

The Charity Registration Number is :- 1173723



JAAME MASJID ISLAMIC CULTURAL CENTRE

Report and Accounts

31 December 2017

JAAME MASJID ISLAMIC CULTURAL CENTRE

Report and accounts for the year ended 31 December 2017

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JAAME MASJID ISLAMIC CULTURAL CENTRE

Trustees' Annual Report for the year ended 31 December 2017

The Trustees present their Report and Accounts for the year ended 31 December 2017.

Reference and administrative details

The charity name.

The legal name of the charity is:- JAAME MASJID ISLAMIC CULTURAL CENTRE

The charity is also known by its operating name, JAAME MASJID BLACKBURN

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1173723

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the former management committee members and endorsed by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address of the charity is:-

Cumberland Street
Blackburn, Lancashire
England, BB1 1JP

The Trustees in office on the date the report was approved were:-

Mr Mubeen S Mulla	Mr Asif Karolia
Mr Zubair Valimulla	Mr Zubair Y Rasul
Mr M. Asad A Sidat	Mr Mohammed A. Sidat
Mr Kasim Bassa	Mr Younus A Bhamji
Mr Yusuf Ahmed Sidat	Mr Ahmed Amin I Karolia
Mr Ebrahim Rawat	

The majority of trustees who served in the reporting period resigned on 16/12/2017 with the exception of 2 members.



JAAME MASJID ISLAMIC CULTURAL CENTRE

Trustees' Annual Report for the year ended 31 December 2017

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To advance the Muslim religion in Blackburn and the surrounding area for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals and the distribution of literature on the Islamic faith providing services of worship and religious teaching.

The main activities undertaken in relation to those purposes during the year.

Islamic Cultural Centre Jaame Masjid provides prayer facilities for the worshippers of Audley and Queens Park area of Blackburn who visit the mosque five times a day. Nikah ceremonies and funeral services are provided for the local Muslim population.

The mosque remains well frequented and regular programmes are held at weekends for all sections of the community.

Friday prayers are preceded by lectures by the Imams. Over the month of Ramadan lectures are held after Asar prayers and religious talks given by local and other invited scholars. Throughout the year special programmes are held for the youth.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

Islamic Cultural Centre (Jaame Masjid) in accordance with its objectives has in 2017:

- Made provision for daily prayers, funerals and burial arrangements, marriages and other religious and social ceremonies.
- Provided Islamic education and language teaching for the Muslim community and their children (included Islamic Braille classes).
- Co-operated with welfare agencies, voluntary organisations, local and central government departments and other agencies in furtherance of the objects of the organisation and to exchange information and advice with them.
- Raised funds by means of donations, gifts, and legacies to ensure its financial viability.
- Carried maintenance work to refurbish its property and improve security of the premises.



JAAME MASJID ISLAMIC CULTURAL CENTRE

Trustees' Annual Report for the year ended 31 December 2017

Structure, governance and management of the charity

Structure & Management

Islamic Cultural Centre (Jaame Masjid) on 16 /12/2017 elected 5 Holding Trustees who shall act as custodians of the institution with no responsibilities taken on the operational activities. The Holding Trustees as custodians shall hold tangible assets in their names such as buildings and property.

Islamic Cultural Centre (Jaame Masjid) has in appointment 11 Management Trustees who formed and operate as "Shura Committee". The Management Trustees have responsibilities for the, strategic direction, operational activities, delivery of objectives and ensuring compliance with legislative requirements.

Governance

The trustees named on the preceding page were inaugurated as part of a Shura Committee from 16th December 2017 due to resignation of preceding members and constitution quota for Management Trustees not being achieved. Islamic Cultural Centre governs its arrangements in accordance with the draft 2017 Constitution. This is supported by a number of draft operational Policies and Procedures encompassing Conflicts of Interest, Financial Management, Complaints Management, Code of Conduct, Risk Management and Safeguarding.

The methods used to recruit and appoint new charity trustees.

