

Charity number: 1064305

Canterbury Muslim Cultural Centre

**Trustees' Report and Financial Statements
for the Year Ended 31 December 2023**

Canterbury Muslim Cultural Centre

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for the Year Ended 31 December 2023

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Canterbury Muslim Cultural Centre
Reference and Administrative Details of the Charity
for the Year Ended 31 December 2023

TRUSTEES:

Dr Sinan Rawi
Dr Nazir Bashir
Dr Nihad Tamimi
Mr Ramazan Altun

CHARITY REGISTERED NUMBER:

1064305

REGISTERED OFFICE:

1 Giles Lane
Canterbury
Kent
England
CT2 7LT

INDEPENDENT EXAMINER:

Matthew Bugby ACCA
A.K. & Co (Accountancy Services) Ltd
19 Victoria Terrace
Hove
East Sussex
BN3 2WB

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Canterbury Muslim Cultural Centre
Trustees' Report
for the Year Ended 31 December 2023

The Trustees present their annual report together with the financial statements of the Charity for the 1 January 2023 to 31 December 2023.

OBJECTIVES AND ACTIVITIES

The main activities of the charity were, but not limited to:

1. To serve the religious needs of Muslims in Canterbury and the surrounding areas in accordance with the Quran and Hadith.
2. Provide and advance the education of Muslims and local communities in accordance with the tenets and teachings of Islam according to the Quran and Hadith.
3. To cultivate and promote understanding between the Muslims and the Community of Canterbury.

Additional activities, included but were not limited to:

- 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 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

Achievement and Performance

The total incoming resources for the year were £781,684 (2022 : £187,861). Total resources expended were £94,845 (2022: £106,729), leaving net incoming resources of £686,839 (2022: £81,132) before transfers.

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Trustees' Report
for the Year Ended 31 December 2023

Going Concern

The trustees have reviewed the charity's forecasts and, considered the current economic position and its impact on the charity's ability to remain operational, and the trustees are confident the charity will have sufficient resources to continue for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Reserves Policy

The charity intends to hold reserves to cover at least 3 or 6 months of the running costs of the charity.

Principal Funding

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

Principal Risks and Uncertainties

The principal risks facing the Mosque are:

Reputational risk - mitigated by regular review and assessment by the trustees

Financial risk - the risk of a decline in donations and funding, however this has been mitigated by proactiveness towards fundraising towards the Mosques projects and wider social outreach in the community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Canterbury Muslim Cultural Centre is governed by constitution adopted on 19th May 1997 and amended 3rd July 1997

General Overview

The Mosque continues to enjoy good relationships and partnerships with local communities and stakeholders around the Canterbury and South-East region.

The first phase of the mosque extension project was completed in the year giving the mosque a larger space for the communion to gather. To fund this project a significant effort was made in the year to raise funds which is to explain for the significant increase in donations received.

Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

Policies adopted for the induction and training of Trustees

The policies adopted are those of the Charity Commission publications as per the website. Trustees are reminded Periodically to review these documents, and new trustees are issued with access to copies for perusal.

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Trustees' Report
for the Year Ended 31 December 2023

Pay policy for key management personnel

Pay reviews for all staff are conducted annually by the Trustee board

Trustee's appointment and resignations during the year

During the year Mr Zayed Zaheer resigned as a trustee. No further trustees were appointed in the year

FUTURE PLANS

Key targets for the forthcoming year are to develop our work under three strategic themes:

Infrastructure Support

Improving our buildings and services and we will:

Continue to offer a good quality and professional service to our members

Maintain a diverse membership

Utilise a broad range of communication channels to engage a more responsive service with our members

Provide regular opportunities for our members to network with others with a view to collaborative working

Provide relevant information in a timely and succinct way so it is accessible to all.

