

Charity Registration No. 1087244

HUSAINI MASJID AND MOHAMMEDI PARK MANAGEMENT TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

HUSAINI MASJID AND MOHAMMEDİ PARK MANAGEMENT TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Amil Saheb of London - Dr . Idris Bhaisaheb Zainuddin
Zainulabedeem Bhaisaheb Shujaee
Farazdaq Bhaisaheb Husaini
Mulla Moiz Abdulqader
Aliasger bhai Jamali
Abdultaiyab Pisavadi
Shaikh Murtaza Kaderbhai
Ammar Abidali
Shaikh Idris Goribai
Mulla Qaidjoher Quettawala
Mulla Husain Abdeali
Murtaza Haidermota

Charity number 1087244

Principal address

5 Mohammedi Park
Rowdell Road
Northolt
Middlesex
UB5 6AG

Independent examiner

Stephen Simou FCA
Devonshire House
1 Devonshire Street
London
W1W 5DR

Bankers

Habib Bank AG Zurich
5/7 High Street
Southall
Middlesex
UB1 3HA

Solicitors

BDB Pitmans LLP
One Bartholomew Close
London
United Kingdom
EC1A 7BL

HUSAINI MASJID AND MOHAMMEDI PARK MANAGEMENT TRUST

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HUSAINI MASJID AND MOHAMMEDİ PARK MANAGEMENT TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report and financial statements for the year ended 31 December 2020.

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 Trust'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) (effective 1 January 2019)".

Objectives and activities

The Trustees, following the wishes of the Dai al-Mutlaq, hold the trust fund and its income upon trust to apply them for the advancement of religion by the management, administration, upkeep, conservation and preservation of the Al Husaini Masjid and Mohammedi Park and in doing so promoting religious services and providing or assisting in the provision of prayer books, a library, meals, classes and other services and facilities for worshippers, pilgrims and other adults and children.

The policies and purposes of the Trust shall continue under the provisions of the Trust Deed.

The policy of the Trust continues to be to seek additional support and provide for the aims as stated.

The Trustees confirm that they have paid due regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives in setting the grant making policy for the year.

Achievements and activities

During the year, the Trust fulfilled its main objective in respect of the upkeep, conservation and preservation of the Al Husaini Masjid and Mohammedi Park in Northolt.

Financial review

The statement of financial position set out on page 4 shows the incoming and outgoing resources for the year ended 31 December 2020.

Total income amounted to £213,130 (2019: £498,302) which comprises mainly of donations from connected charities and a government grant of £28,130 (2019: £nil) from the Coronavirus Job Retention Scheme.

Total expenditure amounted to £215,569 (2019: £214,097), with £210,755 (2019: £209,263) defrayed in charitable activities and £4,814 (2019: £4,834) on governance costs. There was therefore a deficit and a net decrease in funds for the year of £2,439 (2019: surplus of £284,205).

The balance sheet set out on page 5 of the financial statements shows the financial position of the Trust at 31 December 2020.

At the year end, the Trust had net assets of £204,052 (2019: £206,491). This Trust continues to rely on the support of other connected charities.

Reserves Policy

The Trust does not hold nor is it required to hold significant reserves. Instead, it relies on donations received, principally from other connected charities, in order to meet its obligations on a year by year basis.

The balance held as unrestricted funds at the year end is £204,052, which will be used for the upkeep of the Masjid over the next 3 years.

The Trustees have assessed the major risks to which the Trust is exposed, in particular those relating to the operations and finances of the Trust, and are satisfied that systems are in place to mitigate their exposure to the major risks.

HUSAINI MASJID AND MOHAMMEDI PARK MANAGEMENT TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management

Trust was established by the 52nd Dai al-Mutlaq, His Holiness Dr Syedna Mohammed Burhanuddin (RA), on 21 December 1997 and registered by a Trust Deed completed on 21 May 2001. The Trust was registered with the Charity Commission on 29 June 2001.

The Trustees who served during the year and up to the date of this report are disclosed on the legal and administrative information page.

The Trustees are appointed for a term of five years or as may be determined by al-Dai al-Mutlaq. Trustees may be reappointed at the end of a term or new Trustees may be appointed as set out in the terms of the Trust Deed.

Meetings of the Trustees are held regularly to agree the strategy and areas of activity of the Trust including upkeep of the Husaini Masjid, reserves and risk management policies and performance. The day to day administration of the Trust is delegated to the Secretary.

The Trustees consider the board of Trustees as the key management personnel of the Trust in charge of directing, running and controlling the Trust. All Trustees give their time freely and no Trustee remuneration was paid in the year.

The Trustees' report was approved by the Board of Trustees and signed on their behalf by:



MOIZ ABDULQADER

Dated: 9/10/21

HUSAINI MASJID AND MOHAMMEDİ PARK MANAGEMENT TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HUSAINI MASJID AND MOHAMMEDİ PARK MANAGEMENT TRUST

I report to the Trustees on my examination of the financial statements of Husaini Masjid and Mohammedi Park Management Trust (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

As the Trustees of the Trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Trust's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Trust as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My independent examination work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees, as a body, for my independent examination work, for this report, or for the opinions I have formed.



