

**Report of the Trustees and
Financial Statements for the Year Ended 31st March 2021
for
Wimbledon Mosque**

**S. Syedain & Co
Chartered Accountants
First Floor
87 Kenton Road
Harrow
Middlesex
HA3 0AH**

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for the Year Ended 31st March 2021**

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Wimbleton Mosque

Report of the Trustees for the Year Ended 31st March 2021

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. 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 charity was established to build a Prayer Hall for the Muslim Community in Wimbleton and the adjoining boroughs for the purpose of:

a) Offering advancement of the Islamic faith by providing facilities to teach the Holy Quran and Hadith and the principles of Islam to all Muslims and Muslim children in particular, in accordance with the belief of the Ahl-i-Sunnat Waljamaat pursuant to the schools of Imam Abu Hannifah (R.A), Imam Abu Malik (R.A), Imam Shaifi (R.A) and Imam Ahmad bin Hambal (R.A);

b) To relief poverty of those members of the Muslim community who are poor and needy.

Significant activities

The significant activities of the charity are as follows:

1. To provide facilities for the performance of various obligatory prayers in the mosque.

2. To provide religious education to local Muslim children and Muslims in general.

3. To arrange lectures, meetings, seminars etc on the teachings of Islam, as well as on educational, cultural and social matters.

5. To encourage, liaise and assist organisations (established for religious and charitable purposes only), with principles similar to those of the Mosque.

6. To visit the sick in hospitals and assist in arrangements for the burial of deceased Muslims.

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. It is the trustee's opinion that the operation of the charity in its present form is for the public benefit under the principles set out in the Charity Commission guidance.

Wimbledon Mosque

Report of the Trustees for the Year Ended 31st March 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In the financial year end 31 March 2021, apart from the above mentioned objectives and in support of the achievements, the following activities and events were undertaken by the charity but at a reduced level as of the services being closed due to Covid.

1. The charity had continued to provide facilities for the performance of various obligatory prayers in the Mosque.
2. Religious education was imparted to the local Muslim children by the Mosque's supplementary school, operated during weekdays in the evenings. Included in the teaching were lessons on hygiene and good manners given by the Imams, teachers and volunteers.
3. National and visiting scholars were invited to deliver speeches, which did not only increase Islamic awareness but also helped bring about a spiritual, moral and social image.
4. Throughout the year a few trustees paid personal visits to the local Muslims encouraging them to take a more active part in religious activities of the Mosque.
5. Ladies held discussion circles twice a week in which talk were given on the interpretation of the Holy Quran and traditions by a highly qualified scholar.
6. Local hospitals were visited by the chairman and Imams to cater for the social and spiritual needs of Muslim patients.
7. Provided counselling and reconciliation services in matrimonial affairs.
8. Children from the local schools and members from other various bodies visited the Mosque to learn about the beliefs and practices of Islam.

Wimbleton Mosque

Report of the Trustees for the Year Ended 31st March 2021

FINANCIAL REVIEW Financial position

As expected the charity had been affected by the global outbreak of Covid-19 which resulted in the Mosque being closed to the worshippers. Unfortunately the Mosque was not available during Ramadan and Eid-ul Fitr due to the national lockdown as a result of Covid-19. When it was permitted to allow worshippers to attend the daily prayers there were restrictions in the number of people that were able to attend. This was also the case for the Eid-ul-Adha prayers. These are the times when the Mosque receives most of its donations and as a result the level of donations received had decreased drastically.

Net income had increased during the year mainly due to the gain on the revaluation of the investment properties, otherwise excluding the gain on investments net income has actually reduced by 17% from the previous year due to the effect of Covid on the charity.

However regular donations via direct debit continued and that was the main source of income during the period. Donations on average had reduced by approximately 45% to £49,822 (2020: £91,175). The overall income had decreased only slightly to £148,650 (2020: £151,415) which was mainly due to receipt of furlough grant during the Covid pandemic period. The charity received £47,758 as a furlough grant whilst the Mosque was closed during most of the accounting period due to Covid restrictions.

