

COMPANY REGISTRATION NUMBER: 03278247

CHARITY REGISTRATION NUMBER: 1093925

**BAITUL AMAN MOSQUE & CULTURAL CENTRE LTD**

**Company Limited by Guarantee**

**Unaudited Financial Statements**

**30 November 2020**

# **BAITUL AMAN MOSQUE & CULTURAL CENTRE LTD**

**Company Limited by Guarantee**

## **Financial Statements**

<b>Year ended 30<sup>th</sup> November 2020</b>	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>3</b>
Independent examiner's report to the trustees	<b>6</b>
Statement of financial activities (including income and expenditure account)	<b>7</b>
Balance Sheet	<b>8</b>
Notes to the financial statements	<b>10</b>

# BAITUL AMAN MOSQUE & CULTURAL CENTRE LTD

Company Limited by Guarantee

## Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30<sup>th</sup> November 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30<sup>th</sup> November 2020.

### Reference and administrative details

**Registered charity name:** BAITUL AMAN MOSQUE & CULTURAL CENTRE LTD

**Charity registration number:** 1093925

**Company registration number:** 03278247

**Principal office and registered office:** 101 Braintree Street  
London  
E2 0FT

### The Trustees:

Mr Monjir Ali  
Mr Mohammed Abdullah Shahin  
Mr Amir Ali  
Mr Subhan Ali  
Mr Nurul Hoque  
Mr Saiful Ismail  
Mr Ismail Miah  
Mr Ayub Miah  
Mr Mohammed Abdullah Shahin  
Mr Khalil Uddin  
Mr Mojir Uddin  
Mr Bari Abdul

The directors, who are trustees for the purposes of charity law, have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

**Company Secretary** Mr Monjir Ali

**Independent Examiner** Mahbub & Co Ltd  
388-389, Romford Road  
London  
E7 8BS

## **Structure, governance and management**

### *Governing Document*

The Charity is constituted as a company limited by guarantee and is therefore governed by its Memorandum and Articles of Association incorporated 14 November 1996 as amended by special resolution dated 15 April 2007.

### *Appointment of trustees*

All members are requested to send nomination of trustees (directors) prior to the election day and are informed of the outgoing directors. Voting is by ballot and is supervised by two independent commissioners appointed by the board.

### *Trustee induction and training*

New trustees are briefed on their legal obligation under charity and company law, the content of Memorandum and Articles of Association, the committee and decision making processes and recent financial plan of the charity. This ensures that new trustees are aware of the scope of their responsibilities

### *Organisation*

The board of trustees administer the charity. The board meets regularly and is assisted by a management committee which is elected by members to assist the board in day to day operations covering religious functions, education of all age groups, supervising maintenance and renovation work, collection of funds and other matters arising from time to time. All the trustees and the management committee give their time freely and receive no remuneration or other financial benefits.

### *Risk Management*

The charity trustees have considered the major risks to which the charity is exposed and have reviewed those risks and steps have been taken to address those risks as follows:

- 1) Health and safety discussion at Board Meetings.
- 2) Financial policies and cash flow discussions with the bankers and frequent discussions with members.
- 3) Security and protection of property, staff, volunteers, students and congregation with the police, security firm, and insurance brokers.

### **Objectives and activities**

The Charity's object and its principal activity continues to be that of maintaining the mosque premises for prayers and worship, providing islamic education, and promoting the Islamic faith. The Charity is organised so that the board of directors, who are the Trustees of the Company, meet regularly in order to manage its affairs as there is no full-time administrator.

## **Achievements and performance**

There has been a steady increase in worshipers attending the mosque. Facilities for bathing and shrouding of dead in line with Islamic teachings are available in the mosque.

Necessary repairs were carried out to the mosque and investment properties in order to maintain these in good condition.

Being the mosque was closed for refurbishment and improvement the donation received during the year were significantly lower than the last year. The trustees consider that after the improvement the mosque started to run in full fledge and the performance is very satisfactory.

The educational activity of the Trust has been actively engaged in coping with the increase in students attending by recruiting part time teachers. The volunteers involved in this activity are an important resource in improving learning environment keeping in view the core Islamic values.

The trustees consider the performance of the Charity this year has been satisfactory.

## **Financial review**

The net income during the year amounted to £85,798 following appeals to raise funds for improvement and refurbishment of the mosque. Costs were contained within budget. The directors consider the financial position of the Charity, as shown in the Financial Statements, to be satisfactory.

## **Plans for future periods**

The aims of Baitul Aman Mosque include: To connect students to authentic Islamic teachings. To build and augment Islamic knowledge so as to understand how to live Islam practically. To enable a positive atmosphere conducive to productive learning and development. To increase student's love of Allah and His Messenger. To inspire students to embody the teachings of Islam and to be productive community role models. To instill confidence to respect others and their environments.