Stephen Simou FCA

Institute of Chartered Accountants in England and Wales (ICAEW)

Independent Examiner

Devonshire House

1 Devonshire Street

London

W1W 5DR

Dated: 12/10/21

HUSAINI MASJID AND MOHAMMED I PARK MANAGEMENT TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

		2020	2019
	Notes	£	£
<u>Income and endowments from:</u>			
Donations and grants	2	185,000	498,302
Other income	3	28,130	-
		<u>213,130</u>	<u>498,302</u>
Total income and endowments			
		<u>213,130</u>	<u>498,302</u>
<u>Expenditure on:</u>			
Charitable activities	4	215,569	214,097
		<u>215,569</u>	<u>214,097</u>
Total expenditure			
		<u>215,569</u>	<u>214,097</u>
Net (expenditure)/income for the year/ Net movement in funds		(2,439)	284,205
Fund balances at 1 January 2020		206,491	(77,714)
		<u>206,491</u>	<u>(77,714)</u>
Fund balances at 31 December 2020		<u>204,052</u>	<u>206,491</u>

HUSAINI MASJID AND MOHAMMEDI PARK MANAGEMENT TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Current assets					
Debtors	8	242,761		260,000	
Cash at bank and in hand		24,191		22,346	
		<u>266,952</u>		<u>282,346</u>	
Creditors: amounts falling due within one year	9	<u>(62,900)</u>		<u>(75,855)</u>	
Net current assets			<u>204,052</u>		<u>206,491</u>
Income funds					
Unrestricted funds			<u>204,052</u>		<u>206,491</u>
			<u>204,052</u>		<u>206,491</u>

The financial statements were approved by the Trustees and authorised for issue on 9/10/2021 and are signed on their behalf by:



Trustee

MOIZ ABDULQADER

HUSAINI MASJID AND MOHAMMED PARK MANAGEMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust'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) (effective 1 January 2019)". The Trust is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the Trustees have reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of the assets and liabilities within the next period.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the Trust's charitable objectives.

1.4 Income recognition

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

1.5 Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Trust to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Support costs and governance costs are allocated or apportioned to the applicable expenditure categories.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the Trust. An unconditional grant offer is accrued once the recipient has been notified of the grant award.

Governance costs comprise all costs involving the public accountability of the Trust and its compliance with regulations and good practice.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

HUSAINI MASJID AND MOHAMMED PARK MANAGEMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.6 Government grants

Coronavirus Job Retention Scheme

The Coronavirus Job Retention Scheme (CJRS) results in cash payments from the Government to compensate employers for part of the wages, associated national insurance contributions (NICs) and employer pension contributions of employees who have been placed on furlough (i.e. placed on temporary leave of absence from working for the employer).

The CJRS grant is recognised under the accrual method, and is recognised as income on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. As such the income from the grant is recognised on a straight line basis over the furlough period for each relevant employee.

2 Donations and grants

	2020	2019
	£	£
Donations and gifts		
Anjuman-e-Burhani (London)	185,000	196,212
Dawat-e-Hadiyah Trust (United Kingdom)	-	302,090
	<u>185,000</u>	<u>498,302</u>

3 Other income

	Unrestricted funds	Total
	2020	2019
	£	£
Government grants - The Coronavirus Job Retention Scheme	<u>28,130</u>	<u>-</u>

HUSAINI MASJID AND MOHAMMEDI PARK MANAGEMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

4 Charitable activities

	2020 £	2019 £
Staff costs	93,524	43,116
Repairs and maintenance	41,841	61,489
Cleaning costs	15,641	19,105
Light and heat	51,160	79,192
Rates and water	8,589	6,361
	<u>210,755</u>	<u>209,263</u>
Governance costs (see note 5)	4,814	4,834
	<u>215,569</u>	<u>214,097</u>

5 Governance costs

	2020 £	2019 £
Postage and stationery	335	-
Telephone and fax	1,211	1,741
Bank charges	130	13
Accountancy fees	2,700	2,100
Legal and professional fees	438	980
	<u>4,814</u>	<u>4,834</u>

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year.

HUSAINI MASJID AND MOHAMMEDI PARK MANAGEMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

7 Employees

Number of employees

The average monthly number of employees (full time equivalent) during the year was:

	2020 Number	2019 Number
Maintenance employees	5	2

Employment costs

	2020 £	2019 £
Wages and salaries	88,984	42,704
Social security costs	3,356	37
Other pension costs	1,184	375
	93,524	43,116

There were no employees whose annual remuneration was £60,000 or more.

8 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Other debtors	173,333	93,333
Prepayments and accrued income	2,761	-
	176,094	93,333

	2020 £	2019 £
Amounts falling due after more than one year:		
Other debtors	66,667	166,667
Total debtors	242,761	260,000

9 Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors	60,500	65,851
Accruals and deferred income	2,400	10,004
	62,900	75,855

HUSAINI MASJID AND MOHAMMEDI PARK MANAGEMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

10 Retirement benefit schemes

Defined contribution schemes

The Trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Trust in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £1,184 (2019: £375).

11 Related party transactions

The Trust, by way of influence is related to the following charities:

Dawat-e-Hadiyah Trust (United Kingdom)
Anjuman-e-Burhani (London)

During the year, the Trust received donations totalling £185,000 (2019: £498,302) from related parties.

At the year end the following amounts were receivable from/payable to Dawat-e-Hadiyah Trust (United Kingdom).

	Total 2020 £	Total 2019 £
Amounts receivable	240,000	260,000
Amounts payable	30,000	30,000
	<hr/>	<hr/>