

The Charity Registration Number is :- 1108096

Southampton Medina Mosque Trust Limited

Report and Accounts

31 March 2021



Southampton
MEDINA MOSQUE TRUST LTD

Southampton Medina Mosque Trust Limited

Report and accounts for the year ended 31 March 2021

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Southampton Medina Mosque Trust Limited

Company Registration Number - 04390127

Trustees' Annual Report for the year ended 31 March 2021

The Trustees present their Report and Accounts for the year ended 31 March 2021, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Southampton Medina Mosque Trust Limited.

The charity is also known by its operating name, Southampton Medina Mosque Trust Limited.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1108096.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 08 March 2002

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

Southampton Medina Mosque Trust Limited

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Trustees' Annual Report for the year ended 31 March 2021

The principal operating address, telephone number, email and web addresses of the charity are:-

Compton Walk

Off St Mary's Road, Southampton

Hampshire, SO14 0BH

Telephone 2380231945

Email Address chairman@medinamosque.org.uk Web address www.medinamosque.org.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Mr Rashid Brora

Mr Javed Ditta

Mr Shahid Ali

Mr Dildar Hussain

Mr Ahmed Fakirmohammed

Mr Bashir Ahmed

Mr Tasaduq Hussain

Mr Tahir Liaqat

Mr Kasam Sumra

Chairman

Vice Chairman

General Secretary

Treasurer

Assistant Treasurer

The following persons served as Trustees during the year ended 31 March 2021 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

1. The management and running of the mosque situated at Compton Walk, Southampton.
2. The fulfilment of religious needs and the requirements of the local muslim community.
3. The provision of islamic education.
4. Promote a better understanding of the values and teachings of islam in the wider community through various activities and events.

Southampton Medina Mosque Trust Limited

Company Registration Number - 04390127

Trustees' Annual Report for the year ended 31 March 2021

The main activities undertaken in relation to those purposes during the year.

The mosque continues to host visits from schools across Hampshire and Dorset giving many pupils their first insight into islam together with hosting visits for other faith groups with a view to raise an awareness among other faiths as to what islam stands for.

The company remains associated with the Muslim Council of Britain and is a member of MINAB, a national body that promotes good governance in Mosques in the UK through a process of self regulation. The company is a member of the Southampton Interfaith Link (SIFL) and the Southampton Council of Faiths (SCOF).

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The company, through the running of the mosque also promotes a moral and ethical framework for followers to live by and promote the advancement of islam. The company does this by providing a space to worship, provision of funeral facilities and weddings. The mosque runs a children's Quran class every weekday and runs weekly study circles for adults and youths.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

Our mosque provides a centre for prayers and worship and for other activities associated with our faith. During the year under review we offered a range of religious services and activities including:

Hifz classes: Memorisation of the Qur'an is considered as an important element of religious education and training. We have continued to provide this facility for young people in the mosque.

Zakat: Zakat is part of our faith that all who are able to, should offer Zakat. Zakat is collected in proportion to a person's means and is the giving of money for a number of specific purposes including to help others in need and to further the teachings of Islam. The mosque committee collects and distributes the Zakat, none of which is used to fund the mosque and neither is a charge made for collection and distribution of Zakat.

Inter-faith activities: Our mosque is an active member of the inter faith communities of the Southampton and the wider Hampshire area and we use this platform to promote inter faith dialogue and social cohesion.

Southampton Medina Mosque Trust Limited

Company Registration Number - 04390127

Trustees' Annual Report for the year ended 31 March 2021

The difference the charity's performance during the year has made to the beneficiaries of the charity and the wider society.

The charity's performance during the year has raised awareness about the religion of Islam which has assisted in social integration.

The methods used to recruit and appoint new charity trustees.

Trustees of the charity are appointed from within the community and is on a voluntary basis. No one is approached by the board of trustees to act as members of the board but members are invited to come forward.

Bankers	Royal Bank of Scotland. 1 College Street, Southampton, SO15 2WS,
Solicitors	Johns and Sagar. 233A Kentish Town Road, London, NW5 2JT.
Accountants	HK Accountancy Ltd. 46 Aldermoor Road, Southampton SO16 5NJ.

Financial review

The charity's financial position at the end of the year ended 31 March 2021

The financial position of the charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	(3,476)	5,555
Unrestricted Revenue Funds available for the general purposes of the charity	3,614,857	3,618,332

Financial review of the position at the reporting date, 31 March 2021 .

The trustees consider the financial performance by the charity during the year to have been satisfactory. The trustees do not have concern about the financial viability of the charity for the next 12 months.

Policies on reserves.

