

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2023
for
NORTH WEST KENT MUSLIM ASSOCIATION**

Adams and Moore
Chartered Certified Accountants
Adams and Moore House
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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 2023

The trustees present their report with the financial statements of the charity for the year ended 30 June 2023. 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 2023

Trustees

The trustees present their report and financial statements for the year ended 30 June 2023.

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 £107,065 (2022: £104,695).

The total resources expended amounted to £77,036 (2022: £89,190).

There was a net surplus, that increases the reserves held by the charity of £30,029 (2022: £15,505).

This year sees the continuation of a programme of improvements, and alterations to the property. Over a 5 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:

NORTH WEST KENT MUSLIM ASSOCIATION

**Report of the Trustees
FOR THE YEAR ENDED 30 JUNE 2023**

Mr L Wahed
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 2023.

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 2023

| | Notes | 2023 Unrestricted fund £ | 2022 Total funds £ |
|------------------------------------|-------|-----------------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | 107,065 | 104,695 |
| EXPENDITURE ON | | | |
| Raising funds | 2 | 54,926 | 40,233 |
| Charitable activities | | | |
| Premises expenses | | 22,110 | 48,957 |
| Total | | 77,036 | 89,190 |
| NET INCOME | | 30,029 | 15,505 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 535,303 | 519,798 |
| TOTAL FUNDS CARRIED FORWARD | | 565,332 | 535,303 |

The notes form part of these financial statements

NORTH WEST KENT MUSLIM ASSOCIATION

Balance Sheet 30 JUNE 2023

| | Notes | 2023 Unrestricted fund £ | 2022 Total funds £ |
|--|-------|-----------------------------------|-----------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 5 | 456,030 | 456,464 |
| Investment property | 6 | 10,000 | 10,000 |
| | | <hr/> | <hr/> |
| | | 466,030 | 466,464 |
| CURRENT ASSETS | | | |
| Cash at bank and in hand | | 109,302 | 78,839 |
| CREDITORS | | | |
| Amounts falling due within one year | 7 | (10,000) | (10,000) |
| | | <hr/> | <hr/> |
| NET CURRENT ASSETS | | 99,302 | 68,839 |
| | | <hr/> | <hr/> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 565,332 | 535,303 |
| | | <hr/> | <hr/> |
| NET ASSETS | | 565,332 | 535,303 |
| | | <hr/> | <hr/> |
| FUNDS | 9 | | |
| Unrestricted funds | | 565,332 | 535,303 |
| | | <hr/> | <hr/> |
| TOTAL FUNDS | | 565,332 | 535,303 |
| | | <hr/> | <hr/> |

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 2023

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 2023

2. RAISING FUNDS

Raising donations and legacies

| | 2023 | 2022 |
|---------------|---------------|---------------|
| | £ | £ |
| Support costs | <u>50,050</u> | <u>35,233</u> |

Investment management costs

| | 2023 | 2022 |
|--------------------------------|---------------|---------------|
| | £ | £ |
| Property repairs & maintenance | <u>4,876</u> | <u>5,000</u> |
| Aggregate amounts | <u>54,926</u> | <u>40,233</u> |

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

4. STAFF COSTS

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

| | 2023 | 2022 |
|-----------------------------|----------|----------|
| Average number of employees | <u>1</u> | <u>1</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 2023

5. TANGIBLE FIXED ASSETS

| | Freehold property £ | Plant and machinery £ | Totals £ |
|---------------------------------|---------------------------|-----------------------------|-------------|
| COST | | | |
| At 1 July 2022 and 30 June 2023 | 454,297 | 37,594 | 491,891 |
| DEPRECIATION | | | |
| At 1 July 2022 | - | 35,427 | 35,427 |
| Charge for year | - | 434 | 434 |
| At 30 June 2023 | - | 35,861 | 35,861 |
| NET BOOK VALUE | | | |
| At 30 June 2023 | 454,297 | 1,733 | 456,030 |
| At 30 June 2022 | 454,297 | 2,167 | 456,464 |

