

Charity registration number 1087244

HUSAINI MASJID AND MOHAMMEDI PARK MANAGEMENT TRUST

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

HUSAINI MASJID AND MOHAMMEDI PARK MANAGEMENT TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Amil Saheb of London Shahzada Ammar bhaisaheb Jamaluddin (Name as in passport Ammar Mohammed Burhanuddin Jamaluddin)	Chairman
Shabbir bhaisaheb bin Shahzada Jamaluddin Saheb - (Appointed 24/03/2023) (Name as in passport Shabbir Ammar Jamaluddin)	Vice Chairman
Hasan bhaisaheb bin Mustafa bhaisaheb (Name as in passport Hassan Mustafa Safiyuddin)	
Farazdaq bhaisaheb Husaini (Name as in passport Farazdaq Zainuddin)	
Qutbuddin bhaisaheb bin Ismail bhaisaheb Hasani - (Appointed 24/03/2023) (Name as in passport Qutbuddin Ismailbhai Nooruddin)	
Aliasger bhai bin Yusuf bhai Jamali (Name as in passport Aliasger Yusuf Jamali)	
Shaikh Alihusain bhai Hasanali (Name as in passport Hassanali Alihussein Yusufali)	Executive Trustee
Shaikh Fakhruddin bhai Kapasi - (Appointed 24/03/2023) (Name as in passport Fakhruddin Abdeali Kapasi)	Secretary
Shaikh Moiz bhai Shaikh Yunus bhai Abdulqader (Name as in passport Moiz Abdulkader)	
Shaikh Qaidjoher bhai Quettawala (Name as in passport Quaid Joher Quettawala)	
Mulla Qusai bhai Hunaid bhai Kanchwala (Name as in passport Qusai Kachwalla)	Operating Trustee
Mulla Huzaifa bhai Saam (Name as in passport Huzefa Sam)	Joint Secretary
Mulla Mohammed bhai Dathi - (Appointed 24/03/2023) (Name as in passport Mohammed Bashirali Dathi)	
Mulla Murtaza bhai Shaikh Haiderali bhai Ibrahim - (Appointed 24/03/2023) (Name as in passport Zulfikar Ali Ebrahim)	
Mulla Kauserali bhai Zafariyabhusain bhai Raja - (Appointed 24/03/2023) (Name as in passport Kausar Abbas Raja)	
Mulla Huzaifa bhai Shaikh Abbasali bhai Fakhri - (Appointed 24/03/2023) (Name as in passport Huzaifa Abbas Ali)	
Abdultaiyeb bhai Pisawadi (Name as in passport Abdultaiyab Pisavadi)	Treasurer

HUSAINI MASJID AND MOHAMMEDI PARK MANAGEMENT TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Murtaza bhai Mulla Juzer bhai Kareem - (Appointed 24/03/2023)
(Name as in passport Murtaza Zoozer Curim)

Joint Treasurer

Shabbar bhai Ismailali bhai Hamid - (Appointed 24/03/2023)
(Name as in passport Shabbar Ismail Ali)

Shabbir bhai Shaikh Gulamali bhai Ezzi - (Appointed 24/03/2023)
(Name as in passport Shabbir Gulamali Ezzi)

Mustansir bhai Saifuddin bhai Kheriwala - (Appointed 24/03/2023)
(Name as in passport Mustansir Saifuddin Kheriwala)

Murtaza bhai Haidermota - (Term ended 24/03/2023)
(Name as in passport Murtaza Khozema Haidermota)

Shaikh Idris bhai Goribai - (Term ended 24/03/2023)
(Name as in passport Idris Karimjee)

Mullas Ammar bhai Shaikh Shabbir bhai Abidali - (Term ended 24/03/2023)
(Name as in passport Ammar Shabbir Abidali)

Mulla Husain bhai Abdeali bhai - (Term ended 24/03/2023)
(Name as in passport Hussain Abdeali)

HUSAINI MASJID AND MOHAMMEDİ PARK MANAGEMENT TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number	1087244
Principal address	5 Mohammedi Park Rowdell Road Northolt Middlesex UB5 6AG
Auditors	TC Group 5th Floor 3 Dorset Rise London EC4Y 8EN
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 2023

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

The financial statements have been prepared in accordance with the accounting policies set out in note 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 for 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.

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 7 shows the incoming and outgoing resources for the year ended 31 December 2023.

