

REGISTERED CHARITY NUMBER: 1093400

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
South Tottenham Muslim Community
Association**

**South Tottenham Muslim Community
Association**

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for the Year Ended 31 December 2022**

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**South Tottenham Muslim Community
Association**

**Report of the Trustees
for the Year Ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Objective of association are the enhancement of Islamic ideology in accordance with Qur'an and Ahadith in the locality within the bounds of Mosque.

Significant activities

The association's income arises from fees and donations. The executive committee is responsible for the day to day management of the financial and operational matters.

The management committee meets on a regular basis to discuss and review the affairs of association. The board also has an annual general meetings in which members of the executive committee present themselves for the re-election.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

South Tottenham Muslim Community Association was established in 2000 by constitution document which sets out the aims and objective of the association.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1093400

Principal address

152 Olinda Road

London

N16 6TP

Trustees

Mohamed Farooq Desai

Omar Mapara

Saiyed Mazhar Attas

Abdul Munaf Degia

Independent Examiner

KALA ATKINSON

Chartered Certified Accountants

& Statutory Auditors

43 Upton Lane

London

E7 9PA

**South Tottenham Muslim Community
Association**

**Report of the Trustees
for the Year Ended 31 December 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS
EXECUTIVE COMMITTEE:**

Chairman : Mr Ahmed Patel
General Secretary : Mr Fuzel Data
Treasurer : Mr Omar Mapara

Committee Members:

: Mr Ibrahim Ghanchi
: Mr Sajid Hakim
: Mr Zakaria Pathan
: Mr Amin Pathan
: Mr Fuzel Data
: Mr Ibrahim Surti

Approved by order of the board of trustees on 20 July 2023 and signed on its behalf by:



.....
Abdul Munaf Degia - Trustee

**Independent Examiner's Report to the Trustees of
South Tottenham Muslim Community
Association**

Independent examiner's report to the trustees of South Tottenham Muslim Community Association

I report to the charity trustees on my examination of the accounts of South Tottenham Muslim Community Association (the Trust) for the year ended 31 December 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.



Salim Kala

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

Date: 26-07-2023

**South Tottenham Muslim Community
Association**

**Statement of Financial Activities
for the Year Ended 31 December 2022**

| | Notes | Unrestricted fund £ | Restricted fund £ | 31.12.22 Total funds £ | 31.12.21 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|---------------------------------|---------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 21,278 | - | 21,278 | 19,732 |
| Investment income | 2 | 37,590 | - | 37,590 | 42,275 |
| Total | | <u>58,868</u> | <u>-</u> | <u>58,868</u> | <u>62,007</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | 3 | 38,415 | - | 38,415 | 30,683 |
| NET INCOME | | <u>20,453</u> | <u>-</u> | <u>20,453</u> | <u>31,324</u> |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 643,181 | 214 | 643,395 | 612,071 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>663,634</u></u> | <u><u>214</u></u> | <u><u>663,848</u></u> | <u><u>643,395</u></u> |

The notes form part of these financial statements

**South Tottenham Muslim Community
Association**

**Balance Sheet
31 December 2022**

| | Notes | Unrestricted fund £ | Restricted fund £ | 31.12.22 Total funds £ | 31.12.21 Total funds £ |
|--|-------|---------------------------|-------------------------|---------------------------------|---------------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 5 | 528,754 | - | 528,754 | 528,769 |
| CURRENT ASSETS | | | | | |
| Cash at bank and in hand | | 138,401 | 214 | 138,615 | 119,906 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 6 | (3,521) | - | (3,521) | (5,280) |
| NET CURRENT ASSETS | | <u>134,880</u> | <u>214</u> | <u>135,094</u> | <u>114,626</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 663,634 | 214 | 663,848 | 643,395 |
| NET ASSETS | | <u>663,634</u> | <u>214</u> | <u>663,848</u> | <u>643,395</u> |
| FUNDS | 8 | | | | |
| Unrestricted funds | | | | 663,634 | 643,181 |
| Restricted funds | | | | 214 | 214 |
| TOTAL FUNDS | | | | <u>663,848</u> | <u>643,395</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 20-07-2023
and were signed on its behalf by:


Omar Mapara - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 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.

Tangible fixed assets

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

Fixture and fittings - 25% on reducing balance

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.

