>717,196</u>
<b>RESERVES</b>			
Capital account	8	343,319	343,319
Excess of Receipts over Payments	9	<u>402,780</u>	<u>373,877</u>
		<u>746,099</u>	<u>717,196</u>

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to the account records and the preparation of accounts.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed by:

.....

## Canterbury Muslim Cultural Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 1. STATUTORY INFORMATION

Canterbury Muslim Cultural Centre is an unincorporated charity, registered at the Charities Commission.

#### 2. ACCOUNTING POLICIES

##### **Statement of Compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and 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)).

##### **Basis of Preparation**

These 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 regarding the charity's ability to continue.

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc                      - 20% on cost

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 .

**Canterbury Muslim Cultural Centre**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

4. **EXCESS OF RECEIPTS OVER PAYMENTS FROM OPERATIONS**

This is stated after charging:

	2021	2020
	£	£
Depreciation - owned assets	<u>950</u>	<u>950</u>

5. **TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1 January 2021 and 31 December 2021	<u>402,422</u>	<u>16,339</u>	<u>418,761</u>
<b>DEPRECIATION</b>			
At 1 January 2021	-	12,541	12,541
Charge for year	<u>-</u>	<u>950</u>	<u>950</u>
At 31 December 2021	<u>-</u>	<u>13,491</u>	<u>13,491</u>
<b>NET BOOK VALUE</b>			
At 31 December 2021	<u>402,422</u>	<u>2,848</u>	<u>405,270</u>
At 31 December 2020	<u>402,422</u>	<u>3,798</u>	<u>406,220</u>

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Other debtors	<u>-</u>	<u>812</u>

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade creditors	-	500
Taxation and social security	12	12
Other creditors	<u>1,300</u>	<u>-</u>
	<u>1,312</u>	<u>512</u>

**Canterbury Muslim Cultural Centre**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

8.	<b>CAPITAL ACCOUNT</b>	2021	2020
		£	£
	Other debtors	<u>343,319</u>	<u>343,319</u>
9.	<b>RECEIPT &amp; PAYMENT ACCOUNT</b>	2021	
	At 1 January 2021	378,877	
	Excess of Receipts over Payments	28,903	
	At 31 December 2021	<u>402,780</u>	

**Canterbury Muslim Cultural Centre**

**Detailed Profit and Loss Account**  
**for the Year Ended 31 December 2021**

	2021		2020	
	£	£	£	£
<b>Income</b>				
Donations	109,532		163,464	
Arabic School	1,500		3,631	
Rental income	<u>12,995</u>		<u>17,225</u>	
		124,027		184,320
<b>Direct cost</b>				
Other direct costs		<u>8,621</u>		<u>1,231</u>
<b>GROSS SURPLUS/(DEFICIT)</b>		115,406		183,089
<b>Other income</b>				
Other operating income	8,100		4,095	
Deposit account interest	<u>42</u>		<u>96</u>	
		8,142		4,191
		<u>123,548</u>		<u>187,280</u>
<b>Administrative Expenditure</b>				
<b>Premises costs:</b>				
Rent	-		150	
Rates and water	3,265		3,584	
Light and heat	4,646		3,403	
Household and cleaning	<u>3,647</u>		<u>2,001</u>	
		<u>11,558</u>		<u>9,138</u>
<b>Employee costs:</b>				
Wages	26,505		11,050	
Social security	-		145	
Temporary staff and Recruitment	<u>1,500</u>		<u>4,029</u>	
		<u>28,005</u>		<u>15,224</u>
<b>General administrative costs:</b>				
Insurance	1,162		1,302	
Hire of equipment	275		400	
Equipment expensed	233		2,617	
Telephone and fax	333		506	
Stationary and printing	528		31	
Travelling	-		897	
Repairs and renewals	4,255		4,236	
Sundry expenses	868		20	
Subscriptions	479		125	
Depreciation of tangible fixed assets	<u>950</u>		<u>950</u>	
		<u>9,084</u>		<u>11,084</u>

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<b>Legal and professional costs:</b>			
Accountancy	800	500	
Advertising and PR	855	688	
Legal and professional fees	<u>9,065</u>	<u>137</u>	
		<u>10,720</u>	<u>4,191</u>
<b>Charitable costs:</b>			
Donations	16,496	14,078	
Voucher costs	11,847	-	
Refugee support costs	<u>6,038</u>	-	
		<u>34,380</u>	<u>14,078</u>
<b>Finance costs</b>			
Finance charges		<u>898</u>	<u>383</u>
<b>Total Expenditure</b>		<u>94,645</u>	<u>51,952</u>
<b>NET SURPLUS/(DEFICIT)</b>		<u><u>28,903</u></u>	<u><u>136,048</u></u>

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