

Registered charity number 1045958

THE MUSLIM ASSOCIATION OF WREXHAM
Trustees' Report and Financial Statements
for the year ended 31 March 2021

Registered charity number 1045958

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for the year ended 31 March 2021

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THE MUSLIM ASSOCIATION OF WREXHAM

Report of the Trustees for the year ended 31 March 2021

The Trustees present their report and the financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

The Trustees who served during the year and up to the date of this report are listed below.

Legal and administrative information

Charity Name THE MUSLIM ASSOCIATION OF WREXHAM

Charity number 1045958

Office Address Wrexham Islamic Cultural Centre
6 Grosvenor Road
Wrexham
LL11 1DN

Trustees	Dr I U Shah	Chairman
	Dr F Jishi	
	Mr N Khalid	
	Mr H Rami	
	Dr K El-Fituri	
	Dr H Khan	
	Mr M Hussain	
	Mr M Anowarul Karim	

Imam Sheikh Imran

Accountants Whitfield Accounting &
Integrated Services Ltd
Wavertree Business Village
11 Tapon Way
Wavertree
Liverpool
L13 1DA

Bankers Lloyds TSB,
Al-Rayan Bank (Previously Islamic Bank of Britain)

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THE MUSLIM ASSOCIATION OF WREXHAM

Report of the Trustees for the year ended 31 March 2021

Structure, governance and management

Governing Document

The Muslim Association of Wrexham is a charity registered with the Charities Commission in April 1995 under charity number 1045958. The charity's working name is 'Wrexham Muslim Association' and is run by a constitution adopted on 27th November 1994 and last amended on 31st March 1995.

Organisational Structure

The Muslim Association of Wrexham is an umbrella organisation of Muslims living in Wrexham and the surrounding areas of North East Wales. The charity trustees are responsible for the general control and management of the charity. The trustees receive no remuneration or other financial benefits.

The trustees meet together on a regular basis and are responsible for all decisions taken in relation to the running of the mosque and the cultural centre, and the other activities provided by the charity. To assist in the smooth running of the charity, various sub-committees have been set up by the trustees. These sub-committees include Mosque management committee, Finance Committee, Education Committee, Events & Meeting organisation committee, Public Relations committee and Funeral & Marriage services committee. Each of these sub-committees has a trustee attached to it and they report back to the full meeting of the trustees.

Recruitment and appointment of trustees

The existing trustees were initially selected by the community in their Annual General Meeting in May 2010. and then reconfirmed (apart from Br. Amir Mia who sadly passed away) in the Extraordinary General Meeting in November 2010. The views and recommendations of elders and community leaders were obtained before the names of the proposed trustees were put forward to the members attending the AGM, for confirmation. In selecting the trustees, individuals who regularly attended events, meetings and functions organised by the charity were identified. The process of selection involved consideration of the person's eligibility, competence, specialist knowledge and skill.

In the AGM held on 18th November 2018, brother Mr. Ilyas Mian stepped down as a trustee. The community thanked Brother Mian for his work as a trustee over the six years since 2012. He was replaced with consensus, by a show of hands, by Brother Anowarul Karim as the new 8th trustee.

Induction and Training of trustees

Following appointment the trustees were given details of their role and were also provided with the policies and procedures adopted by our charity. Details of the charity commission were provided to the trustees and they were advised to go through the various publications of the charity commission including guidance on charities and public benefit. The trustees are aware of their responsibilities under the Charities Act.

Risk Management

The trustees regularly review the risks faced by the charity and the measures taken to manage these risks and reduce their occurrence. The trustees are satisfied that systems are in place to manage the risks that have been identified. Policies for Health and Safety are present. Full insurance cover for the mosque and its adjacent buildings is in place. Electricity, Gas and Fire safety certificates have been obtained. Criminal Records Bureau (CRB) checks are carried out for all individuals working with the children.

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THE MUSLIM ASSOCIATION OF WREXHAM

Report of the Trustees for the year ended 31 March 2021

Objectives and Activities

Aims:

The aims of our charity are summarised as follows:-

1. To provide religious, educational and cultural services to the Muslims of Wrexham and the surrounding areas of North Wales.
2. To provide other organisations and groups a point of contact for Muslims living in the area.
3. Raise awareness about Islam amongst the wider community and removing any misconceptions, by dispelling any negative myths and rumours.
4. Create an environment where dialogue between various faith groups is encouraged and respect for each others' beliefs is promoted.

Objectives:

Our objectives are set to reflect our faith and community aims. The trustees review the objectives on a regular basis ensuring they reflect our aims. We aim to provide a facility where Muslims can worship and perform their other religious activities, and where the wider community can interact with the Muslims of the area. This will help to build self-confidence in Wrexham's Muslims in their faith. This will also help to make bridges between the Muslims and the wider community, resulting in a harmonious, vibrant and peaceful community.

