

Registered charity number 1045958

THE MUSLIM ASSOCIATION OF WREXHAM
Trustees' Report and Financial Statements
for the year ended 31 March 2023

Registered charity number 1045958

**THE MUSLIM ASSOCIATION OF WREXHAM
Trustees' report and financial statements**

for the year ended 31 March 2023

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THE MUSLIM ASSOCIATION OF WREXHAM

Report of the Trustees for the year ended 31 March 2023

The Trustees present their report and the financial statements for the year ended 31 March 2023

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	Secretary
	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
Business First Centre
23-25 Goodlass Road
Hunts Cross
Liverpool
L24 9HJ

Bankers Lloyds TSB,

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THE MUSLIM ASSOCIATION OF WREXHAM

Report of the Trustees for the year ended 31 March 2023

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

Eight 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.

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 2023

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 after our Mosque was able to return to the pre-COVID state and arranged 'Visit My Mosque' open day and Eid parties.

Grant-making Policy

This year there was a collection of £ 7236 for other charities. The main collection was for the Syrian Earthquake. 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 again a few members of the community have also specifically donated to the charity for 'Zakat' distribution to needy persons in the local community, including refugees.

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.

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Report of the Trustees for the year ended 31 March 2023

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.

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 remained 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 remained suspended.

Donations from the Community: The community collected £ 7236 for other charities this year, to help affectees of the Syrian Earthquake and the second collection was to help the people affected by the civil war in Yemen. 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.

Wrexham Mosque Food Bank: Due to the cost-of-living crisis, Wrexham Muslim Association has started a Food Bank to help providing food provisions to the needy people in our community and also to those in need amongst other communities. These include refugees and assylum seekers. The Food Bank is organised by two members of the community (husband and wife) with support from the trustees. It has been a very successful venture which was really required in the present situation. The community members have generously donated to the separate collection for the Food Bank.

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: After a 2 year break due to COVID, 'Visit My Mosque' open day was arranged at our mosque on **4th September 2022**. Over 200 Mosques in the UK participated in this year's open day.

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.

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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 material to our collection including translation of the Qur'an in different languages. This library is also open to visitors to the Centre.

Arabic lessons: The Sunday school has remain suspended this year as we were unable to arrange suitable teachers. Our Resident Imam restarted Quran teaching classes for children three times a week.

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. 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 £ 10304 as gift aid repayment for this 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 continued with speed during this year. The final instalment to the builders MERCO was paid. Utility connections to the flats and were completed.
In total the expenditure to complete the building works was £ 67,680 during this financial year. We hope to rent out the flats after the Building Inspector's completion report. This will help us to start paying off the Qardhe Hasana (interest-free loan). This year we repaid £3500 off the loan, which leaves £78,100 still to be paid.

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.

The North Wales Police Liaison officer is a regular visitor to our Mosque, who acts as a point of police contact for the community.

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THE MUSLIM ASSOCIATION OF WREXHAM

Report of the Trustees for the year ended 31 March 2023

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 the 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 also responsible for safeguarding the assets of the charity and hence taking reasonable 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

THE MUSLIM ASSOCIATION OF WREXHAM

**Independent Examiner's Report to the Trustees
for the year ended 31 March 2023**

I report on the accounts for The Muslim Association of Wrexham for the year ended 31 March 2023.

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

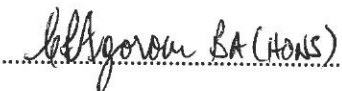
In connection with my examination, no matter has come to my attention:

(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.


.....