Keep up to date with legislative changes and our members are kept informed of developments

Community engagement and development

Continue to promote, represent and advocate for the Voluntary and Community sector on various strategic local and national partners

Develop our youth programmes and continue to support interfaith projects locally and nationally

Develop theme programmes for awareness of health and wellbeing, utilising experts from the membership

Core

To ensure CMCC is sustainable that can support its members and the wider muslim and non-muslim community of Canterbury

Extension

The final works in relation to the Mosque extension are due to be completed in the early part of 2024

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Trustees' Report
for the Year Ended 31 December 2023

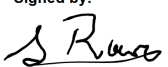
Statement of Trustees' responsibilities

The Trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

select suitable accounting policies and then apply them consistently;
observe the methods and principles of the Charities SORP (FRS 102);
make judgements and accounting estimates that are reasonable and prudent;
state whether applicable UK Accounting Standards (FRS 102) 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 Charities Act. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Signed by:

OFF34236606441E.....

Trustee Sinan Rawi

Date: 11/3/2025

Signed by:

A4BA33CF9B94469.....

Trustee Nihad Timimi

Date: 11/3/2025

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Canterbury Muslim Cultural Centre
Independent Examiner's Report
for the Year Ended 31 December 2023

I report to the trustees on my examination of the accounts of Canterbury Muslim Cultural Centre for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed

Dated

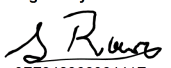
Matthew Bugby ACCA
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 Canterbury Muslim Cultural Centre
 Statement of Financial Activities
 for the Year Ended 31 December 2023

	Notes	Unrestricted Fund	Restricted Fund	2023 £	2022 £
INCOME FROM:					
Donations and legacies	3	309,594	460,321	769,915	173,166
Charitable activities	4	11,410	-	11,410	14,575
Investment	5	359	-	359	120
Total		<u>321,363</u>	<u>460,321</u>	<u>781,684</u>	<u>187,861</u>
EXPENDITURE ON:					
Charitable activities	6	71,335	23,510	94,845	106,729
Total		<u>71,335</u>	<u>23,510</u>	<u>94,845</u>	<u>106,729</u>
NET INCOME/(EXPENDITURE)		250,028	436,811	686,839	81,132
RECONCILIATION OF FUNDS					
Total funds brought forwards		421,734	405,497	827,231	746,099
TOTAL FUNDS CARRIED FORWARD		<u><u>671,762</u></u>	<u><u>842,308</u></u>	<u><u>1,514,070</u></u>	<u><u>827,231</u></u>

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 Canterbury Muslim Cultural Centre
 Statement of Financial Position
 for the Year Ended 31 December 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible Assets	7	1,525,291	655,293
		1,525,291	655,293
CURRENT ASSETS			
Debtors	8	4,238	22,131
Cash at bank and in hand		96,542	149,952
		100,780	172,083
CREDITORS			
Amounts falling due within one year	9	-	-145
NET CURRENT ASSETS/LIABILITIES		100,780	171,938
TOTAL ASSETS LESS CURRENT LIABILITIES		1,626,071	827,231
CREDITORS			
Amounts falling due after one year	10	-112,000	-
NET ASSETS		1,514,071	827,231
FUNDS			
General funds	11	671,762	421,734
Restricted funds		842,309	405,497
Total funds		1,514,071	827,231

Signed by:

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Trustee Sinan Rawi

Date: 11/3/2025

Signed by:

A4BA33CF9B94469.....

Trustee Nihad Timimi

Date: 11/3/2025

Canterbury Muslim Cultural Centre
Notes to the Financial Statements
for the Year Ended 31 December 2023

1 GENERAL INFORMATION

Canterbury Muslim Cultural Centre is an unincorporated charity, registered at the Charities Commission, registered charity number 1064305. The principal address is 1 Giles Lane, Canterbury, Kent, CT2 7LT.

2 ACCOUNTING POLICIES

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102)

"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 2019)", Financial Reporting Standard 102

"The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

Going concern

The financial statements are prepared on a going concern basis and there are no material uncertainties that cast significant doubt on the Charity's ability to continue as a going concern.

Income

Income is measured at the fair value of the donation or funding received or receivable, once the charity has entitlement to the income and it is probable it will be received.

Grants are included on a receivables basis.

Income tax recoverable in relation to investment income is recognised at the time the investment income is received.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, and is inclusive of irrecoverable VAT.

Depreciation

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

Fixtures and fittings	- 25% on reducing balance
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Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

Taxation

The charity is exempt from corporation tax on charitable activities.