The Trustees have set a policy of retaining reserves sufficient for the foreseeable needs of the Mosque. Where there is specific capital expenditure foreseen amounts are set aside into designated funds so the free reserves (general reserves excluding amounts invested in assets for the Mosque's use) are available to meet the costs of normal running and expansion of the Mosque and to ensure the Mosque can meet the commitments that have been entered into.

The level of free reserves are not set as a specific formula, but are anticipated to be around twelve months of the level of fixed expenditure over committed income .

Details of The Independent Examiner

Southampton Medina Mosque Trust Limited

Company Registration Number - 04390127

Trustees' Annual Report for the year ended 31 March 2021

T KUMAR

Member of ACCA

White Lodge

Julian Close, Chilworth

Southampton

Hampshire

SO16 7HR

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Southampton Medina Mosque Trust Limited

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Trustees' Annual Report for the year ended 31 March 2021

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 8 to 23.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 25 January 2022.



R BRORA
Director and Trustee

Southampton Medina Mosque Trust Limited

Report to the directors on the preparation of the unaudited statutory accounts of Southampton Medina Mosque Trust Limited for the year ended 31 March 2021

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Southampton Medina Mosque Trust Limited for the year ended 31 March 2021 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.



Mr T KUMAR
FCCA
White Lodge
Julian Close, Chilworth
Southampton
Hampshire
SO16 7HR

25 January 2022

Southampton Medina Mosque Trust Limited - Statement of Financial Activities for the year ended 31 March 2021

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2021, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2020 £
Income & Endowments from:					
Donations & Legacies		73,433	-	73,433	87,041
Charitable activities		780	-	780	16,027
Total income	A	74,213	-	74,213	103,068
Expenditure on:					
Charitable activities		77,689	-	77,689	68,004
Other		-	-	-	-
Tax on surplus on ordinary activities		-	-	-	-
Other taxation		-	-	-	-
Total expenditure	B	77,689	-	77,689	97,513
Net income for the year		(3,476)	-	(3,476)	5,555
Net income after transfers	A-B-C	(3,476)	-	(3,476)	5,555
Net movement in funds		(3,476)	-	(3,476)	5,555
Reconciliation of funds:-					
Total funds brought forward	E	3,618,332	-	3,618,332	3,612,776
Total funds carried forward		3,614,856	-	3,614,856	3,618,331

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 13 to 23 form an integral part of these accounts.

Southampton Medina Mosque Trust Limited - Statement of Financial Activities for the year ended 31 March 2021

Southampton Medina Mosque Trust Limited - Resources applied in the year ended 31 March 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	(3,476)	5,555
Net resources available to fund charitable activities	<u>(3,476)</u>	<u>5,555</u>

Movements in revenue and capital funds for the year ended 31 March 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	3,618,332	-	3,618,332	3,612,776
Recognised gains and losses before transfers	<u>(3,476)</u>	<u>-</u>	<u>(3,476)</u>	<u>5,555</u>
	3,614,856	-	3,614,856	3,618,331
 Closing revenue funds	 <u>3,614,856</u>	 <u>-</u>	 <u>3,614,856</u>	 <u>3,618,331</u>

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	3,614,856	-	3,614,856	3,618,331

Southampton Medina Mosque Trust Limited - Statement of Financial Activities for the year ended 31 March 2021

**Southampton Medina Mosque Trust Limited
Income and Expenditure Account for the year ended 31 March 2021 as required by the Companies Act 2006**

	2021 £	2020 £
Income		
Income from operations	72,478	101,380
Refunds from HMRC on gift aided donations	1,735	1,688
Investment income		
Gross income in the year before exceptional items	74,213	103,068
Gross income in the year including exceptional items	74,213	103,068
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	74,376	64,497
Depreciation and amortisation	2,113	2,307
Fundraising costs	-	29,509
Governance costs	1,200	1,200
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	77,689	97,513
Net income before tax in the financial year	(3,476)	5,555
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(3,476)	5,555
Retained surplus for the financial year	(3,476)	5,555
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 13 to 23 form an integral part of these accounts.

Southampton Medina Mosque Trust Limited - Balance Sheet as at 31 March 2021

	SORP Note Ref	2021 £	2020 £
Fixed assets			
Tangible assets	9	3,435,068	3,437,180
Current assets			
Debtors	10	21,486	19,740
Cash at bank and in hand		159,503	162,785
Total current assets		<u>180,989</u>	<u>182,525</u>
Creditors: amounts falling due within one year	11	<u>(1,200)</u>	<u>(1,373)</u>
Net current assets		179,789	181,152
The total net assets of the charity		<u><u>3,614,857</u></u>	<u><u>3,618,332</u></u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds		-	-
Unrestricted Funds			
Unrestricted Revenue Funds	14	3,614,856	3,618,332
		3,614,857	3,618,332
Designated Funds			
Total charity funds		<u><u>3,614,857</u></u>	<u><u>3,618,332</u></u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

Southampton Medina Mosque Trust Limited - Balance Sheet as at 31 March 2021

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



R BRORA

Trustee

Approved by the board of trustees on 25 January 2022

The notes attached on pages 13 to 23 form an integral part of these accounts.