6. INVESTMENT PROPERTY

| | |
|------------------------------------|--------|
| | £ |
| FAIR VALUE | |
| At 1 July 2022 and 30 June 2023 | 10,000 |
| NET BOOK VALUE | |
| At 30 June 2023 | 10,000 |
| At 30 June 2022 | 10,000 |

NORTH WEST KENT MUSLIM ASSOCIATION

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 JUNE 2023

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 £ | 2022 £ |
|-----------------|---------------|---------------|
| Other creditors | 10,000 | 10,000 |
| | <u>10,000</u> | <u>10,000</u> |

8. LOANS

An analysis of the maturity of loans is given below:

| | 2023 £ | 2022 £ |
|--|---------------|---------------|
| Amounts falling due within one year on demand: | | |
| Other loans | 10,000 | 10,000 |
| | <u>10,000</u> | <u>10,000</u> |

9. MOVEMENT IN FUNDS

| | At 1/7/22 £ | Net movement in funds £ | At 30/6/23 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 535,303 | 30,029 | 565,332 |
| | <u>535,303</u> | <u>30,029</u> | <u>565,332</u> |
| TOTAL FUNDS | <u>535,303</u> | <u>30,029</u> | <u>565,332</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 107,065 | (77,036) | 30,029 |
| | <u>107,065</u> | <u>(77,036)</u> | <u>30,029</u> |
| TOTAL FUNDS | <u>107,065</u> | <u>(77,036)</u> | <u>30,029</u> |

NORTH WEST KENT MUSLIM ASSOCIATION

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 JUNE 2023

9. MOVEMENT IN FUNDS - continued

Comparatives for 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 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>519,798</u> | <u>15,505</u> | <u>535,303</u> |

Comparative 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> |

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

| | At 1/7/21 £ | Net movement in funds £ | At 30/6/23 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 519,798 | 45,534 | 565,332 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>519,798</u> | <u>45,534</u> | <u>565,332</u> |

NORTH WEST KENT MUSLIM ASSOCIATION

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 JUNE 2023

9. 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 £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 211,760 | (166,226) | 45,534 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>211,760</u> | <u>(166,226)</u> | <u>45,534</u> |

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2023.

NORTH WEST KENT MUSLIM ASSOCIATION

Detailed Statement of Financial Activities FOR THE YEAR ENDED 30 JUNE 2023

| | 2023 £ | 2022 £ |
|---------------------------------------|---------------|---------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 106,045 | 103,765 |
| Other income | 1,020 | 930 |
| | <hr/> 107,065 | <hr/> 104,695 |
| Total incoming resources | 107,065 | 104,695 |
| EXPENDITURE | | |
| Investment management costs | | |
| Property repairs & maintenance | 4,876 | 5,000 |
| Charitable activities | | |
| Rent & Rate | 1,367 | 3,076 |
| Motor expenses | 72 | 168 |
| Light and Heat | 16,243 | 4,118 |
| Telephone | 19 | - |
| Equipment expensed | 410 | 31,990 |
| Grants to individuals | 2,541 | 8,115 |
| | <hr/> 20,652 | <hr/> 47,467 |
| Support costs | | |
| Management | | |
| Legal and professional | 1,700 | - |
| Bank charges | - | 13 |
| | <hr/> 1,700 | <hr/> 13 |
| Human resources | | |
| Wages | 48,350 | 35,220 |
| Depreciation of tangible fixed assets | 433 | 542 |
| | <hr/> 48,783 | <hr/> 35,762 |
| Other | | |
| Premises Expenses | 1,025 | 948 |

This page does not form part of the statutory financial statements

NORTH WEST KENT MUSLIM ASSOCIATION

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 30 JUNE 2023**

| | 2023 £ | 2022 £ |
|--------------------------|---------------|---------------|
| Total resources expended | 77,036 | 89,190 |
| Net income | <u>30,029</u> | <u>15,505</u> |

This page does not form part of the statutory financial statements