In 2022, the Trust received a donation of £1,955,000 from Dawat-E-Hadiyah Trust (United Kingdom) for the refurbishment of Husaini Masjid and Mohammedi Park complex (HMMPC) due to general wear and tear over the years, since its construction in 1996. The Trust continued to utilise that donation for the ongoing refurbishment of the HMMPC during the year end 31 December 2023.

Total expenditure amounted to £590,314 (2022: £307,735), with £579,049 (2022: £298,128) spent on the upkeep and refurbishment of the HMMPC, and £11,265 (2022: £9,607) on governance costs. Consequently there was a net deficit of £380,314 (2022: surplus of £1,827,265).

The balance sheet set out on page 8 of the financial statements shows the financial position of the Trust at 31 December 2023.

At the year end, the Trust had net assets of £1,541,511 (2022: £1,921,825). This Trust continues to rely on the support of other connected charities.

Reserves Policy

The Trust does not normally 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 unrestricted funds of £1,541,511 at the year end has been earmarked for the refurbishment of the HMMPC in the coming years.

Risk Management

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 2023

Structure, governance and management

The 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 53rd Dai al-Mutlaq, His Holiness Dr Syedna Mufaddal Saifuddin (TUS) has confirmed and validated the appointment of the Trustees named on the legal and administrative information page and has graciously permitted the Trustees of the Trust to continue to function as such in accordance with the provisions of the Trust Deed.

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 Al 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:

Abdultaiyeb bhai Pisawadi

Dated: 22 October 2024

HUSAINI MASJID AND MOHAMMEDI PARK MANAGEMENT TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources of the Trust for that year.

In preparing these accounts, 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 reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

HUSAINI MASJID AND MOHAMMEDI PARK MANAGEMENT TRUST

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF HUSAINI MASJID AND MOHAMMEDI PARK MANAGEMENT TRUST

Opinion

We have audited the accounts of Husaini Masjid and Mohammedi Park Management Trust ('Trust') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, and the notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Trust's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

HUSAINI MASJID AND MOHAMMEDI PARK MANAGEMENT TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF HUSAINI MASJID AND MOHAMMEDI PARK MANAGEMENT TRUST

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the accounts are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the Trustees are responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect irregularities, including fraud. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management. Our approach was as follows:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant are those that relate to the reporting framework being FRS102, Charities SORP (FRS 102), Charities Act 2011, employment legislation and the safeguarding of children.
- We understood how the charity is complying with those frameworks by making enquiries of management and seeking representations from those charged with governance. We corroborated our understanding by reviewing supporting documentation, including Trustees' meeting minutes.
- Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved enquiries of management and those charged with governance, review of legal and professional expenses and review of Trustees' meeting minutes.

HUSAINI MASJID AND MOHAMMEDI PARK MANAGEMENT TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF HUSAINI MASJID AND MOHAMMEDI PARK MANAGEMENT TRUST

- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur by considering the risk of management override of internal control and by designating revenue recognition as a fraud risk. We performed journal entry testing by specific risk criteria, with a focus on journals indicating large or unusual transactions based on our understanding of the business. We tested completeness of income through substantive tests performed, analytical review procedures and cut off tests on the income recognised.
- The charity is a regulated entity under the supervision of the Charities Commission. As such, the Statutory Auditor considered the experience and expertise of the engagement team to ensure that the team had the appropriate competence and capabilities.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group
Statutory Auditor

22 October 2024

5th Floor
3 Dorset Rise
London
EC4Y 8EN

TC Group is eligible for appointment as auditor of the Trust by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

HUSAINI MASJID AND MOHAMMEDI PARK MANAGEMENT TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

		2023	2022
	Notes	£	£
<u>Income from:</u>			
Donations and grants	2	210,000	2,135,000
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	3	590,314	307,735
		<hr/>	<hr/>
Total expenditure		590,314	307,735
		<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		(380,314)	1,827,265
Fund balances at 1 January 2023		1,921,825	94,560
		<hr/>	<hr/>
Fund balances at 31 December 2023		1,541,511	1,921,825
		<hr/> <hr/>	<hr/> <hr/>