Despite the Mosque being closed during most the accounting period as a result of Covid the overall position was better than previous years. This was mostly due to the furlough grant that had been received to assist the Mosque in paying its wages which represented 81% (2020:69%) of the overall expenses (excluding depreciation) during the year.

The Mosque received furlough pay from the government during the lockdown periods until it was permitted to open its doors to the worshippers again to pay for the salaries of its employees. The tenants at the rental properties were granted a reduction in the monthly rental income hence rental income from April 2020 had reduced resulting in a decrease by 19% from £55,000 received last year to £44,660.

Total expenses had also decreased as expected during the year due to the Mosque being closed. The total costs were £123,655 (2020: £149,271) with most of the expenses relating to wages and depreciation charges for the year.

However since the Mosque had always maintained a healthy bank balances it was not adversely affected as a result of the closure of its main activities.

Wimbleton Mosque

**Report of the Trustees
for the Year Ended 31st March 2021**

FINANCIAL REVIEW

Reserves policy

The charity relies on donations from the public and rental income from the properties that are held by the charity.

The charity has total funds of £3,281,096 at 31 March 2020, (2019: £3,178,101) which are all unrestricted and available to the charity for the general purposes of the charity. The trustees aim to ensure the charity has sufficient resources to continue its activities and to meet its obligations. As a result the trustees have reviewed the charity's reserves policy and it has been decided that they would keep the reserves to at least three months of the total expenses of the charity.

It is felt, that at this level, it would be possible to continue the current activities if the charity in the event of a significant drop in donations. This would give sufficient time to consider how the activities of the charities had changed and to consider the way forward.

Other Matters

Our application for erecting a floor over the car park was declined and for which we have lodged an appeal. We had a meeting with our local councillor and an officer from the planning department and their proposals are being implemented. We are also planning to invite the Mayor of our borough and we are hopeful that our application will be successful.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

The charity was set up by deed dated 5 December 2004.

Recruitment and appointment of new trustees

The trustees are responsible for the administration and investment policy of the charity. Trustees are appointed and removed by the Board of Trustees.

Induction training is given to the trustees on appointment. New trustee would also receive training from an existing trustee about the charity and their responsibilities as a trustee and would receive a copy of the Charity Commission's guide for new trustee. Ongoing training is provided as required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The trustees who meet regularly throughout the year are responsible for the administration and investment policy of the charity. The charity has a committee of executive members who consist of of not less than seven nor more than thirteen members who are practising Muslims in accordance with the religion, who regularly attend as members of the congregation at the mosque and who have made and continue to make regular contributions, whether financial or otherwise to the operation of the charity.

The trustees who served during the year were:

Mr S Shaikh MBE
Mr M S Haq
Mr M Arshad
Mr T Malik

The Honorary Officers and Executive committee members during the year who served during the year were:

1. Mr Mohammad Sajid Haq (Chairman)
2. Mr Sajjad Ahmad Khan (Vice Chairman)
3. Mr Mohammad Ateeq Ur Rahman (Treasurer)
4. Mr Sultan Khan (Assistant Treasurer)
5. Mr Syed Farrukh Ahmed (Secretary)
6. Mr Zia Ur Rehman Khan (Joint Secretary)
7. Mr Asim Hasan Khan (Assistant secretary)
8. Mr Abdi Nasir Omar
9. Mr Mohammad Ayub
10. Mr Karamat Ali
11. Mr Syed Rahat Hussain
12. Mr Skender Gutra
13. Mr Muqurram Farooqi
14. Mr Suhail Akber
15. Mr Adris Akram
16. Mr Syed Hussan Shah
17. Mr Syed Mohammed Afaq
18. Mr Istikhhar Ahmed
19. Mr Akhlaq Ahmad
20. Mr Shah Shakir Rahman