**Cheryl P Agorom BA(Hons) ICPA
Independent Examiner
Whitfield Accounting &
Integrated Services Ltd**

Date: 30/01/2024

**Business First Centre
23-25 Goodlass Road
Hunts Cross
Liverpool
L24 9HJ**

THE MUSLIM ASSOCIATION OF WREXHAM

Statement of Financial Activities
for the year ended 31 March 2023

Reinstated

	Notes	Unrestricted £	Restricted £	2023 £	2022 £
Incoming resources					
Incoming resources from generated funds:					
Voluntary income:					
Gift Aid		10,304		10,304	8,815
Donations and gifts	2	13,528	30,832	43,360	38,613
Cash donations		13,191		13,191	16,112
Grants	2				
Rental income: Dental Surgery Rent		24,400		24,000	24,000
: Dentist Parking Space Rent	3	2,310		2,310	2,145
Returned deposit					480
Total incoming resources		63,733	30,832	94,565	90,165
Resources expended					
	4				
Charitable activities (incl w/back)		29,530		29,530	12,080
Refurbishment work		67,680		67,680	42,890
Religious Works		49,934	27,083	77,017	20,650
Governance costs		250		250	250
Total resources expended		147,394	27,083	174,477	75,870
Donation carried to next year 2024		(83,661)	3,749	(79,912)	14,295
Net incoming/outgoing resources before transfers			-	-	-
Gross transfers between funds	10	(83,661)	3,749	(79,912)	
		(83,661)	3,749	(79,912)	14,295
Reconciliation of funds					
Total funds brought forward		611,214			596,919
Total funds carried forward		527,553	3,749	-	611,214

THE MUSLIM ASSOCIATION OF WREXHAM
BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	7		<u>556,850</u>		<u>575,584</u>
Current assets					
Debtors	8				
Cash at bank and in hand			<u>53,802</u>		<u>117,730</u>
			53,802		117,730
Creditors: amounts falling due within one year	9		<u>(79,350)</u>		<u>(82,100)</u>
			-25,548		35,630
Net current (liabilities)/assets					
Net assets			<u><u>531,302</u></u>		<u><u>611,214</u></u>
Income funds					
Unrestricted funds:			527,553		611,214
Restricted funds			<u>3,749</u>		
			531,302		
Total charity funds			<u><u>531,302</u></u>		<u><u>611,214</u></u>

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

Dr. Hamid Khan
Trustee

THE MUSLIM ASSOCIATION OF WREXHAM

Notes to the financial statements for the year ended 31 March 2023

1. (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.

THE MUSLIM ASSOCIATION OF WREXHAM

Notes to the financial statements for the year ended 31 March 2023

1 (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.

2. Incoming resources from voluntary income	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Donations and gifts	13,528	30,832	43,360	38,613
	13,528	30,832	43,360	38,613

3. Investment income

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Rental income: Dental Surgery Rent	-	-	24,000	24,000
: Dentist Parking Space Rent	-	-	2,310	2,310
			26,310	26,310

4. Total resources expended

	Depreciation	Other costs	Total 2023	Total 2022
	£	£	£	£
Refurbishment work	-	-	18,734	12,985
Religious works	-	-	49,934	20,650
Activities undertaken directly				
Governance costs	-	-	250	250
			68,918	33,885

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

5. Activities undertaken directly	2023	2022
		£
Iman Volunteers expenses	31,200	20,650

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THE MUSLIM ASSOCIATION OF WREXHAM

THE MUSLIM ASSOCIATION OF WREXHAM
Notes to the Financial Statements
for the year ended 31 March 2023

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 2022	551,616	185,537	737,153
Additions			
At 31 March 2023	551,616	185,537	737,153
Depreciation			
At 1 April 2022	132,385	29,184	161,569
Charge for the period	11,032	7,702	18,734
At 31 March 2023	143,417	36,886	180,303
Net Book Values			
At 31 March 2023	408,199	148,651	556,850
At 31 March 2022	419,231	156,353	575,584

THE MUSLIM ASSOCIATION OF WREXHAM

Notes to the financial statements
for the year ended 31 March 2023

	£	£
8. Debtors		
Other debtors	-	-
	2023	2022
	£	£
9. Other creditors		
Interest free loan	82,100	81,600
paid	-3,500	-
Accruals	-250	500
	78,350	82,100

10. Restricted funds **INFORMATION ONLY**

The income funds of the charity include restricted funds comprising

There were restricted funds during the year were

	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Zakat distribution		21,564	21,564	-	-
Ramadhan Iftar Meal expenditure		6,241	6,241	-	-
Wrexham Mosque Food Bank		3,027	1,152	(1,875)	1,875
		30,832	28,957	(1,875)	1,875

Cash collected for different charities at Wrexham Islamic Cultural Centre which amounted to 2023: £7,236 during the year.
These do not form part of these financial statements