

The Charity Registration Number is :- 1108096

Southampton Medina Mosque Trust Limited

Report and Accounts

31 March 2024



Southampton  
MEDINA MOSQUE TRUST LTD

**Southampton Medina Mosque Trust Limited**

**Report and accounts for the year ended 31 March 2024**

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## **Southampton Medina Mosque Trust Limited**

Company Registration Number - 04390127

### **Trustees' Annual Report for the year ended 31 March 2024**

The Trustees present their Report and Accounts for the year ended 31 March 2024, 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**

Company Registration Number - 04390127

### **Trustees' Annual Report for the year ended 31 March 2024**

**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](mailto:chairman@medinamosque.org.uk) Web address [www.medinamosque.org.uk](http://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 Aneeb Khalid

Mr Bashir Ahmed

Mrs Parvin Damani

Mr Tahir Rafiq

Mr Muhammad Abbas Khan

Mr Liaqat Tahir

Mr Muhammad Noman

Chairman

Vice Chairman

General Secretary

Treasurer

**The following persons served as Trustees during the year ended 31 March 2024 :-**

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 2024**

#### ***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 2024

#### ***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 a smembers of the board but members are invited to come forward.

Bankers Royal Bank of Scotland, 1 College Street, Southampton, SO15 2WS,

### Financial review

#### ***The charity's financial position at the end of the year ended 31 March 2024***

The financial position of the charity at 31 March 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	13,763	18,842
Unrestricted Revenue Funds available for the general purposes of the charity	3,668,643	3,654,880

#### ***Financial review of the position at the reporting date, 31 March 2024 .***

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 .



## **Southampton Medina Mosque Trust Limited**

Company Registration Number - 04390127

### **Trustees' Annual Report for the year ended 31 March 2024**

#### **Details of The Independent Examiner**

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;

## **Southampton Medina Mosque Trust Limited**

Company Registration Number - 04390127

### **Trustees' Annual Report for the year ended 31 March 2024**

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.

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 27 December 2024.



R BRORA  
Director and Trustee



Southampton Medina Mosque Trust Limited

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

**Report to the directors on the preparation of the unaudited statutory accounts of Southampton Medina Mosque Trust Limited for the year ended 31 March 2024**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 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 can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

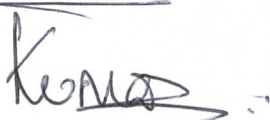
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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.

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/>

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



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

27 December 2024

**Southampton Medina Mosque Trust Limited - Statement of Financial Activities for the year ended 31 March 2024**

**Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2024, 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
		2024 £	2024 £	2024 £	2023 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies		106,602	-	106,602	98,549
Charitable activities		6,688	-	6,688	7,690
<b>Total income</b>	<b>A</b>	<b>113,290</b>	<b>-</b>	<b>113,290</b>	<b>106,239</b>
<b>Expenditure on:</b>					
Charitable activities		99,527	-	99,527	87,397
Other		-	-	-	-
Tax on surplus on ordinary activities		-	-	-	-
Other taxation		-	-	-	-
<b>Total expenditure</b>	<b>B</b>	<b>99,527</b>	<b>-</b>	<b>99,527</b>	<b>87,397</b>
<b>Net income for the year</b>		<b>13,763</b>	<b>-</b>	<b>13,763</b>	<b>18,842</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>13,763</b>	<b>-</b>	<b>13,763</b>	<b>18,842</b>
<b>Net movement in funds</b>		<b>13,763</b>	<b>-</b>	<b>13,763</b>	<b>18,842</b>
<b>Reconciliation of funds:-</b>					
	<b>E</b>				
<b>Total funds brought forward</b>		<b>3,654,880</b>	<b>-</b>	<b>3,654,880</b>	<b>3,636,037</b>
<b>Total funds carried forward</b>		<b>3,668,643</b>	<b>-</b>	<b>3,668,643</b>	<b>3,654,879</b>

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 2024**

**Southampton Medina Mosque Trust Limited - Resources applied in the year ended 31 March 2024 towards fixed assets for Charity use:-**

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	13,763	18,842
<b>Net resources available to fund charitable activities</b>	<b>13,763</b>	<b>18,842</b>