Canterbury Muslim Cultural Centre
Notes to the Financial Statements
for the Year Ended 31 December 2023

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Provisions are measured at the best estimate of the amounts requires to settle the obligation. Where the effect of time value money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability.

Pensions

The charity does not operate any pension scheme for its employees.

Fund accounting

General funds are unrestricted funds which 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 costs 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 of the financial statements.

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 assessments 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.

Average number of employees

The average number of employees during the year was as follows:

	2023		2022
	No.		No.
Employees	2		3

No employee received remuneration amounting to more than £60,000 in either year.

No trustees were remunerated for the year under review, nor did they receive any benefits

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 Canterbury Muslim Cultural Centre
 Notes to the Financial Statements
 for the Year Ended 31 December 2023

3 DONATIONS AND LEGACIES

	Unrestricted Fund	Restricted Fund	2023 £	2022 £
General Donations	163,191	-	163,191	92,283
Extension Donations	-	446,275	446,275	39,919
Funeral Donations	-	633	633	240
Jumuah Donations	80,136	-	80,136	38,419
Zakat Donations	-	13,413	13,413	2,305
Gift aid income	66,267	-	66,267	-
	<u>309,594</u>	<u>460,321</u>	<u>769,915</u>	<u>173,166</u>

4 CHARITABLE ACTIVITIES

	Unrestricted Fund	Restricted Fund	2023 £	2022 £
Space Rental	-	-	-	8,355
Arabic School	11,410	-	11,410	6,220
	<u>11,410.00</u>	<u>-</u>	<u>11,410</u>	<u>14,575</u>

5 INVESTMENT INCOME

	Unrestricted Fund	Restricted Fund	2023 £	2022 £
Bank interest received	359	-	359	120

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Fund	Restricted Fund	2023 £	2022 £
Costs of charitable activities	71,335	23,510	94,845	106,729

	Unrestricted Fund	Restricted Fund	2023 £	2022 £
Direct Costs				
Costs of fundraising	1,501	1,767	3,268	8,492
Administrative costs				
Premises costs				
Rent and venue hire	0	6,325	6,325	-
Rates and water	1,575	-	1,575	1,310
Light and heat	3,908	-	3,908	5,021
Household and cleaning	1,156	-	1,156	4,400
Employee costs				
Wages and salaries	28,279	-	28,279	34,113
Temporary staffing	985	-	985	847

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 Canterbury Muslim Cultural Centre
 Notes to the Financial Statements
 for the Year Ended 31 December 2023

General Administrative costs

Insurance	-	-	-	1,339
Hire of equipment	241	-	241	290
Equipment expensed	467	-	467	275
Telephone	219	-	219	388
Print and stationary	109	-	109	168
Fundraising costs	2,688	-	2,688	89
Repairs and renewals	2,357	-	2,357	5,345
Website costs	2,406	-	2,406	-
Sundry expenses	84	-	84	164
One-off costs to Imam	1,100	-	1,100	-
Subscriptions	126	-	126	500
Depreciation of fixed assets	594	-	594	593
Legal and professional costs				
Accountancy	600	-	600	600
Advertising and PR	-	289	289	6,919
Legal and professional fees	401	290	691	28
Charitable costs				
Donations and refugee support costs	13,783	500	14,283	19,848
Voucher costs	0	14,339	14,339	13,825
Finance costs				
Bank and Enthuse charges	8,757	-	8,757	2,175

71,335	23,510	94,845	106,729
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7 TANGIBLE FIXED ASSETS

	Land and Buildings	Plant and Machinery	Total
COST	£	£	£
At 1 January 2023	652,919	16,458	669,377
Additions	870,592	-	870,592
Disposals	-	-	-
At 31 December 2023	<u>1,523,511</u>	<u>16,458</u>	<u>1,539,969</u>
DEPRECIATION			
At 1 January 2023	-	14,084	14,084
Charge for the year	-	594	594
Disposals	-	-	-
At 31 December 2023	<u>-</u>	<u>14,678</u>	<u>14,678</u>
NET BOOK VALUE			
At 31 December 2023	<u>1,523,511</u>	<u>1,780</u>	<u>1,525,291</u>
At 31 December 2022	<u>652,919</u>	<u>2,374</u>	<u>655,293</u>

