

Charity number: 1064305

Canterbury Muslim Cultural Centre

**Trustees' Report and Financial Statements
for the Year Ended 31 December 2024**

Canterbury Muslim Cultural Centre

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for the Year Ended 31 December 2024

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Canterbury Muslim Cultural Centre
Reference and Administrative Details of the Charity
for the Year Ended 31 December 2024

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:

Hussein Bhaiji CTA, FCCA, MSc
Merit Accountants and tax advisers Ltd
16 Upper Woburn Place
London
WC1H 0AF

Canterbury Muslim Cultural Centre
Trustees' Report
for the Year Ended 31 December 2024

The Trustees present their annual report together with the financial statements of the Charity for the 1 January 2024 to 31 December 2024.

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, 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 £200,964 (2023: £781,684). Total resources expended were £120,989(2023: £94,845), leaving net incoming resources of £79,975 (2023: £686,839) before transfers.

Canterbury Muslim Cultural Centre
Trustees' Report
for the Year Ended 31 December 2024

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.

Canterbury Muslim Cultural Centre
Trustees' Report
for the Year Ended 31 December 2024

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

There were no changes to the trustees during 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 mosque extension project has reached its final phase, with the majority of construction completed in 2024.

Some finishing and external works remain in progress and are expected to be completed shortly.

Canterbury Muslim Cultural Centre
Trustees' Report
for the Year Ended 31 December 2024

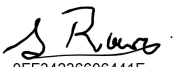
Statement of Trustees' responsibilities

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:

.....0FF34236606441E.....

Trustee Sinan Rawi

Date: 11/3/2025

Signed by:

.....A4BA33CF9B94469.....

Trustee Nihad Timimi

Date: 11/3/2025

Canterbury Muslim Cultural Centre
Independent Examiner's Report
for the Year Ended 31 December 2024

I report to the trustees on my examination of the accounts of Canterbury Muslim Cultural Centre for the year ended 31 December 2024.

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

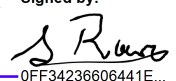
Hussein Bhaiji CTA, FCCA, MSc
Merit Accountants and tax advisers Ltd
16 Upper Woburn Place
London
WC1H 0AF

Canterbury Muslim Cultural Centre
Statement of Financial Activities
for the Year Ended 31 December 2024

		Unrestricted Fund	Restricted Fund	2024 £	2023 £
	Notes				
INCOME FROM:					
Donations and legacies	3	178,582	20,491	199,072	769,915
Charitable activities	4	951	-	951	11,410
Investment	5	941	-	941	359
Total		<u>180,474</u>	<u>20,491</u>	<u>200,964</u>	<u>781,684</u>
EXPENDITURE ON:					
Charitable activities	6	107,054	13,934	120,989	94,845
Total		<u>107,054</u>	<u>13,934</u>	<u>120,989</u>	<u>94,845</u>
NET INCOME/(EXPENDITURE)		73,419	6,556	79,976	686,839
RECONCILIATION OF FUNDS					
Total funds brought forwards		665,756	848,314	1,514,070	827,231
TOTAL FUNDS CARRIED FORWARD		<u><u>739,176</u></u>	<u><u>854,870</u></u>	<u><u>1,594,046</u></u>	<u><u>1,514,070</u></u>

Canterbury Muslim Cultural Centre
Statement of Financial Position
for the Year Ended 31 December 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible Assets	7	1,560,565	1,525,291
		1,560,565	1,525,291
CURRENT ASSETS			
Debtors	8	2,785	4,238
Cash at bank and in hand		110,597	96,542
		113,382	100,780
CREDITORS			
Amounts falling due within one year	9	- 1,237	0
NET CURRENT ASSETS/LIABILITIES			
		112,145	100,780
TOTAL ASSETS LESS CURRENT LIABILITIES			
		1,672,710	1,626,071
CREDITORS			
Amounts falling due after one year	10	- 78,664	- 112,000
NET ASSETS			
		1,594,046	1,514,071
FUNDS			
General funds	11	739,175	665,756
Restricted funds		854,870	848,314
Total funds		1,594,045	1,514,071

Signed by:

 0FF34236606441E.....