At the Annual General Meeting (AGM) held on 16 December 2017, a number of members from the preceding Management Committee resigned from their position. The wider membership in attendance at the AGM were requested to express an interest with a view to create a new management committee with 11 members. Individuals put their names forward, with members elected with the show of hands. 11 members with the highest votes were selected for a period of 12 months. The recruitment and appointment process of new charity trustees is to be reviewed in 2018, with a more robust process to be embedded in accordance with the development of a newly defined "Trustee Recruitment and Selection Policy"

Financial review

The charity's financial position at the end of the year ended 31 December 2017

The financial position of the charity at 31 December 2017 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2017
	£
Net income	45,927
Unrestricted Revenue Funds available for the general purposes of the charity	348,973
Endowment Fixed Asset Funds	4,094,500
Total Endowment funds	4,094,500
Total Funds	4,443,473



JAAME MASJID ISLAMIC CULTURAL CENTRE

Trustees' Annual Report for the year ended 31 December 2017

Financial review of the position at the reporting date, 31 December 2017 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The reserves of Islamic Cultural Centre have been classified as invested in Endowment Funds and unrestricted reserves to serve Jaame Masjid and Madrasah Ta'leemul Islam and its immediate and wider community. The mosque building being Waqaf property is classified as permanent endowment and therefore under the restricted funds category. Other reserves are maintained at a level where cash flow is available for upkeep and maintenance of all assets of the charity and any future expansion requirements.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

M A IBRAHIM, FCCA

Member of Chartered Certified Accountants

MAI(Accountants) Ltd

7 St andrews Street

Blackburn

Lancashire

BB1 8AE



JAAME MASJID ISLAMIC CULTURAL CENTRE

Trustees' Annual Report for the year ended 31 December 2017

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

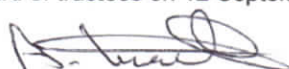
The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 12 September 2018.


Ahmed Amin Ismail Karolia
Management Trustee


Asif Moosa Karolia
Management Trustee

JAAME MASJID ISLAMIC CULTURAL CENTRE

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2017

I report to the Trustees on my examination of the financial statements of the charity on pages 8 to 17 for the year ended 31 December 2017 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 10.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 5, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

JAAME MASJID ISLAMIC CULTURAL CENTRE

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

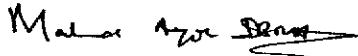
the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

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 financial statements to be reached.

Signed:-



M A IBRAHIM, FCCA - Independent Examiner

MAJ(Accountants) Ltd

7 St andrews Street

Blackburn

Lancashire

BB1 8AE

This report was signed on 12 September 2018

**JAAME MASJID ISLAMIC CULTURAL CENTRE - Statement of Financial Activities
for the year ended 31 December 2017**

Statement of Financial Activities for the year ended 31 December 2017

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds
	2017 £	2017 £	2017 £	2017 £
Income & Endowments from:				
Donations & Legacies	130,849	-	-	130,849
Expenditure on:				
Charitable activities	84,922	-	-	84,922
Total expenditure	84,922	-	-	84,922
Net income for the year	45,927	-	-	45,927
Net income after transfers	45,927	-	-	45,927
Net movement in funds	45,927	-	-	45,927
Reconciliation of funds:-				
Total funds brought forward	303,046	-	4,094,500	4,397,546
Total funds carried forward	348,973	-	4,094,500	4,443,473

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 10 to 17 form an integral part of these accounts.

JAAME MASJID ISLAMIC CULTURAL CENTRE - Balance Sheet as at 31 December

	Note	2017 £
Fixed assets		
Tangible assets	7	4,094,500
Current assets		
Cash at bank and in hand		367,751
Creditors: amounts falling due within one year	8	<u>(18,778)</u>
Net current assets		348,973
The total net assets of the charity		<u><u>4,443,473</u></u>

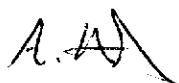
The total net assets of the charity are funded by the funds of the charity, as follows:-

Endowment funds		
Endowment Fixed Asset Funds	11	4,094,500
Restricted funds		
Unrestricted Funds		
Unrestricted Revenue Funds	11	348,973
Designated Funds		
Total charity funds		<u><u>4,443,473</u></u>


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

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Ahmed Amin Ismail Karolia
Management Trustee



Asif Moosa Karolia
Management Trustee

Approved by the board of trustees on 12 September 2018

The notes attached on pages 10 to 17 form an integral part of these accounts.

