

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022
FOR
NORTH WEST KENT MUSLIM ASSOCIATION**

Adams and Moore
Chartered Certified Accountants
Adams and Moore House
Instone Road
Dartford
KENT
DA1 2AG

NORTH WEST KENT MUSLIM ASSOCIATION

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NORTH WEST KENT MUSLIM ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2022

The trustees present their report with the financial statements of the charity for the year ended 30 June 2022. 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).

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the pandemic a 24/7 helpline was set up to help and support diverse community and residents of Dartford Borough Council and Borough of Bexley Council.

The services included:

- 24/7 phone line to assist any member of community in need regardless of any ethnic background or religion
- Providing a friendly phone service to help people that may be isolated or lonely
- Referring members of the community to correct services in time of needs
- Food parcel delivery free of charge to residents who are having difficulty to cope
- Assist with shopping and delivery
- Posting mail/parcel
- Online tutoring
- Prescription's collection
- Advice and counselling
- Provided NHS staff with food at Darent Valley Hospital

We worked in liaison with;

Bexley Help line (Bexley council services), rethink mental health (helping Syrian refugee family), Healthy Living Centre (Dartford), daily Bazar halal grocery shop, Help the aged, Kent together (Dartford council services), Age UK (North West Kent), Crayford Baptist Church, Age UK (Bexley) Samaritans 24 hour Help line counselling.

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

1073906

Principal address

NORTH WEST KENT MUSLIM ASSOCIATION
60 CRAYFORD HIGH STREET
DARTFORD
DA1 4EF

NORTH WEST KENT MUSLIM ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2022

Trustees

The trustees present their report and financial statements for the year ended 30 June 2022

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity exists for the benefit of the public, especially Muslim inhabitants of North West Kent (which includes Dartford, Crayford, Swanley, Bexley and surrounding areas). There has been no change to this during the year.

The specific aims of the charity are:-

- a) To advance the Islamic religion.
- b) To advance the education in accordance with the tenets and doctrines of Islam.
- c) To relieve Muslims and others who are in need by reason of poverty, sickness and/or distress.
- d) To provide and assist in the provision of facilities for recreation and other leisure time occupations in the

interest of social welfare and with the objective of improving conditions of life of the said inhabitants.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities

the charity should undertake.

Achievements and performance

Financial review

During the year the charity raised donations of £104,693 (2021: £61,068).

The total resources expended amounted to £89,189 (2021: £24,684).

There was a net surplus, that increases the reserves held by the charity of £15,504 (2021: £36,385).

This year sees the continuation of a programme of improvements, and alterations to the property. Over a 4 year period, from 2017, it is envisaged that approximately £150,000 will be spent on the internal space and external look of the premises. All of this expenditure is viewed as revenue expense and will be met in part from donations and also a reduction in the unrestricted fund balance.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr L Wahed

NORTH WEST KENT MUSLIM ASSOCIATION

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2022**

Mr S S Alum
Mr M A Munim

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Independent Examiner

Adams and Moore
Chartered Certified Accountants
Adams and Moore House
Instone Road
Dartford
KENT
DA1 2AG

Approved by order of the board of trustees on and signed on its behalf by:

.....
S Alum - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NORTH WEST KENT MUSLIM ASSOCIATION**

Independent examiner's report to the trustees of North West Kent Muslim Association

I report to the charity trustees on my examination of the accounts of North West Kent Muslim Association (the Trust) for the year ended 30 June 2022.

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

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.

Adams & Moore

Adams and Moore
Chartered Certified Accountants
Adams and Moore House
Instone Road
Dartford
KENT
DA1 2AG

Date:

NORTH WEST KENT MUSLIM ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		104,695	61,068
EXPENDITURE ON			
Raising funds	2	40,233	10,787
Charitable activities			
Premises expenses		48,957	-
Charitable Activity		-	13,897
Total		89,190	24,684
NET INCOME		15,505	36,384
RECONCILIATION OF FUNDS			
Total funds brought forward		519,798	483,414
TOTAL FUNDS CARRIED FORWARD		<u>535,303</u>	<u>519,798</u>

The notes form part of these financial statements

NORTH WEST KENT MUSLIM ASSOCIATION

BALANCE SHEET 30 JUNE 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	6	456,464	457,005
Investment property	7	10,000	10,000
		<hr/> 466,464	<hr/> 467,005
CURRENT ASSETS			
Cash at bank and in hand		78,839	62,793
CREDITORS			
Amounts falling due within one year	8	(10,000)	(10,000)
		<hr/> 68,839	<hr/> 52,793
NET CURRENT ASSETS			
		<hr/> 535,303	<hr/> 519,798
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<hr/> 535,303	<hr/> 519,798
NET ASSETS			
		<hr/> 535,303	<hr/> 519,798
FUNDS	10		
Unrestricted funds		535,303	519,798
TOTAL FUNDS		<hr/> 535,303	<hr/> 519,798

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

.....
S Alum - Trustee

The notes form part of these financial statements

NORTH WEST KENT MUSLIM ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Related party exemption

The charity has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

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.