There are also plans to develop community programmes with wider community and other organisations as the trustees place great importance on sharing a good understanding of Islam with others whilst gaining an understanding of other cultures and traditions. Consideration is being given to build another floor above the secondary hall in order to accommodate increasing number of Madrasa attendees.

## **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption. The trustees' annual report was approved on 30 November 2020 and signed on behalf of the board of trustees by:



Mr Nurul Hoque- Trustee

**BAITUL AMAN MOSQUE & CULTURAL CENTRE LTD**

**Company Limited by Guarantee**

**Independent Examiner's Report to the Trustees of BAITUL AMAN MOSQUE & CULTURAL CENTRE LTD Year ended 30<sup>th</sup> November 2020**

I report to the trustees on my examination of the financial statements of BAITUL AMAN MOSQUE & CULTURAL CENTRE LTD for the year ended 30<sup>th</sup> November 2020.

**Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').


Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Mahbub Murshed  
Independent Examiner  
388-390, Romford Road  
London  
E7 8BS

# BAITUL AMAN MOSQUE & CULTURAL CENTRE LTD

Company Limited by Guarantee

Statement of Financial Activities

(including income and expenditure account)

Year ended 30<sup>th</sup> November 2020

	2020		2019	
Note	Unrestricted Fund £	Restricted Fund £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies 5	94,129	-	94,129	171,624
HMRC JRS Grant	10,793		10,793	
<b>Total income</b>	<b>104,920</b>	<b>-</b>	<b>104,920</b>	<b>171,624</b>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies 8	-	-	-	-
Investment management costs 9	-	-	-	-
Expenditure on charitable activities 10,11	62,788		62,788	<u>109,671</u>
<b>Total expenditure</b>	<b>62,788</b>	<b>-</b>	<b>62,788</b>	<b><u>109,671</u></b>
<b>Net income</b>	<u>42,132</u>		42,132	<u>61,953</u>
<b>Other recognised gains and losses</b>				
Gains from revaluation of fixed assets				
<b>Net movement in funds</b>	<b>42,132</b>		<b>42,132</b>	<b>61,953</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	<u>2,450,210</u>	-	<u>2,450,210</u>	<u>2,388,257</u>
<b>Total funds carried forward</b>	<b>2,492,342</b>	<b>-</b>	<b>2,492,342</b>	<b>2,450,210</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# BAITUL AMAN MOSQUE & CULTURAL CENTRE LTD

Company Limited by Guarantee

## BALANCE SHEET

30 November 2020

	Note	2020 £	£	2019 £
<b>Fixed assets</b>				
Tangible fixed assets	16		2,431,472	2,368,184
<b>Total fixed assets</b>			<b>2,431,472</b>	2,368,184
<b>Current assets</b>				
Debtors		4,080		4,010
Cash at bank and in hand		58,491		78,966
<b>Creditors: amounts falling due within one year</b>				
Other creditors including taxation and social security		-		-
Accruals and deferred income		<u>1,701</u>		<u>951</u>
<b>Total creditors</b>		<u>1,701</u>		<u>951</u>
<b>Net current assets</b>			<u>60,870</u>	<u>82,026</u>
<b>Total assets less current liabilities</b>			<u>2,492,342</u>	<u>2,450,210</u>
<b>Net assets</b>			<u>2,492,342</u>	<u>2,450,210</u>
<b>Funds of the charity</b>				
Restricted income funds:				
Revaluation reserve			-	-
Other restricted income funds			-	-
Unrestricted funds:				
Revaluation reserve		-		-
Other unrestricted income funds			<u>2,492,342</u>	<u>2,450,210</u>
<b>Total unrestricted funds</b>			<u>2,492,342</u>	<u>2,450,210</u>
<b>Total charity funds</b>	19		<u>2,492,342</u>	<u>2,450,210</u>

**BAITUL AMAN MOSQUE & CULTURAL CENTRE LTD**

**Company Limited by Guarantee  
Statement of Financial Position (*continued*)**

**30 November 2020**

For the year ending 30<sup>th</sup> November 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements. These financial statements have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 30<sup>th</sup> November 2020, and are signed on behalf of the board by:



Mr Nurul Hoque

Trustee

# BAITUL AMAN MOSQUE & CULTURAL CENTRE LTD

Company Limited by Guarantee

## Notes to the Financial Statements

Year ended 30<sup>th</sup> November 2020

### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 101 Braintree Street , London E2 0FT.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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)) and the Companies Act 2006.