HUSAINI MASJID AND MOHAMMEDI PARK MANAGEMENT TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	8		9,669		5,606
Current assets					
Debtors	9	-		20,000	
Cash at bank and in hand		1,611,458		1,940,681	
		<u>1,611,458</u>		<u>1,960,681</u>	
Creditors: amounts falling due within one year	10	(79,616)		(44,462)	
Net current assets			<u>1,531,842</u>		<u>1,916,219</u>
Total assets less current liabilities			<u><u>1,541,511</u></u>		<u><u>1,921,825</u></u>
Income funds					
Unrestricted funds			<u>1,541,511</u>		<u>1,921,825</u>
			<u><u>1,541,511</u></u>		<u><u>1,921,825</u></u>

The financial statements were approved by the Trustees and authorised for issue on 22 October 2024 and are signed on their behalf by:

Abdultaiyeb bhai Pisawadi
Trustee

HUSAINI MASJID AND MOHAMMEDI PARK MANAGEMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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.

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 MOHAMMEDI PARK MANAGEMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Individual fixed assets costing more than £1,000 and purchased by the Trust for its own use are measured at cost, and subsequently measured at cost or valuation net of depreciation and any impairment losses. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives as follows:

Fixtures, fittings and equipment between 2-4 years.

Expenditure incurred by the Trust in accordance with its objects on providing fixtures, fittings and equipment for the Masjid has not been capitalised. The Masjid is owned by Dawat-e-Hadiyah Trust (United Kingdom), a related charity, and it is the duty and responsibility of this Trust to provide for the upkeep and care of the Masjid from donations received.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Employee benefits

Termination benefits are recognised immediately as an expense when the Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Donations and grants

	2023	2022
	£	£
Donations and gifts		
Anjuman-e-Burhani (London)	210,000	180,000
Dawat-e-Hadiyah Trust (United Kingdom)	-	1,955,000
	<u>210,000</u>	<u>2,135,000</u>

HUSAINI MASJID AND MOHAMMEDI PARK MANAGEMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Charitable activities

	2023 £	2022 £
Staff costs	41,045	62,757
Refurbishment of the Masjid complex	398,715	135,852
Cleaning costs	19,242	16,687
Light and heat	65,566	43,231
Rates and water	54,481	39,601
	<u>579,049</u>	<u>298,128</u>
Governance costs (see note 5)	11,265	9,607
	<u>590,314</u>	<u>307,735</u>

4 Trustees

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

5 Governance costs

	2023 £	2022 £
Postage and stationery	-	153
Telephone and fax	696	789
Bank charges	120	237
General expenses	154	95
Computer running costs	-	713
Depreciation	2,495	180
Audit fees	7,800	7,200
Accountancy fees	-	240
	<u>11,265</u>	<u>9,607</u>

HUSAINI MASJID AND MOHAMMEDI PARK MANAGEMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Employees

Number of employees

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

	2023 Number	2022 Number
Maintenance employees	3	4

Employment costs

	2023 £	2022 £
Wages and salaries	40,467	60,882
Social security costs	-	1,118
Other pension costs	578	757
	41,045	62,757

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

7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

8 Tangible fixed assets

	Plant and machinery £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 January 2023	11,415	20,688	32,103
Additions	6,558	-	6,558
Disposals	(5,629)	(20,688)	(26,317)
At 31 December 2023	12,344	-	12,344
Depreciation and impairment			
At 1 January 2023	5,809	20,688	26,497
Depreciation charged in the year	2,495	-	2,495
Eliminated in respect of disposals	(5,629)	(20,688)	(26,317)
At 31 December 2023	2,675	-	2,675
Carrying amount			
At 31 December 2023	9,669	-	9,669
At 31 December 2022	5,606	-	5,606

HUSAINI MASJID AND MOHAMMEDI PARK MANAGEMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

9 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	-	20,000

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	71,816	37,262
Accruals and deferred income	7,800	7,200
	79,616	44,462

11 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 £578 (2022: £757).

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
General funds	1,921,825	210,000	(590,314)	1,541,511
Previous year:	At 1 January 2022 £	Incoming resources £	Resources expended £	At 31 December 2022 £
General funds	94,560	2,135,000	(307,735)	1,921,825

13 Capital commitments

At 31 December 2023 the Trust had capital commitments to various suppliers for the sum of £nil (2022: £50,997), in relation to repair and maintenance work to be carried out.

HUSAINI MASJID AND MOHAMMEDI PARK MANAGEMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

14 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 unconditional donations totalling £210,000 (2022: £2,135,000) from related parties.