**Movements in revenue and capital funds for the year ended 31 March 2024**

**Revenue accumulated funds**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	3,654,880	-	3,654,880	3,636,037
Recognised gains and losses before transfers	13,763	-	13,763	18,842
	<b>3,668,643</b>	<b>-</b>	<b>3,668,643</b>	<b>3,654,879</b>
<b>Closing revenue funds</b>	<b>3,668,643</b>	<b>-</b>	<b>3,668,643</b>	<b>3,654,879</b>
<b>Summary of funds</b>	<b>Unrestricted and Designated funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Last Year Total Funds</b>
	<b>2024 £</b>	<b>2024 £</b>	<b>2024 £</b>	<b>2023 £</b>
Revenue accumulated funds	3,668,643	-	3,668,643	3,654,879

**Southampton Medina Mosque Trust Limited - Statement of Financial Activities for the year ended 31 March 2024**

**Southampton Medina Mosque Trust Limited  
Income and Expenditure Account for the year ended 31 March 2024 as required by the Companies Act 2006**

	2024 £	2023 £
<i>Income</i>		
Income from operations	113,290	106,239
Refunds from HMRC on gift aided donations	-	-
Investment income		
<b>Gross income in the year before exceptional items</b>	<b>113,290</b>	<b>106,239</b>
<b>Gross income in the year including exceptional items</b>	<b>113,290</b>	<b>106,239</b>
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	96,550	84,338
Depreciation and amortisation	1,777	1,859
Fundraising costs	-	-
Governance costs	1,200	1,200
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<b>99,527</b>	<b>87,397</b>
<b>Net income before tax in the financial year</b>	<b>13,763</b>	<b>18,842</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>13,763</b>	<b>18,842</b>
<b>Retained surplus for the financial year</b>	<b>13,763</b>	<b>18,842</b>
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 2024

	SORP Note Ref	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	9	3,429,465	3,431,242
<b>Current assets</b>			
Debtors	10	24,638	23,133
Cash at bank and in hand		214,944	200,805
<b>Total current assets</b>		<u>239,582</u>	<u>223,938</u>
<b>Creditors: amounts falling due within one year</b>	11	<u>(404)</u>	<u>(300)</u>
<b>Net current assets</b>		239,178	223,638
<b>The total net assets of the charity</b>		<u><b>3,668,643</b></u>	<u><b>3,654,880</b></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	3,668,643	3,654,880
		3,668,643	3,654,880
<b>Designated Funds</b>			
<b>Total charity funds</b>		<u><b>3,668,643</b></u>	<u><b>3,654,880</b></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 2024**

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 27 December 2024

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 2024

#### 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 2024

**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.

## Southampton Medina Mosque Trust Limited

### Notes to the Accounts for the year ended 31 March 2024

#### Fund Accounting

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

	2024	2023
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	1,777	1,859
Pension costs	183	764

#### 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	2024	2023
	£	£
Gross Salaries excluding trustees and key management personnel	37,158	34,808
Employer's National Insurance for all staff	-	-
Employer's operating costs of defined contribution pension schemes	183	764
<b>Total salaries, wages and related costs</b>	<b>37,341</b>	<b>35,572</b>
The average number of part time staff employed in the year was	2	2
The average number of full time staff employed in the year was	3	2
The estimated full time equivalent number of all staff employed in the year was	2	2

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.



## Southampton Medina Mosque Trust Limited

### Notes to the Accounts for the year ended 31 March 2024

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

	2024 £	2023 £
£60,001 to £70,000	-	-
£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
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2023	3,446,581	41,916	-	3,488,497	3,488,497
<b>At 31 March 2024</b>	<b>3,446,581</b>	<b>41,916</b>	<b>-</b>	<b>3,488,497</b>	<b>3,488,497</b>
<b>Depreciation</b>					
At 1 April 2023	16,321	40,935	-	57,256	57,256
Charge for the year	1,532	245	-	1,777	1,777
<b>At 31 March 2024</b>	<b>17,853</b>	<b>41,180</b>	<b>-</b>	<b>59,033</b>	<b>59,033</b>
<b>Net book value</b>					
<b>At 31 March 2024</b>	<b>3,428,728</b>	<b>736</b>	<b>-</b>	<b>3,429,464</b>	<b>3,429,464</b>
<b>At 31 March 2023</b>	<b>3,430,260</b>	<b>981</b>	<b>-</b>	<b>3,431,241</b>	<b>3,431,241</b>