JAAME MASJID ISLAMIC CULTURAL CENTRE

Notes to the Accounts for the year ended 31 December 2017

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law . The charity is a public benefit entity

Policies relating to categories of income and income recognition.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity. However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note0.

Tangible fixed assets

Tangible fixed assets are measured at their revaluation value by professional surveyors using the current reconstruction cost basis

No depreciation is provided on property and improvements because it is the practice to maintain the property in a continual state of sound repair. Accordingly, the life is so long and the residual value so high that the Trustees consider that depreciation calculated in accordance with accepted accounting standards would be immaterial.

JAAME MASJID ISLAMIC CULTURAL CENTRE

Notes to the Accounts for the year ended 31 December 2017

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

Endowment fixed asset funds as applied to mosque property is a religious endowment. The properties under Waqaf endowment are dedicated to Allah SWT for public benefit on a perpetual basis. Waqaf funds cannot be gifted, granted or disposed.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no implications of such matters to the charity .

5 Staff costs and emoluments

<i>Salary costs</i>	2017
	£
Gross Salaries excluding trustees and key management personnel	39,998
Total salaries, wages and related costs	<u>39,998</u>

<i>Numbers of full time employees or full time equivalents</i>	2017
The average number of total staff employed in the year was	<u>3</u>

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	<u>3</u>
----------------------------------	----------

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

JAAME MASJID ISLAMIC CULTURAL CENTRE

Notes to the Accounts for the year ended 31 December 2017

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

7 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles
	£	£	£
Valuation			
At 1 January 2017	4,094,500	-	-
At 31 December 2017	<u>4,094,500</u>	<u>-</u>	<u>-</u>
Depreciation			
At 31 December 2017	<u>-</u>	<u>-</u>	<u>-</u>
Net book value			
At 31 December 2017	<u>4,094,500</u>	<u>-</u>	<u>-</u>
At 31 December 2016	<u>4,094,500</u>	<u>-</u>	<u>-</u>

8 Creditors: amounts falling due within one year

	2017
	£
Accruals	14,590
Other creditors	4,188
	<u>18,778</u>

9 Income and Expenditure account summary

	2017
	£
At 1 January 2017	4,397,546
Surplus after tax for the year	45,927
At 31 December 2017	<u>4,443,473</u>

JAAME MASJID ISLAMIC CULTURAL CENTRE

Notes to the Accounts for the year ended 31 December 2017

10 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2017	Unrestricted funds £	Designated funds £	Endowment funds £	Restricted funds £
Tangible Fixed Assets	-	-	4,094,500	-
Current Assets	367,751	-	-	-
Current Liabilities	(18,778)	-	-	-
	348,973	-	4,094,500	-

At 1 January 2017	Unrestricted funds £	Designated funds £	Endowment funds £	Restricted funds £
Tangible Fixed Assets	-	-	4,094,500	-
Current Assets	303,046	-	-	-
	303,046	-	4,094,500	-

11 Change in total funds over the year as shown in Note 10 , analysed by individual funds

	Funds brought forward from 2016 £	Movement in funds in 2017 See Note 12 £	Transfers between funds in 2017 See Note 0 £
Unrestricted and designated funds:-			
Unrestricted Revenue Funds	303,046	45,927	-
Total unrestricted and designated funds	303,046	45,927	-
Endowment funds:-			
Endowment Fixed Asset Funds	4,094,500	-	-
Total endowment funds	4,094,500	-	-
Total charity funds	4,397,546	45,927	-

12 Analysis of movements in funds over the year as shown in Note 11

	Income 2017 £	Expenditure 2017 £	Other Gains & Losses 2017 £
Unrestricted and designated funds:-			
Unrestricted Revenue Funds	130,849	(84,922)	-
Endowment funds:-			
	130,849	(84,922)	-

JAAME MASJID ISLAMIC CULTURAL CENTRE

Notes to the Accounts for the year ended 31 December 2017

13 The purposes for which the funds as detailed in note 11 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Endowment funds:-

Endowment Fixed Asset Funds

Endowment fixed asset funds as applied to mosque property is a religious endowment. The properties under Waqaf endowmwnt are dedicated to Allah SWT for public benefit on a perpetual basis. Waqaf funds cannot be gifted, granted or disposed.