Strategies:

We want to make our Centre a place where Muslims of the area can learn more about their faith and can worship together. Our Centre encourages women to participate in the various religious and community activities. There is a separate prayer hall for women in keeping with our faith. The mosque is open for daily prayers, but the focus of activities is the weekly Friday prayer. This year due to COVID-19 our Mosque was closed for daily prayers and Friday prayers in the first lockdown because of the Government rules.

Our Imam conducted Online Friday prayers which the community members could access for the sermon. Even when the Mosque was opened we ensured strict COVID-19 rules - Mandatory Facemasks, Ablution at home, bringing own prayer mats, separate entry and exit from the prayer rooms and social distancing in Prayer Halls ensuring 2 metre spaces between individuals. The capacity for Friday Prayers was limited so for the first few months we arranged attendance by pre-booking online. For the later months we arranged two Fridays - Congregations at one hour intervals which helped for all the attendees to attend Prayers. Unlike previous years, in 2020 due to COVID-19 there was no 'Visit My Mosque' open day or Eid parties.

Grant-making Policy

This year due to COVID-19 there was no Friday cash collections at the Mosque which reduced the income of WMA. There were also no collections for other charities by the members during the year due to COVID-19. The Zakat ul Fitr collected during the year has been distributed amongst the needy people in our community, in accordance with Islamic teachings. This year few members of the community have also specifically donated to the charity for Zakat' distribution to needy persons in the local community, including refugees.

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THE MUSLIM ASSOCIATION OF WREXHAM
Report of the Trustees for the year ended 31 March 2021

Activities and Achievements:

Activities delivering Public Benefit

Our charity carries out a wide range of activities in pursuance of its charitable aims. We feel that the activities listed below benefit both the community members attending the mosque and the wider community of Wrexham.

Religious Activities

Our Centre provides a venue for prayers and other religious activities to the Muslims living in Wrexham and its surrounding areas. The various religious activities are listed below;

Prayers: The Prayer Hall at our centre is open for the congregational prayers, including the daily five prayers and the weekly Friday prayers, for both men and women. About 20 -25 people attend the daily prayers whereas about 300 attend the weekly prayers. The Centre also arranges the two annual Eid Prayers and the evening Taraweeh prayers during the holy month of Ramadhan. For a significant part of the year the Mosque was closed for congregational prayers due to COVID-19 pandemic.

Festivals: The Centre arranges daily Iftaar meals (Breaking the Fasts) during Ramadhan. The food is prepared in the mosque kitchen by volunteers and served to all those people who wish to break their fasts together at the mosque. Eid days are celebrated by arranging a family day at the Centre, during which meals and sweets are also served. The children are entertained by arranging activities including bouncy castles, face painting & 'henna' tattoos. These occasions are also used by various agencies, e.g. Public health, Police, Fire service etc. to provide useful information to the community members by putting up stalls with information leaflets etc. in the WICC premises. The local dignitaries, council representatives, Police officers and other faith group leaders are invited for an Iftaar meal and for the Eid celebration days. This year there were no Iftaar arrangements at the Mosque and there were no Eid celebrations and open days due to COVID-19

Funeral Services: Our Centre provides a funeral service. The funeral prayers are arranged at the centre led by our Imam. The ritual washing of the deceased's body was previously performed at the Mortuary in the local hospital, but since last year we have established a special funeral wash room at our Centre, where the ritual washing of the community members who passed away during the year, has taken place according to Islamic teachings.

Nikkah (Islamic Marriage): The Centre provides a location for Muslim couples to have their Nikkah (Islamic marriage) according to the teachings of Islam.

Qur'an Teaching: The Centre organises teaching of Qur'an for both men and women. The children also have separate classes, which is in addition to the teaching they receive in the Arabic School over the weekends. This year Quran teaching had to be suspended because of COVID-19.

Arabic Lessons: The Sunday School at the Wrexham Islamic Cultural Centre provides Arabic language lessons to children. They are also introduced to the basic principals of the Muslim faith. These lessons run during the school term on Sundays. This year the Arabic school had to be suspended because of COVID.

Donations from the Community: The community was unable to donate cash on Fridays but were advised to make online donations due to COVID-19. There were also no collections for other registered charities this year. The Zakat ul Fitr collected on Eid day was distributed amongst the poor and needy people locally according to Islamic teachings. Similar to the previous year, this year again a few of the community members paid donations in the form of 'ZAKAT' to WMA for onward distribution to the needy people from the community.