Southampton Medina Mosque Trust Limited

Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern. The ongoing pandemic has had its effect on the finances of the charity but the trustees believe that the charity's financial position is strong enough and with the help of continuing donations and support from the members it will be able to meet its obligations as and when they arise.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Southampton Medina Mosque Trust Limited

Notes to the Accounts for the year ended 31 March 2021

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note6.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises (building only)	2 % straight line
Plant and machinery	25 % Reducing Balance

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Southampton Medina Mosque Trust Limited

Notes to the Accounts for the year ended 31 March 2021

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no financial instruments recorded in these accounts.

5 Net surplus before tax in the financial year

	2021 £	2020 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	2,113	2,307
Pension costs	834	1,158

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

7 Staff costs and emoluments

Salary costs	2021 £	2020 £
Gross Salaries excluding trustees and key management personnel	50,815	58,750
Employer's National Insurance for all staff	484	1,167
Employer's operating costs of defined contribution pension schemes	834	1,158
Total salaries, wages and related costs	52,133	61,075

The average number of part time staff employed in the year was	-	-
The average number of full time staff employed in the year was	4	3
The estimated full time equivalent number of all staff employed in the year was	4	3

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

The number of employees whose emoluments including taxable benefits but excluding employer's pension contributions fall into the following bands were :-

	2021 £	2020 £
£60,001 to £70,000	-	-

Southampton Medina Mosque Trust Limited

Notes to the Accounts for the year ended 31 March 2021

£70,001 to £80,000
£80,001 to £90,000
£90,001 to £100,000

-	-
-	-
-	-
-	-

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme as dictated by the Automatic Enrolment Scheme, the costs of which are shown above.

9 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total	Total
	£	£	£	£	£
Cost					
At 1 April 2020	3,446,581	41,916	-	3,488,497	3,488,497
At 31 March 2021	3,446,581	41,916	-	3,488,497	3,488,497
Depreciation					
At 1 April 2020	11,725	39,591	-	51,316	51,316
Charge for the year	1,532	581	-	2,113	2,113
At 31 March 2021	13,257	40,172	-	53,429	53,429
Net book value					
At 31 March 2021	3,433,324	1,744	-	3,435,068	3,435,068
At 31 March 2020	3,434,856	2,325	-	3,437,181	3,437,181
 <i>Prior Year</i>					
	£	£	£	£	£
Cost					
02 April 2019	3,446,581	41,916	-	3,488,497	3,488,497
Additions	-	-	-	-	-
Transfers to fixed assets	-	-	-	-	-
Surplus on revaluation	-	-	-	-	-
Disposals	-	-	-	-	-
31 March 2020	3,446,581	41,916	-	3,488,497	3,488,497
Depreciation	10,194	38,816		49,010	
Net book value	3,436,387	3,100		3,439,487	

10 Debtors

	2021	2020
	£	£
Trade debtors	21,172	19,437
Prepayments and accrued income	314	303
Other debtors	-	-
	21,486	19,740

11 Creditors: amounts falling due within one year

2021 2020

Southampton Medina Mosque Trust Limited

Notes to the Accounts for the year ended 31 March 2021

	£	£
Trade creditors	1,200	1,200
PAYE, NIC VAT and other taxes	-	173
	<u>1,200</u>	<u>1,373</u>

12 Income and Expenditure account summary

	2021 £	2020 £
At 1 April 2020	3,618,331	3,612,776
Surplus after tax for the year	(3,476)	5,555
At 31 March 2021	<u>3,614,855</u>	<u>3,618,331</u>

13 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £	Total Funds £
Tangible Fixed Assets	3,435,068	-	-	3,435,068	3,435,068
Current Assets	180,989	-	-	180,989	180,989
Current Liabilities	(1,200)	-	-	(1,200)	(1,200)
	<u>3,614,857</u>	<u>-</u>	<u>-</u>	<u>3,614,857</u>	<u>3,614,857</u>
At 1 April 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £	Total Funds £
Tangible Fixed Assets	3,437,181	-	-	3,437,181	3,437,181
Current Assets	182,525	-	-	182,525	182,525
Current Liabilities	(1,373)	-	-	(1,373)	(1,373)
	<u>3,618,333</u>	<u>-</u>	<u>-</u>	<u>3,618,333</u>	<u>3,618,333</u>