<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total	Total
	£	£	£	£	£
<b>Cost</b>					
01 April 2022	3,446,581	41,916	-	3,488,497	3,488,497
Additions	-	-	-	-	-
Transfers to fixed assets	-	-	-	-	-
Surplus on revaluation	-	-	-	-	-
Disposals	-	-	-	-	-
<b>01 April 2023</b>	<b>3,446,581</b>	<b>41,916</b>	<b>-</b>	<b>3,488,497</b>	<b>3,488,497</b>
<b>Depreciation</b>	10,194	38,816		49,010	
<b>Net book value</b>	3,436,387	3,100		3,439,487	



## Southampton Medina Mosque Trust Limited

### Notes to the Accounts for the year ended 31 March 2024

#### 10 Debtors

	2024	2023
	£	£
Trade debtors	-	-
Prepayments and accrued income	355	329
Other debtors	24,283	22,804
	<u>24,638</u>	<u>23,133</u>

#### 11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	-	-
Accruals	300	300
PAYE, NIC VAT and other taxes	-	-
Other creditors	104	-
	<u>404</u>	<u>300</u>

#### 12 Income and Expenditure account summary

	2024	2023
	£	£
At 1 April 2023	3,654,879	3,636,037
Surplus after tax for the year	13,763	18,842
At 31 March 2024	<u>3,668,642</u>	<u>3,654,879</u>

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

At 31 March 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	3,429,464	-	-	3,429,464	3,429,464
Current Assets	239,582	-	-	239,582	239,582
Current Liabilities	(404)	-	-	(404)	(404)
	<u>3,668,642</u>	<u>-</u>	<u>-</u>	<u>3,668,642</u>	<u>3,668,642</u>

At 1 April 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	3,431,241	-	-	3,431,241	3,431,241
Current Assets	223,938	-	-	223,938	223,938
Current Liabilities	(300)	-	-	(300)	(300)
	<u>3,654,879</u>	<u>-</u>	<u>-</u>	<u>3,654,879</u>	<u>3,654,879</u>

## Southampton Medina Mosque Trust Limited

### Notes to the Accounts for the year ended 31 March 2024

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

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025	Funds carried forward to 2025
	£	See Note 15 £	See Note 0 £	£	£
<i>Unrestricted and designated funds:-</i>					
Unrestricted Revenue Funds	3,654,880	13,763	-	3,668,643	3,668,643
<b>Total unrestricted and designated funds</b>	<b>3,654,880</b>	<b>13,763</b>	<b>-</b>	<b>3,668,643</b>	<b>3,668,643</b>
<b>Total charity funds</b>	<b>3,654,880</b>	<b>13,763</b>	<b>-</b>	<b>3,668,643</b>	<b>3,668,643</b>

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

	Income	Expenditure	Other Gains & Losses	Movement in funds	Movement in funds
	2024	2024	2024	2024	2024
	£	£	£	£	£
<i>Unrestricted and designated funds:-</i>					
Unrestricted Revenue Funds	113,290	(99,527)	-	13,763	13,763
	<b>113,290</b>	<b>(99,527)</b>	<b>-</b>	<b>13,763</b>	<b>13,763</b>

#### 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 2024 as required by the SORP 2015

*This analysis is classified 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
	2024	2024	2024	2023
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	106,602	-	106,602	98,549
<b>Total donations and gifts from individuals</b>	<b>106,602</b>	<b>-</b>	<b>106,602</b>	<b>98,549</b>
Job Retention Scheme receipts	-	-	-	-
<b>Total Donations, Grants and Legacies</b>				
<b>Total Donations, Grants and Legacies</b> A1	<b>106,602</b>	<b>-</b>	<b>106,602</b>	<b>98,549</b>