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 Canterbury Muslim Cultural Centre
 Notes to the Financial Statements
 for the Year Ended 31 December 2023

8 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Enthuse Debtor	4,238	22,131
	4,238	22,131

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Taxation and social security	0	145
	0	145
	0	145

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Loan payable	112,000	-
	112,000	-
	112,000	-

11 RECEIPT & PAYMENT ACCOUNT

	2023
	£
At 1 January 2023	827,231
Excess of Receipts over Payments	686,840
At 31 December 2023	1,514,071

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 Canterbury Muslim Cultural Centre
 Detailed Income and Expenditure
 for the Year Ended 31 December 2023

13 MOVEMENT IN FUNDS

	Incoming Resources £	-	Resources Expended £	Movement in Funds £
Unrestricted funds				
General fund	321,363	-	71,335	250,028
Restricted funds				
Restricted funds	460,321	-	23,510	436,811
	<u>781,684</u>	<u>-</u>	<u>94,845</u>	<u>686,839</u>

	At 01/01/2023 £	-	Movement in funds £	At 31/12/2023 £
Unrestricted funds				
General fund	421,734	-	250,028	671,762
Restricted funds				
Restricted funds	405,497	-	436,811	842,308
	<u>827,231</u>	<u>-</u>	<u>686,839</u>	<u>1,514,070</u>

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 Canterbury Muslim Cultural Centre
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Income and Expenditure by Restricted Fund

Burial Fund

Account	2023	2022
Income		
Funeral Fund	633	240
Total Income	633	240
Expenditure		
Burial and funeral expenses	500	-
Total Overhead Costs	500	0.00
Total Surplus/(Deficit)	133	240

Mosque Extension Fund

Account	2023	2022
Income		
Mosque's Extension Fund	446,275	39,919
Total Income	446,275	39,919
Expenditure		
Advertising & Marketing	289	6,300
Legal and professional fees	291	-
Auction costs	297	-
Qari expenses	1,470	-
Venue Hire	6,324	-
Total Overhead Costs	8,671	6,300
Total Surplus/(Deficit)	437,604	33,619

Zakat Fund

Account	2023	2022
Income		
Donations	13,413	2,304
Total Income	13,413	2,304
Expenditure		
Vouchers & gifts	14,339	-
Total Overhead Costs	14,339	-
Total Surplus/(Deficit)	- 925	2,304

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 Canterbury Muslim Cultural Centre
 Notes to the Financial Statements
 for the Year Ended 31 December 2023

General fund

<u>Account</u>	<u>2023</u>	<u>2022</u>
Income		
Arabic School fund	11,410	6,220
Donations	163,191	95,413
Gift Aid	66,267	
Interest Income	359	120
Rental Income	0	8,355
Card Donations - Square	7,633	698
Jumuah - Cash Donations	24,326	25,363
Jumuah - Paypal Donations	48,177	12,359
Total Income	321,363	148,527
Expenditure		
Advertising & Marketing	0	619
Audit & Accountancy fees	600	650
Bank Fees	239	1
Charitable Donations	13,783	16,943
Cleaning	1,156	5,700
Competition Prizes	85	610
Depreciation Expense	594	594
Employers National Insurance	102	1,089
Equipment expensed	467	275
Equipment hire	241	290
Events and Workshops	2,688	1,704
Afghan Refugee Support costs	0	3,124
Vouchers and Gift Cards	(0)	13,606
General Expenses	2,105	3,560
Insurance	0	1,339
Online quiz platform	0	160
Legal and professional fees	400	0
Light, Power, Heating	3,908	5,021
Postage, Freight & Courier	9	18
Cards	100	150
Rates	30	0
Rent and venue hire	0	825
Repairs & Maintenance	136	1,785
Salaries	30,377	36,925
Staff Training	0	28
Subscriptions	126	500
Telephone & Internet	219	388
Fundraising	401	89
Water rates	1,545	1,310
Iftar costs	0	7,080
Auction costs	0	0
Enthuse charges	8,633	2,174
Website	2,406	0
Gifts to Arabic School Teachers	985	0
Total Overhead Costs	71,335	106,559
Total Surplus/(Deficit)	250,028	41,968