### 3. Accounting policies

#### Basis of preparation

The 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 about the charity's ability to continue.

#### Disclosure exemptions

No cash flow statement has been presented for the company.

#### 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 estimates 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.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment. Restricted funds are subjected to restrictions on their

expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income: - income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. - legacy income is recognised when receipt is probable and entitlement is established. - income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers. - income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates: - expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods. - expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. - other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

### **Tangible assets**

Freehold Property is not depreciated as it is maintained to such a standard that the estimated residual value is not likely to be less than the cost.

### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and Fittings - 20 % straight line

#### 4. Limited by guarantee

The Company was incorporated as a company limited by guarantee and not having a share capital. Every member of the company has undertaken to contribute to the assets of the company, in the event of its being wound up while a member, within one year after ceasing to be a member, an amount not exceeding £100.

#### 5. Donations and legacies

	Unrestricted Fund £	Total funds 2020 £	Unrestricted Fund £	Total funds 2019 £
<b>Donations</b>				
Appeals & donations	94,129	<b>94,129</b>	171,624	171,624
<b>Grants</b>	10,793	10,793		
Membership & nomination fees	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>
	104,922	<b>104,922</b>	171,624	171,624

#### 6. Expenditure on charitable activities by fund type

	Unrestricted Fund £	Total funds 2020 £	Unrestricted Fund £	Total funds 2019 £
Mosque maintenance & upkeep	-	-	-	-
Education & religious service	-	-	-	-
Humanitarian Aid and Appeals	-	-	-	-
Support costs	62,788	<b>62,788</b>	<u>109,671</u>	<u>109,671</u>
	62,788	<b>62,788</b>	<u>109,671</u>	109,671

#### 7. Analysis of support costs

	Mosque Management £	Education £	Total 2020 £	Total 2019 £
Communications and IT	-	-	-	-
General office	60,567	-	<b>60,567</b>	107,481
Finance costs	1,471	-	<b>1,471</b>	1,440
Governance costs	<u>750</u>	<u>        </u>	<b>750</b>	<u>750</u>
	<u>62,788</u>	=	<u>62,788</u>	<u>109,671</u>

Support costs are allocated as appropriate on basis of staff time, floor area and usage.

## 8. Net income

Net income is stated after charging/(crediting):	<b>2020</b>	2019
	£	£
Depreciation of tangible fixed assets	<b>2,371</b>	2,796

## 9. Independent examination fees

	<b>2020</b>	2019
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>750</b>	750

## 14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2020</b>	2019
	£	£
Wages and salaries	<b>26,362</b>	29,527
Employer contributions to pension plans	-	<u>53</u>
	<b><u>26,362</u></b>	<b><u>29,580</u></b>

The average head count of employees during the year was 3 (2019: 3). The average number of full-time equivalent employees during the year is analysed as follows:

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

## 15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

**16. Tangible fixed assets**

	Freehold Property £	Fixture & Fittings £	Total
£			
<b>Cost</b>			
At 1st August 2019	2,352,526	28,223	2,380,748
Additions	<u>65,660</u>	<u>-</u>	<u>65,660</u>
<b>At 30<sup>th</sup> November 2020</b>	<b>2,418,186</b>	<b>28,223</b>	<b>2,446,409</b>
<b>Depreciation</b>			
At 1st Dec 2019	-	12,566	12,566
Charge for the year	<u>-</u>	<u>2,371</u>	<u>2,371</u>
<b>At 30<sup>th</sup> November 2020</b>	<b>-</b>	<b>14,937</b>	<b>14,937</b>
<b>Carrying amount</b>			
<b>At 30<sup>th</sup> November 2020</b>	<u><b>2,418,185</b></u>	13,286	2,431,472
At 30 <sup>th</sup> November 2019	<u>2,352,526</u>	15,567	<u>2,368,182</u>

**17. Other creditors including taxation and social security falling due within one year**

	2020	2019
	£	£
Social security and other taxes	-	-
Pension Contributions to Smart Pensions	-	201
Other creditors	<u>750</u>	<u>750</u>
	<u>750</u>	<u>951</u>

**18. Pensions and other post retirement benefits****Defined contribution plans**

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £0.00 (2019:53).

**19. Analysis of charitable funds****Unrestricted funds**

	At 1 <sup>st</sup> December 2019	Income	Expenditure	Gains and Losses	At 30 <sup>th</sup> November 2020
	£	£	£	£	£
General funds	2,450,210	104,920	(62,788)	42,132	2,492,342
	<u>2,450,210</u>	<u>104,920</u>	<u>(62,788)</u>	42,132	<u>2,492,342</u>

**Total Fund****2,492,342**