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 2024

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 2024

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:

	2024	2023
	No.	No.
Employees	1	2

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

Canterbury Muslim Cultural Centre
Notes to the Financial Statements
for the Year Ended 31 December 2024

3 DONATIONS AND LEGACIES

	Unrestricted Fund	Restricted Fund	2024 £	2023 £
General Donations	97,734		97,734	163,191
Extension Donations		9,190	9,190	446,275
Funeral Donations		240	240	633
Jumuah Donations	70,928		70,928	80,136
Zakat Donations		11,061	11,061	13,413
Giftaid	9,921		9,921	66,267
	<u>178,582</u>	<u>20,491</u>	<u>199,072</u>	<u>769,915</u>

4 CHARITABLE ACTIVITIES

	Unrestricted Fund	Restricted Fund	2024 £	2023 £
Space Rental	-	-	-	-
Arabic School	951		951	11,410
	<u>951</u>	<u>-</u>	<u>951</u>	<u>11,410</u>

5 INVESTMENT INCOME

	Unrestricted Fund	Restricted Fund	2024 £	2023 £
Bank interest received	941	-	941	359

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Fund	Restricted Fund	2024 £	2023 £
Costs of charitable activities	107,054	13,934	120,989	94,845

	Unrestricted Fund	Restricted Fund	2024 £	2023 £
Direct Costs				
Costs of fundraising			-	3,268
			-	
			-	
Administrative costs				
Premises costs				
Rent and venue hire	1,100	3,236	4,336	6,325
Rates and water	1,518		1,518	1,575
Light and heat	5,926		5,926	3,908
Household and cleaning	6,708		6,708	1,156
Employee costs			-	
Wages and salaries	27,842		27,842	28,279
Temporary staffing			-	985
Events and days out	9,213		9,213	

Canterbury Muslim Cultural Centre
Notes to the Financial Statements
for the Year Ended 31 December 2024

General Administrative costs

Insurance	1,640		1,640	-
Hire of equipment	482		482	241
Equipment expensed	1,791		1,791	467
Telephone	402		402	219
Print and stationary	258		258	109
Fundraising costs			-	2,688
Dates project	1,000		1,000	
Iftar costs	8,925		8,925	
Repairs and renewals	5,354		5,354	2,357
Website costs	2,951		2,951	2,406
Sundry expenses	3,617		3,617	84
One-off costs to Imam	3,600		3,600	1,100
Subscriptions	629		629	126
Depreciation of fixed assets	591		591	594
Legal and professional costs			-	
Accountancy	666		666	600
Advertising and PR			-	289
Legal and professional fees	200		200	691
Charitable costs			-	
Donations and refugee support costs	19,823		19,823	14,283
Voucher costs	1,540	10,698	12,238	14,338
Finance costs			-	
Bank and Enthuse charges	1,759		1,759	8,757
	<u>107,533</u>	<u>13,934</u>	<u>121,468</u>	<u>94,845</u>

7 TANGIBLE FIXED ASSETS

	Land and Buildings	Plant and Machinery	Total
COST	£	£	£
At 1 January 2023	1,523,511	16,458	1,539,969
Additions	35,083	782	35,865
Disposals	-	-	-
At 31 December 2023	<u>1,558,594</u>	<u>17,240</u>	<u>1,575,834</u>
 DEPRECIATION			
At 1 January 2023	-	14,678	14,678
Charge for the year	-	591	591
Disposals	-	-	-
At 31 December 2023	<u>-</u>	<u>15,269</u>	<u>15,269</u>
 NET BOOK VALUE			
At 31 December 2024	<u>1,558,594</u>	<u>1,971</u>	<u>1,560,565</u>
At 31 December 2023	<u>1,523,511</u>	<u>1,780</u>	<u>1,525,291</u>