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Report of the Trustees for the year ended 31 March 2021

Community Activities:

Wrexham Islamic Cultural Centre has three halls which have been used for various educational, recreational and cultural activities, which have benefitted both the local Muslim population and the wider community.

'Visit My Mosque' Open Day: Due to COVID 19 there was no Visit My Mosque' open day this year. day this year.

Eid Celebrations: No Eid Celebrations or party for the kids was arranged during this year.

Inter-faith Meetings: Wrexham Muslim Association is a member of TCC - Together Creating Communities and also has very good working relationship with the other faith groups. The Association attended the TCC Meetings which were virtual meetings this year.

Library Services: A room adjacent to the prayer hall has been designated as a small library for our Centre. The room has been furnished and stocks a vast number of books, audio CDs & DVDs. We plan to add further further material to our collection including translation if the Qur'an in different languages. This library is also open to visitors to the Centre.

Arabic lessons: The Sunday school also had to be suspended this year because of COVID.

Financial Review:

Principal Funding Sources:

The principal sources of funding for our charity are as below;

1. Donations: The community has continued to donate generously over the year. There was a significant fall in the donations from the members this year. These donations have helped us in the day to day running of the mosque.

2. Gift Aid Repayment: The association has claimed gift aid repayment from HMRC on the donations received from individuals who are UK tax payers during the previous year. We received £ 14159 as gift aid repayment for the year.

3. Rent: The Association receives a rent of £ 2000 per month from the dental surgery at 4 Grosvenor road, and £ 165 per month as rent of three parking spaces to the dentist.

Refurbishment Work at the Centre:

Refurbishment of the remainder part of the main building (first and second floors) and converting it into four self contained flats finally commenced last year. Due to COVID the refurbishment work had to be temporarily suspended. Wrexham Muslim Association has taken interest free loan of £ 82,600 for completion of the refurbishment. The members who have paid the loan have been informed of the delay in the work. One of the creditors has been repaid his loan of £1000 this year.

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Report of the Trustees for the year ended 31 March 2021

Future Plans:

After the refurbishment works, the plan is to refurbish the toilets and ablution area in the Mosque.

Partnership working and performance review:

Wrexham Muslim Association has continued to work in close partnership with Wrexham County Borough Council. WMA also is an active member society of TCC and one of our trustees, is also a trustee of TCC.

Wrexham Muslim Association has a good working relationship with the Muslim Council of Wales. WMA is also a member of the North Wales Islamic Society (NWIS) and members attend their meetings regularly.

Representatives from our association regularly attend the meetings organised by the North Wales Police at their headquarters in Colwyn Bay, with all the other Islamic Associations/Societies in North Wales. The Police Liaison Officer is a regular visitor to our Mosque, who acts as a point of police contact for the community.

Scriptural Reasoning Meetings' have been held, periodically with other faith groups - Christians and Jews. During these meetings a selected topic is read from the three scriptures - Quran, New Testament and Hebrew Bible. Each of the selected topic from the three scriptures is separately reflected upon.

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THE MUSLIM ASSOCIATION OF WREXHAM

Report of the Trustees for the year ended 31 March 2021

Statement of Trustees' Responsibilities:

The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and UK Accounting Standards.

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:-

- **select suitable accounting policies and then apply them consistently;**
- **observe the methods and principles in the Charities SORP;
make judgements and estimates that are prudent;**
- **state whether applicable accounting standards 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provision of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the year and up to the date of this report are set out on Page 1 of the trustees report.

Approved by the trustees and signed on its behalf by

Dr. Hamid Khan

Trustee - Wrexham Muslim Association

Charity No. 1045958
Registered charity number 1045958
THE MUSLIM ASSOCIATION OF WREXHAM

Independent Examiner's Report to the Trustees
for the year ended 31 March 2021

I report on the accounts for The Muslim Association of Wrexham for the year ended 31 March 2021.

Respective responsibilities of trustees, members and examiner

As the charity members you are responsible for the preparation of the accounts: you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by The Charity Commissioners under section 43(7)(B) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

*** to keep accounting records in accordance with section 41 of the Act; and**

*** to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act**

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....