14 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

JAAME MASJID ISLAMIC CULTURAL CENTRE

Detailed analysis of income and expenditure for the year ended 31 December 2017 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

15 Donations and Legacies

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Endowment Funds 2017 £	Current year Total Funds 2017 £
Donations and gifts from individuals				
Donations and gifts from individuals and organisations	96,368	-	-	96,368
Total donations and gifts from individuals	96,368	-	-	96,368
Membership subscriptions as donations	22,650	-	-	22,650
Other sundry income				
Hall hire	400	-	-	400
Nikaah ceremonies	710	-	-	710
Utensil hire	999	-	-	999
Receiver net income	1,761	-	-	1,761
Refunds	1,251	-	-	1,251
Book sales	6,250	-	-	6,250
Burial service	460	-	-	460
Total Other sundry income	11,831	-	-	11,831
Total Donations and Legacies A1	130,849	-	-	130,849

16 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Endowment Funds 2017 £	Current year Total Funds 2017 £
Gross wages and salaries - charitable activities	39,998	-	-	39,998
Madrasah expenses	6,238	-	-	6,238
Total direct spending B2a	46,236	-	-	46,236

JAAME MASJID ISLAMIC CULTURAL CENTRE

Detailed analysis of income and expenditure for the year ended 31 December 2017 as required by the SORP 2015

17 Support costs for charitable activities

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Endowment Funds 2017 £	Current year Total Funds 2017 £
Premises Expenses				
Rates and water charges	2,101	-	-	2,101
Light heat and power	14,831	-	-	14,831
Premises repairs, renewals and	18,817	-	-	18,817
Administrative overheads				
Telephone, fax and internet	704	-	-	704
Stationery and printing	417	-	-	417
Subscriptions	656	-	-	656
Professional fees paid to advisors other than the auditor or examiner				
Legal fees	660	-	-	660
Support costs before reallocation	38,186	-	-	38,186
Total support costs	38,186	-	-	38,186

The basis of allocation of costs between activities is on a fair allocation basis

18 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Endowment Funds 2017 £	Current year Total Funds 2017 £
Independent Examiner's fees	500	-	-	500
Total Governance costs	500	-	-	500

19 Total Charitable expenditure

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Endowment Funds 2017 £	Current year Total Funds 2017 £
Total direct spending	B2a 46,236	-	-	46,236
Total support costs	B2d 38,186	-	-	38,186
Total Governance costs	B2e 500	-	-	500
Total charitable expenditure	B2 84,922	-	-	84,922

JAAME MASJID ISLAMIC CULTURAL CENTRE

Activity analysis of Income and expenditure for the for the year ended 31 December 2017

This analysis is classsified by activity and not by conventional nominal descriptions.

20 Analysis of income by activity

Activity	2017 £
Summary of Total Income, including the items above	
Total Income	<u>130,849</u>

21 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total
	2017	2017	2017	2017
	£	£	£	£
Prayer facilities and teaching				
Direct costs	46,236	-	-	46,236
Premises expenses	-	35,749	-	35,749
Administrative overheads	-	1,777	-	1,777
Professional fees	-	660	-	660
Total Prayer facilities and teaching	<u>46,236</u>	<u>38,186</u>	<u>-</u>	<u>84,422</u>
Summary of charitable costs by activity				
	Direct costs	Support costs	Grant funding of activities	Total
	2017	2017	2017	2017
	£	£	£	£
Total Prayer facilities and teaching	46,236	38,186	-	84,422
Total Governance costs as detailed in Note 18	-	500	-	500
Total charitable expenditure	<u>46,236</u>	<u>38,686</u>	<u>-</u>	<u>84,922</u>

The basis of allocation of costs between activities is on a fair allocation basis