Canterbury Muslim Cultural Centre
Notes to the Financial Statements
for the Year Ended 31 December 2024

8 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Enthuse Debtor	2,785	4,238
	2,785	4,238

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Taxation and social security	1,237	0
	1,237	0

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Loan payable	78,664	112,000
	78,664	112,000

11 RECEIPT & PAYMENT ACCOUNT

	2024
	£
At 1 January 2024	1,514,071
Excess of Receipts over Payments	79,976
At 31 December 2024	1,594,047

Canterbury Muslim Cultural Centre
Detailed Income and Expenditure
for the Year Ended 31 December 2024

13 MOVEMENT IN FUNDS

	Incoming Resources £	Resources Expended £	Movement in Funds £
Unrestricted funds			
General fund	180,474 -	107,054	73,419
Restricted funds			
Restricted funds	20,491 -	13,934	6,556
	200,964 -	120,989	79,976

	At 01/01/2024 £	Movement in funds £	At 31/12/2024 £
Unrestricted funds			
General fund	665,756	73,418	739,175
Restricted funds			
Restricted funds	848,314	6,556	854,870
	1,514,070	79,975	1,594,045

Canterbury Muslim Cultural Centre
Notes to the Financial Statements
for the Year Ended 31 December 2024

Income and Expenditure by Restricted Fund

Burial Fund

Account	2024	2023
Income		
Funeral Fund	240	633
Total Income	240	633
Expenditure		
Burial and funeral expenses		500
Total Overhead Costs	-	500
Total Surplus/(Deficit)	240	133

Mosque Extension Fund

Account	2,024	2,023
Income		
Mosque's Extension Fund	9,190	446,275
Total Income	9,190	446,275
Expenditure		
Advertising & Marketing		289
Legal and professional fees		291
Auction costs		297
Qori expenses		1,470
Venue Hire	3,236	6,324
Total Overhead Costs	3,236	8,671
Total Surplus/(Deficit)	5,953	437,604

Zakat Fund

Account	2024	2023
Income		
Donations	11,061	13,414
Total Income	11,061	13,414
Expenditure		
Vouchers & gifts	10,698	14,339
Total Overhead Costs	10,698	14,339
Total Surplus/(Deficit)	363 -	925

Canterbury Muslim Cultural Centre
Notes to the Financial Statements
for the Year Ended 31 December 2024

General fund

Account	2024	2023
Income		
Arabic School fund	951	11,410
Donations	97,734	163,191
Giftaid Income	9,920	66,267
Interest Income	941	359
Card Donations - Square		7,633
Jumuah - Cash Donations	27,393	24,326
Jumuah - Paypal Donations	43,535	48,177
Total Income	180,473	321,363
Expenditure		
Audit & Accountancy fees	666	600
Bank Fees	75	239
Charitable Donations	19,823	13,783
Cleaning	6,708	1,156
Competition Prizes		85
Depreciation Expense	591	594
Employers National Insurance		102
Equipment expensed	1,791	467
Equipment hire	482	241
Events and days out	9,213	2,688
Vouchers and Gift Cards	1,061	-
General Expenses	7,217	2,105
Insurance	1,640	-
Pension costs	375	-
Legal and professional fees	200	400
Light, Power, Heating	5,926	3,908
Postage, Freight & Courier	258	9
Cards		100
Rates	1,518	30
Rent and venue hire	1,100	-
Repairs & Maintenance	5,354	136
Salaries	27,467	30,377
Dates project	1,000	-
Subscriptions	629	126
Telephone & Internet	402	219
Fundraising		401
Water rates		1,545
Iftar costs	8,925	-
Auction costs		-
Enthuse charges	1,684	8,633
Website	2,951	2,406
Qori expenses		985
Total Overhead Costs	107,054	71,335
Total Surplus/(Deficit)	73,418	250,028