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2020 £	Movement in funds in 2021 See Note 15 £	Transfers between funds in 2021 See Note 0 £	Funds carried forward to 2022 £	Funds carried forward to 2022 £
<i>Unrestricted and designated funds:-</i>					
Unrestricted Revenue Funds	3,618,332	(3,476)	-	3,614,856	3,614,856
Total unrestricted and designated funds	<u>3,618,332</u>	<u>(3,476)</u>	<u>-</u>	<u>3,614,856</u>	<u>3,614,856</u>
Total charity funds	<u>3,618,332</u>	<u>(3,476)</u>	<u>-</u>	<u>3,614,856</u>	<u>3,614,856</u>

15 Analysis of movements in funds over the year as shown in Note 14

Income 2021 £	Expenditure 2021 £	Other Gains & Losses 2021 £	Movement in funds 2021 £	Movement in funds 2021 £
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Southampton Medina Mosque Trust Limited

Notes to the Accounts for the year ended 31 March 2021

Unrestricted and designated funds:-

Unrestricted Revenue Funds	74,213	(77,689)	-	(3,476)	(3,476)
	<u>74,213</u>	<u>(77,689)</u>	<u>-</u>	<u>(3,476)</u>	<u>(3,476)</u>

16 Ultimate controlling party

The charity is under the control of its legal members.

Southampton Medina Mosque Trust Limited

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

17 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	47,836	-	47,836	85,353
Refunds from HMRC on gift aided donations	1,735	-	1,735	1,688
Total donations and gifts from individuals	49,571	-	49,571	87,041
Job Retention Scheme receipts	23,862		23,862	
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	73,433	-	73,433	87,041

18 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total funds
	2021	2021	2021	2020
	£	£	£	£
Primary purpose and ancillary trading				
Car parking	780	-	780	16,027
Total Primary purpose and ancillary trading	780	-	780	16,027

19 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Total income from charitable trading	780	-	780	16,027
Total from charitable activities A2	780	-	780	16,027

20 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£

Southampton Medina Mosque Trust Limited

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

Gross wages and salaries - charitable activities	50,815	-	50,815	58,750
Employers' NI - Charitable activities	484	-	484	1,167
Defined contribution pension costs - charitable activities	834	-	834	1,158
Imam and Madrasa support costs	-	-	-	5,475
Speaker travel	-	-	-	-
Children's trips	-	-	-	79
Refreshments	220	-	220	175
MCB Affiliation fee	250	-	250	-
Total direct spending	52,603	-	52,603	66,804

21 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Premises Expenses				
Rates and water charges	1,257	-	1,257	2,711
Room Hire for Imams	-	-	-	-
Light heat and power	8,176	-	8,176	6,947
Cleaning and waste management	6,659	-	6,659	3,431
Premises repairs, renewals and maintenance	941	-	941	9,457
Property insurance	2,534	-	2,534	2,446
Administrative overheads				
Telephone, fax and internet	819	-	819	791
Stationery and printing	58	-	58	165
Sundry expenses	129	-	129	21
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	900	-	900	933
Payroll fees	300	-	300	300
Financial costs				
Depreciation & Amortisation in total for	2,113	-	2,113	2,307
Support costs before reallocation	23,886	-	23,886	29,509
Less support costs reallocated to specific activities				
To charitable trading costs	-	-	-	-
To grant making costs	-	-	-	-
To costs of raising funds	-	-	-	(29,509)
To non charitable costs	-	-	-	-
Total support costs - Current Year	23,886	-	23,886	-

The basis of allocation of costs between activities is described under accounting policies

Southampton Medina Mosque Trust Limited

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

All the expenditure in the prior year was unrestricted.

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

22 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Independent Examiner's fees	1,200	-	1,200	1,200
Total Governance costs	1,200	-	1,200	1,200

All the expenditure in the prior year was unrestricted.

23 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Total direct spending	B2a	52,603	-	52,603	66,804
Total support costs	B2d	23,886	-	23,886	-
Total Governance costs	B2e	1,200	-	1,200	1,200
Total charitable expenditure	B2	77,689	-	77,689	68,004

All the expenditure in the prior year was unrestricted.

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2020	2020	2020
		£	£	£
Total direct spending	B2a	66,804	-	66,804
Total support costs	B2d	-	-	-
Total Governance costs	B2e	1,200	-	1,200
Total charitable expenditure	B2	68,004	-	68,004