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1108474

Principal address
262/270 Durnsford Road
London
SW19 8DS

Wimbleton Mosque

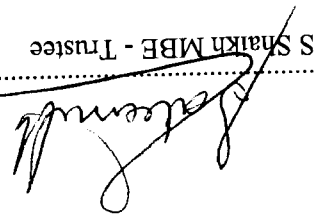
Report of the Trustees
for the Year Ended 31st March 2021

Trustees
T Malik
M S Haq
S Shaikh MBE
M Arshad

Independent Examiner
Tahira Siddiqui FCA MSc
S. Syedain & Co
Chartered Accountants
First Floor
87 Kenton Road
Harrow
Middlesex
HA3 0AH

Approved by order of the board of trustees on 3/4/22 and signed on its behalf by:

S Shaikh MBE - Trustee



**Independent Examiner's Report to the Trustees of
Wimbleton Mosque**

Independent examiner's report to the trustees of Wimbleton Mosque
I report to the charity trustees on my examination of the accounts of Wimbleton Mosque (the Trust) for the year ended 31st March 2021.

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).

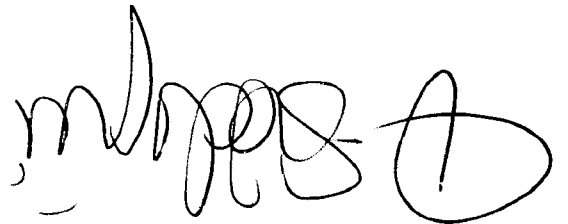
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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.



Tahira Siddiqui FCA MSc
S. Syedain & Co
Chartered Accountants
First Floor
87 Kenton Road
Harrow
Middlesex
HA3 0AH

Date: 14/11/2022

Wimbledon Mosque

Statement of Financial Activities for the Year Ended 31st March 2021

	31.3.21	31.3.20
Unrestricted fund	£	£
Total funds		
Notes		
2	103,990	96,415
Donations and legacies		
3	44,660	55,000
Investment income		
Total	148,650	151,415
EXPENDITURE ON		
Charitable activities		
4	95,480	118,652
Costs for generating charitable income		
Other	28,175	30,619
Total	123,655	149,271
Net gains on investments	78,000	7,190
NET INCOME	102,995	9,334
RECONCILIATION OF FUNDS		
Total funds brought forward	3,178,101	3,168,767
TOTAL FUNDS CARRIED FORWARD	3,281,096	3,178,101

The notes form part of these financial statements

Wimbleton Mosque

Balance Sheet
31st March 2021

	£	Unrestricted fund	£	Notes
FIXED ASSETS				
Tangible assets				8
Investment property				9
	1,245,817	1,241,813	2,989,813	
	1,670,000	1,748,000		
	2,915,817			
CURRENT ASSETS				
Debtors	1,674	6,179		10
Cash at bank and in hand	267,134	293,668		
	268,808	299,847		
CREDITORS				
Amounts falling due within one year				11
	(6,524)	(8,564)		
NET CURRENT ASSETS				
	262,284	291,283		
TOTAL ASSETS LESS CURRENT LIABILITIES				
	3,178,101	3,281,096		
NET ASSETS				
	3,178,101	3,281,096		
FUNDS				
Unrestricted funds				12
	3,178,101	3,281,096		
TOTAL FUNDS				
	3,178,101	3,281,096		

The financial statements were approved by the Board of Trustees and authorised for issue on 3/4/22 and were signed on its behalf by:

S. Shaikh MBE - Trustee

The notes form part of these financial statements

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, as modified by the revaluation of certain assets.

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.

Freehold property	- 2% on reducing balance
Fixtures and Equipments	- 15% on reducing balance
Books	- 20% on reducing balance

Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially measured at cost and subsequently measured using the fair value model and stated at its fair value at the reporting end date. The surplus or deficit on revaluation is recognised as part of the net income/(loss) for the year.

Taxation

The charity is exempt from tax on its charitable activities.

Pension costs

The pension costs relate to the contributions made to the Auto Enrolment pension scheme.