NORTH WEST KENT MUSLIM ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2022

2. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Support costs	35,233	7,247
	<u> </u>	<u> </u>

Investment management costs

	2022	2021
	£	£
Property repairs & maintenance	5,000	2,210
Support costs	-	1,330
	<u> </u>	<u> </u>
	5,000	3,540
	<u> </u>	<u> </u>

Aggregate amounts	40,233	10,787
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

4. STAFF COSTS

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

	2022	2021
	1	1
Average number of employees	<u> </u>	<u> </u>

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

NORTH WEST KENT MUSLIM ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2022**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	61,068
EXPENDITURE ON	
Raising funds	10,787
Charitable activities	
Charitable Activity	13,897
Total	24,684
NET INCOME	36,384
RECONCILIATION OF FUNDS	
Total funds brought forward	483,414
TOTAL FUNDS CARRIED FORWARD	519,798

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 July 2021 and 30 June 2022	454,297	37,594	491,891
DEPRECIATION			
At 1 July 2021	-	34,886	34,886
Charge for year	-	541	541
At 30 June 2022	-	35,427	35,427
NET BOOK VALUE			
At 30 June 2022	454,297	2,167	456,464
At 30 June 2021	454,297	2,708	457,005

NORTH WEST KENT MUSLIM ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2022**

7. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 July 2021	
and 30 June 2022	10,000
NET BOOK VALUE	
At 30 June 2022	10,000
At 30 June 2021	10,000

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	10,000	10,000

9. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Other loans	10,000	10,000

10. MOVEMENT IN FUNDS

	At 1/7/21	Net movement in funds	At
	£	£	30/6/22
Unrestricted funds			£
General fund	519,798	15,505	535,303
TOTAL FUNDS	519,798	15,505	535,303

NORTH WEST KENT MUSLIM ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2022**

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	104,695	(89,190)	15,505
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>104,695</u>	<u>(89,190)</u>	<u>15,505</u>

Comparatives for movement in funds

	At 1/7/20 £	Net movement in funds £	At 30/6/21 £
Unrestricted funds			
General fund	483,414	36,384	519,798
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>483,414</u>	<u>36,384</u>	<u>519,798</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,068	(24,684)	36,384
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>61,068</u>	<u>(24,684)</u>	<u>36,384</u>

NORTH WEST KENT MUSLIM ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2022**

10. MOVEMENT IN FUNDS - continued

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

	At 1/7/20 £	Net movement in funds £	At 30/6/22 £
Unrestricted funds			
General fund	483,414	51,889	535,303
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>483,414</u>	<u>51,889</u>	<u>535,303</u>

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 £
Unrestricted funds			
General fund	165,763	(113,874)	51,889
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>165,763</u>	<u>(113,874)</u>	<u>51,889</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2022.

NORTH WEST KENT MUSLIM ASSOCIATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	103,765	53,788
Grants	-	4,335
Other income	930	2,945
	<hr/> 104,695	<hr/> 61,068
Total incoming resources	104,695	61,068
 EXPENDITURE		
Investment management costs		
Property repairs & maintenance	5,000	2,210
 Charitable activities		
Rent & Rate	3,076	1,586
Motor expenses	168	116
Light and Heat	4,118	1,464
Telephone	-	146
Travelling cost	-	3,350
Equipment expensed	31,990	-
Grants to individuals	8,115	6,558
	<hr/> 47,467	<hr/> 13,220
 Support costs		
Management		
Bank charges	13	-
 Human resources		
Wages	35,220	7,247
Depreciation of tangible fixed assets	542	677
	<hr/> 35,762	<hr/> 7,924
 Other		
Premises Expenses	948	1,330
	<hr/> 89,190	<hr/> 24,684
Total resources expended	89,190	24,684
 Net income	<hr/> <hr/> 15,505	<hr/> <hr/> 36,384

This page does not form part of the statutory financial statements