### 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
	2024	2024	2024	2023
	£	£	£	£
Primary purpose and ancillary trading				
Car parking	6,688	-	6,688	7,690
<b>Total Primary purpose and ancillary trading</b>	<b>6,688</b>	<b>-</b>	<b>6,688</b>	<b>7,690</b>

### 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
	2024	2024	2024	2023
	£	£	£	£
Total income from other charitable activities	6,688	-	6,688	7,690
<b>Total from charitable activities</b> A2	<b>6,688</b>	<b>-</b>	<b>6,688</b>	<b>7,690</b>

### 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
	2024	2024	2024	2023
	£	£	£	£
Gross wages and salaries - charitable activities	37,158	-	37,158	34,808

## Southampton Medina Mosque Trust Limited

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

Defined contribution pension costs - charitable activities	183	-	183	764
Imam and Madrasa support costs	-	-	-	-
Speaker travel	600	-	600	126
Fitrana	7,626	-	7,626	4,110
Refreshments, Iftar	5,291	-	5,291	2,538
MCB Affiliation fee	100	-	100	-
Staff visa costs	1,601	-	1,601	-
Subcontract payments	4,326	-	4,326	9,752
<b>Total direct spending</b>	<b>56,885</b>	<b>-</b>	<b>56,885</b>	<b>52,098</b>

### 21 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>				
	2024	2024	2024	2023
	£	£	£	£
<b>Premises Expenses</b>				
Rates and water charges	3,261	-	3,261	2,005
Room Hire for Imams	-	-	-	-
Light heat and power	16,473	-	16,473	15,917
Cleaning and waste management	7,616	-	7,616	6,942
Premises repairs, renewals and maintenance	7,103	-	7,103	2,781
Premises repairs, renewals and	-	-	-	-
Property insurance	2,863	-	2,863	2,662
<b>Administrative overheads</b>				
Telephone, fax and internet	261	-	261	328
Stationery and printing	260	-	260	393
Sundry expenses	40	-	40	-
<b>Professional fees paid to advisors other than the auditor or examiner</b>				
Accountancy fees other than examination or audit fees	900	-	900	900
Payroll fees	300	-	300	300
<b>Financial costs</b>				
Bank charges	588	-	588	12
Depreciation & Amortisation in total for	1,777	-	1,777	1,859
Bank interest payable	-	-	-	-
<b>Support costs before reallocation</b>	<b>41,442</b>	<b>-</b>	<b>41,442</b>	<b>34,099</b>
<b>Less support costs reallocated to specific activities</b>				
To charitable trading costs	-	-	-	-
To grant making costs	-	-	-	-
To costs of raising funds	-	-	-	-
To non charitable costs	-	-	-	-
<b>Total support costs - Current Year</b>	<b>41,442</b>	<b>-</b>	<b>41,442</b>	<b>34,099</b>

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 2024 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	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
Current Year	2024	2024	2024	2023
	£	£	£	£
Independent Examiner's fees	1,200	-	1,200	1,200
<b>Total Governance costs</b>	<b>1,200</b>	<b>-</b>	<b>1,200</b>	<b>1,200</b>

All the expenditure in the prior year was unrestricted.

## 23 Total Charitable expenditure

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
Current Year		2024	2024	2024	2023
		£	£	£	£
Total direct spending	B2a	56,885	-	56,885	52,098
Total support costs	B2d	41,442	-	41,442	34,099
Total Governance costs	B2e	1,200	-	1,200	1,200
<b>Total charitable expenditure</b>	<b>B2</b>	<b>99,527</b>	<b>-</b>	<b>99,527</b>	<b>87,397</b>

All the expenditure in the prior year was unrestricted.

		Prior Year	Prior Year	Prior Year
		Unrestricted	Restricted	Total Funds
		Funds	Funds	
Prior Year		2023	2023	2023
		£	£	£
Total direct spending	B2a	52,098	-	52,098
Total support costs	B2d	34,099	-	34,099
Total Governance costs	B2e	1,200	-	1,200
<b>Total charitable expenditure</b>	<b>B2</b>	<b>87,397</b>	<b>-</b>	<b>87,397</b>