

**REGISTERED CHARITY NUMBER: 1071136**

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2021  
for  
NORTH LONDON MOSQUE TRUST(MASJID-E-QUBA)**

**KALA ATKINSON  
Chartered Certified Accountants  
& Statutory Auditors  
43 Upton Lane  
Forest Gate  
London  
E7 9PA**

## **NORTH LONDON MOSQUE TRUST(MASJID-E-QUBA)**

### **Report of the Trustees for the Year Ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1071136

#### **Principal address**

70-72 CAZENOVE ROAD  
LONDON  
N16 6AA

#### **Trustees**

F HAFESJI  
I M PATEL  
M S A DANA  
E D AMERAT

#### **Independent Examiner**

KALA ATKINSON  
Chartered Certified Accountants  
& Statutory Auditors  
43 Upton Lane  
Forest Gate  
London  
E7 9PA

Approved by order of the board of trustees on ..... *31 August 2021* ..... and signed on its behalf by:



.....  
M S A DANA - Trustee

**Independent Examiner's Report to the Trustees of  
NORTH LONDON MOSQUE TRUST(MASJID-E-QUBA)**

**Independent examiner's report to the trustees of NORTH LONDON MOSQUE TRUST(MASJID-E-QUBA)**

I report to the charity trustees on my examination of the accounts of NORTH LONDON MOSQUE TRUST(MASJID-E-QUBA) (the Trust) for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and 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.

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.

Salim Kala  
FCCA  
KALA ATKINSON  
Chartered Certified Accountants  
& Statutory Auditors  
43 Upton Lane  
Forest Gate  
London  
E7 9PA

Date: .....

**NORTH LONDON MOSQUE TRUST(MASJID-E-QUBA)**

**Statement of Financial Activities  
for the Year Ended 31 March 2021**

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		136,643	94,058
<b>Charitable activities</b>			
act		225,674	232,900
<b>Total</b>		<u>362,317</u>	<u>326,958</u>
<b>EXPENDITURE ON</b>			
Raising funds	2	206,305	178,653
<b>Charitable activities</b>			
act		71,259	38,088
<b>Total</b>		<u>277,564</u>	<u>216,741</u>
<b>NET INCOME</b>		<u>84,753</u>	<u>110,217</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		2,274,377	2,164,160
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>2,359,130</u></u>	<u><u>2,274,377</u></u>


The notes form part of these financial statements


# **NORTH LONDON MOSQUE TRUST(MASJID-E-QUBA)**

## **Balance Sheet** **31 March 2021**

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	1,902,631	1,821,421
<b>CURRENT ASSETS</b>			
Cash at bank		463,572	459,737
<b>CREDITORS</b>			
Amounts falling due within one year	7	(7,073)	(6,781)
<b>NET CURRENT ASSETS</b>		<u>456,499</u>	<u>452,956</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>2,359,130</u>	<u>2,274,377</u>
<b>NET ASSETS</b>		<u>2,359,130</u>	<u>2,274,377</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>2,359,130</u>	<u>2,274,377</u>
<b>TOTAL FUNDS</b>		<u>2,359,130</u>	<u>2,274,377</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:

  
.....  
I M PATEL - Trustee

  
.....  
M S A DANA - Trustee

  
.....  
E D AMERAT - Trustee

The notes form part of these financial statements

## **NORTH LONDON MOSQUE TRUST(MASJID-E-QUBA)**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## NORTH LONDON MOSQUE TRUST(MASJID-E-QUBA)

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

#### 2. RAISING FUNDS

##### Raising donations and legacies

	31.3.21	31.3.20
	£	£
Support costs	<u>159,250</u>	<u>151,442</u>

##### Investment management costs

	31.3.21	31.3.20
	£	£
Property repairs	38,528	16,552
Support costs	<u>8,527</u>	<u>10,659</u>
	<u>47,055</u>	<u>27,211</u>

Aggregate amounts	<u>206,305</u>	<u>178,653</u>
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#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

#### 4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Total staff number	<u>19</u>	<u>18</u>

No employees received emoluments in excess of £60,000.