South Tottenham Muslim Community
Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

2. INVESTMENT INCOME

| | 31.12.22 | 31.12.21 |
|----------------|----------|----------|
| | £ | £ |
| Rents received | 37,590 | 42,275 |

3. RAISING FUNDS

Raising donations and legacies

| | 31.12.22 | 31.12.21 |
|------------------------|---------------|---------------|
| | £ | £ |
| Staff costs | 23,430 | 21,840 |
| Rates | 6,112 | 2,627 |
| Insurance | 2,538 | 2,380 |
| Light and heat | 2,352 | 392 |
| Sundries | 842 | 510 |
| Water Rates | 482 | 464 |
| Repair and maintenance | 2,507 | 2,439 |
| Depreciation | 15 | 31 |
| Support costs | 137 | - |
| | <u>38,415</u> | <u>30,683</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

5. TANGIBLE FIXED ASSETS

| | Freehold property £ | Improvements to property £ | Fixtures and fittings £ | Totals £ |
|--|---------------------------|-------------------------------------|----------------------------------|----------------|
| COST | | | | |
| At 1 January 2022 and 31 December 2022 | <u>447,688</u> | <u>81,021</u> | <u>920</u> | <u>529,629</u> |
| DEPRECIATION | | | | |
| At 1 January 2022 | - | - | 860 | 860 |
| Charge for year | - | - | 15 | 15 |
| At 31 December 2022 | <u>-</u> | <u>-</u> | <u>875</u> | <u>875</u> |
| NET BOOK VALUE | | | | |
| At 31 December 2022 | <u>447,688</u> | <u>81,021</u> | <u>45</u> | <u>528,754</u> |
| At 31 December 2021 | <u>447,688</u> | <u>81,021</u> | <u>60</u> | <u>528,769</u> |

**South Tottenham Muslim Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.12.22 | 31.12.21 |
|---------------------------------|--------------|--------------|
| | £ | £ |
| Other loans (see note 7) | 1,050 | 2,050 |
| Social security and other taxes | 1,071 | 1,020 |
| Deposit held | 1,400 | 1,400 |
| Wages Payable | - | 810 |
| | <u>3,521</u> | <u>5,280</u> |

7. LOANS

An analysis of the maturity of loans is given below:

| | 31.12.22 | 31.12.21 |
|--|--------------|--------------|
| | £ | £ |
| Amounts falling due within one year on demand: | | |
| Interest free loan | <u>1,050</u> | <u>2,050</u> |

8. MOVEMENT IN FUNDS

| | At 1.1.22 | Net movement in funds | At 31.12.22 |
|---------------------------|----------------|-----------------------|----------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 643,181 | 20,453 | 663,634 |
| Restricted funds | | | |
| Restricted Funds | 214 | - | 214 |
| TOTAL FUNDS | <u>643,395</u> | <u>20,453</u> | <u>663,848</u> |

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

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|--------------------|--------------------|-------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 58,868 | (38,415) | 20,453 |
| TOTAL FUNDS | <u>58,868</u> | <u>(38,415)</u> | <u>20,453</u> |

South Tottenham Muslim Community
Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.1.21 £ | Net movement in funds £ | At 31.12.21 £ |
|---------------------------|----------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 611,857 | 31,324 | 643,181 |
| Restricted funds | | | |
| Restricted Funds | 214 | - | 214 |
| TOTAL FUNDS | <u>612,071</u> | <u>31,324</u> | <u>643,395</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 62,007 | (30,683) | 31,324 |
| TOTAL FUNDS | <u>62,007</u> | <u>(30,683)</u> | <u>31,324</u> |

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

| | At 1.1.21 £ | Net movement in funds £ | At 31.12.22 £ |
|---------------------------|----------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 611,857 | 51,777 | 663,634 |
| Restricted funds | | | |
| Restricted Funds | 214 | - | 214 |
| TOTAL FUNDS | <u>612,071</u> | <u>51,777</u> | <u>663,848</u> |

**South Tottenham Muslim Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

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 £ |
|--------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 120,875 | (69,098) | 51,777 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | 120,875 | (69,098) | 51,777 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

**South Tottenham Muslim Community
Association**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2022**

| | 31.12.22 £ | 31.12.21 £ |
|---------------------------------------|---------------|---------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 21,278 | 19,732 |
| Investment income | | |
| Rents received | 37,590 | 42,275 |
| Total incoming resources | <u>58,868</u> | <u>62,007</u> |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Wages | 22,957 | 21,389 |
| Pensions | 473 | 451 |
| Rates | 6,112 | 2,627 |
| Insurance | 2,538 | 2,380 |
| Light and heat | 2,352 | 392 |
| Sundries | 842 | 510 |
| Water Rates | 482 | 464 |
| Repair and maintenance | 2,507 | 2,439 |
| Fixtures and fittings | 15 | 31 |
| | <u>38,278</u> | <u>30,683</u> |
| Support costs | | |
| Finance | | |
| Bank charges | 137 | - |
| Total resources expended | <u>38,415</u> | <u>30,683</u> |
| Net income | <u>20,453</u> | <u>31,324</u> |

This page does not form part of the statutory financial statements