Date: 29/01/2022

Cheryl P Agorom
Independent Examiner
Whitfield Accounting &
Integrated Services Ltd

Wavertree Business Village
11 Taptan Way
LIVERPOOL
L13 1DA

Statement of Financial Activities
for the year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Incoming resources					
Incoming resources from generated funds:					
Voluntary income:					
Gift Aid		14,159		14,159	11,444
Donations and gifts	2	18,149	26,147	44,296	69,033
Grants	2	-			-
Rental income: Dental Surgery Rent		24,000		24,000	24,000
: Dentist Parking Space Rent	3	2,145		2,145	2,145
Total incoming resources		58,453	26,147	84,600	106,622
Resources expended	4				
Charitable activities		19,082		19,082	50,408
Refurbishment work		12,985	26,147	39,132	12,985
Religious Works		20,805		20,805	60,442
Governance costs		250		250	250
Total resources expended		53,122	26,147	79,269	124,085
Net incoming/outgoing resources before transfers		5,331	-	5,331	-17,463
Gross transfers between funds	10	5,331	-	5,331	(17,463)
Reconciliation of funds					
Total funds brought forward		591,588	-	591,588	609,051
Total funds carried forward		596,919	-	596,919	591,588

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THE MUSLIM ASSOCIATION OF WREXHAM

Balance Sheet as at 31 March 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	7		550,953		563,938
					563,938
110622					
Current assets					
Debtors	8				
Cash at bank and in hand		127,816		110,622	
		127,816		110,622	
Creditors: amounts fa due within one year	9	(81,850)		(82,972)	
Net current (liabilities)/assets			45,966		27,650
Net assets			<u>596,919</u>		<u>591,588</u>
Income funds					
Unrestricted funds:		596,919		591,888	
Restricted funds					591,888
Total charity funds			<u>596,919</u>		<u>591,888</u>

Approved by the trustees on and signed on their behalf by:

Dr. Hamid Khan
Trustee

**Notes to the financial statements
for the year ended 31 March 2021**

1. Accounting policies

(a) Basis of preparation

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in March 2005, and applicable UK Accounting Standards and the Charities Act 2011.

The financial statements have been prepared on a going concern basis that assumes that the charity will continue to receive the support of its bankers, creditors and funders.

The charity is aware of the deficit incurred and is in the process of addressing this including actions to secure more funding and implement efficiency strategies.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include all funds that the trustees use at their discretion, and have set aside resources for a specific purpose.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

(d) Resources expended

Expenditure is recognised on an actual basis as a liability is incurred. Expenditure includes any VAT which cannot fully recovered, and is reported as part of the expenditure to which it relates.

(e) Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

(f) Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost or valuation less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life, as follows:

Freehold buildings	2% per annum on a straight line basis
Property improvements	2% per annum on a straight line basis

(g) Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

THE MUSLIM ASSOCIATION OF WREXHAM

Notes to the financial statements
for the year ended 31 March 2021

2. Incoming resources from voluntary income	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Donations and gifts	58,453	26,147	84,600	80,477
	58,453	26,147	84,600	80,477

3. Investment income	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Rental income: Dental Surgery Rent	24,000	-	24,000	24,000
: Dentist Parking Space Rent	2,145	-	2,145	2,145
	26,145	-	26,145	26,145

4. Total resources expended	Depreciation	Other costs	Total 2021	Total 2020
	£	£	£	£
Refurbishment work	12,985	26,147	39,132	12,985
Religious works	-	20,805	20,805	60,442
Activities undertaken directly				
Governance costs	-	250	250	250
	12,985	47,202	60,187	73,677

Governance costs includes payments to the accountancy fees of £250.

5. Activities undertaken directly	2021	2020
	£	£
Imam Volunteers expenses	20,850	27,600
Premises costs	33,626	14,444
Office costs	5,375	36,773
Professional fees	250	250
	60,101	79,067

**Notes to the Financial Statements
for the year ended 31 March 2021**

6. Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year and none of them was reimbursed expenses.

7. Tangible fixed assets

	Land and buildings	Building improvements	Total
	£	£	£
Cost			
At 1 April 2020	551,616	132,172	693,788
Additions			
At 31 March 2021	551,616	132,172	693,788
Depreciation			
At 1 April 2020	110,321	19,529	129,850
Charge for the period	11,032	1,953	12,985
At 31 March 2021	121,353	21,482	142,835
Net Book Values			
At 31 March 2021	430,263	120,690	550,953
At 31 March 2020	441,295	122,643	563,938

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Notes to the financial statements
for the year ended 31 March 2021

	2021 £	2020 £
8. Debtors		
Other debtors	-	-
9. Creditors: amounts falling due within one year	2021 £	2020 £
	-	
Other creditors :interest free loan	81,600	82,600
Accruals	250	372
	81,850	82,972

10. Restricted funds

The income funds of the charity include restricted funds comprising

There were restricted funds during the year were

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Zakat distribution		26,147	26,147	-	28,070
Ramadhan Iftaar Meal expenditure		0	0	-	4,772
		26,147	26,147	-	32,842

There was no cash collection for different charities at Wrexham Islamic Cultural Centre during the year