**NORTH LONDON MOSQUE TRUST(MASJID-E-QUBA)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	94,058
<b>Charitable activities</b>	
act	232,900
<b>Total</b>	<hr/> 326,958
<b>EXPENDITURE ON</b>	
Raising funds	178,653
<b>Charitable activities</b>	
act	38,088
<b>Total</b>	<hr/> 216,741
<b>NET INCOME</b>	<hr/> 110,217
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	2,164,160
<b>TOTAL FUNDS CARRIED FORWARD</b>	<hr/> <hr/> 2,274,377



# **NORTH LONDON MOSQUE TRUST(MASJID-E-QUBA)**

## **Notes to the Financial Statements - continued for the Year Ended 31 March 2021**

### **6. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 April 2020	1,778,786	101,518	1,880,304
Additions	89,737	-	89,737
	<hr/>	<hr/>	<hr/>
At 31 March 2021	1,868,523	101,518	1,970,041
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 April 2020	-	58,883	58,883
Charge for year	-	8,527	8,527
	<hr/>	<hr/>	<hr/>
At 31 March 2021	-	67,410	67,410
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2021	1,868,523	34,108	1,902,631
	<hr/>	<hr/>	<hr/>
At 31 March 2020	1,778,786	42,635	1,821,421
	<hr/>	<hr/>	<hr/>

### **7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21 £	31.3.20 £
Taxation and social security	7,073	6,009
Other creditors	-	772
	<hr/>	<hr/>
	7,073	6,781
	<hr/>	<hr/>

### **8. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	2,274,377	84,753	2,359,130
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	2,274,377	84,753	2,359,130
	<hr/>	<hr/>	<hr/>

# **NORTH LONDON MOSQUE TRUST(MASJID-E-QUBA)**

## **Notes to the Financial Statements - continued for the Year Ended 31 March 2021**

### **8. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	362,317	(277,564)	84,753
<b>TOTAL FUNDS</b>	<u>362,317</u>	<u>(277,564)</u>	<u>84,753</u>

### **Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	2,164,160	110,217	2,274,377
<b>TOTAL FUNDS</b>	<u>2,164,160</u>	<u>110,217</u>	<u>2,274,377</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	326,958	(216,741)	110,217
<b>TOTAL FUNDS</b>	<u>326,958</u>	<u>(216,741)</u>	<u>110,217</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	2,164,160	194,970	2,359,130
<b>TOTAL FUNDS</b>	<u>2,164,160</u>	<u>194,970</u>	<u>2,359,130</u>

**NORTH LONDON MOSQUE TRUST(MASJID-E-QUBA)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**8. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	689,275	(494,305)	194,970
<b>TOTAL FUNDS</b>	<u>689,275</u>	<u>(494,305)</u>	<u>194,970</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

# **NORTH LONDON MOSQUE TRUST(MASJID-E-QUBA)**

## **Detailed Statement of Financial Activities for the Year Ended 31 March 2021**

	31.3.21 £	31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	2	-
Grants	13,086	-
Jumma Collection	18,876	18,957
Lillah & Donation	84,278	60,345
Member Fees	18,831	13,380
Eid Collection	1,570	1,376
	<hr/>	<hr/>
	136,643	94,058
<b>Charitable activities</b>		
Madresa Fees	79,452	105,489
Marriage Fees	130	1,310
Rental Income	138,147	121,261
Service Charge	7,945	4,840
	<hr/>	<hr/>
	225,674	232,900
<b>Total incoming resources</b>	<hr/>	<hr/>
	362,317	326,958
<b>EXPENDITURE</b>		
<b>Investment management costs</b>		
Property repairs	38,528	16,552
<b>Charitable activities</b>		
Rates and water	661	1,665
Insurance	5,553	4,588
Light and heat	13,020	11,755
Telephone	2,080	99
Postage and stationery	1,481	1,491
Advertising	-	77
Sundries	4,564	4,929
Information and Publications	2,558	3,640
Events	-	9,844
Legal Fees	500	-
Charitable Donations	35,780	-
Covid19 Refund	5,062	-
	<hr/>	<hr/>
	71,259	38,088
<b>Support costs</b>		

This page does not form part of the statutory financial statements

# **NORTH LONDON MOSQUE TRUST(MASJID-E-QUBA)**

## **Detailed Statement of Financial Activities for the Year Ended 31 March 2021**

	31.3.21	31.3.20
	£	£
<b>Support costs</b>		
<b>Other</b>		
Plant and machinery	8,527	10,659
<b>Governance costs</b>		
Wages	154,510	148,254
Social security	1,508	530
Pensions	1,072	2,658
Accountancy and legal fees	2,160	-
	<u>159,250</u>	<u>151,442</u>
Total resources expended	<u>277,564</u>	<u>216,741</u>
<b>Net income</b>	<u><u>84,753</u></u>	<u><u>110,217</u></u>

This page does not form part of the statutory financial statements

**NORTH LONDON MOSQUE TRUST(MASJID-E-QUBA)**

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for the Year Ended 31 March 2021**

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