Wimbledon Mosque

Notes to the Financial Statements - continued for the Year Ended 31st March 2021

2.

DONATIONS AND LEGACIES

Donations	Gift aid	Grants
31.3.21	31.3.20	31.3.21
49,822	91,175	103,990
6,410	5,240	47,758
47,758	-	96,415

Grants received, included in the above, are as follows:

Other grants	31.3.21	31.3.20
47,758	31.3.21	31.3.20
-	£	£

The grant received relates to Furlough grant received as a result of Covid.

3.

INVESTMENT INCOME

Rents received	31.3.21	31.3.20
44,660	31.3.21	31.3.20
£	£	£
55,000		

4.

CHARITABLE ACTIVITIES COSTS

Costs for generating charitable income	Direct Costs	Support costs (see note 5)	Totals
91,894	£	£	£
3,586			
95,480			

5. SUPPORT COSTS

SUPPORT COSTS			
Costs for generating charitable income	850	2,736	3,586
	£	£	£
Finance		Governance	Totals

6. **TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

7. STAFF COSTS

STAFF COSTS	
Wages and salaries	76,180
Social security costs	1,503
Other pension costs	961
	<u>78,644</u>
	<u>83,007</u>

The average monthly number of employees during the year was as follows:

Average Monthly Employees	7	8
	31.3.21	31.3.20

No employees received emoluments in excess of £60,000.

Wimbledon Mosque

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

8. TANGIBLE FIXED ASSETS

8.

	Freehold property £	Fixtures and Equipments £	Books £	Totals £
COST				
At 1st April 2020	1,355,944	38,813	5,704	1,400,461
Additions	23,371	800	-	24,171
At 31st March 2021	1,379,315	39,613	5,704	1,424,632
DEPRECIATION				
At 1st April 2020	129,728	21,667	3,249	154,644
Charge for year	24,992	2,692	491	28,175
At 31st March 2021	154,720	24,359	3,740	182,819
NET BOOK VALUE				
At 31st March 2021	1,224,595	15,254	1,964	1,241,813
At 31st March 2020	1,226,216	17,146	2,455	1,245,817

9. INVESTMENT PROPERTY

9.

FAIR VALUE	
At 1st April 2020	1,670,000
Revaluation	78,000
At 31st March 2021	1,748,000
NET BOOK VALUE	
At 31st March 2021	1,748,000
At 31st March 2020	1,670,000

Wimbledon Mosque holds two investment properties in London. The trustees consider that the carrying value of the investment properties are a material approximation to the current market value.

Wimbledon Mosque

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

10.

DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
Other debtors	5,432	950
Prepayments and accrued income	747	724
	<u>6,179</u>	<u>1,674</u>

11.

CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
Social security and other taxes	2,701	2,703
Other creditors	4,063	2,021
Accrued expenses	1,800	1,800
	<u>8,564</u>	<u>6,524</u>

12. MOVEMENT IN FUNDS

	At 1.4.20	Net movement	At 31.3.21
Unrestricted funds	3,178,101	102,995	3,281,096
General fund	148,650	78,000	157,650
	<u>3,178,101</u>	<u>102,995</u>	<u>3,281,096</u>

TOTAL FUNDS

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
Unrestricted funds	148,650	(123,655)	78,000	102,995
General fund	148,650	(123,655)	78,000	102,995
	<u>148,650</u>	<u>(123,655)</u>	<u>78,000</u>	<u>102,995</u>

TOTAL FUNDS

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

MOVEMENT IN FUNDS - continued

Unrestricted funds		General fund		TOTAL FUNDS	
At 1.4.19	3,168,767	3,168,767	9,334	3,168,767	3,178,101
Net movement in funds	9,334	9,334	9,334	9,334	9,334
At 31.3.20	3,178,101	3,178,101	3,178,101	3,178,101	3,178,101

Unrestricted funds		General fund		TOTAL FUNDS	
At 1.4.19	3,168,767	3,168,767	9,334	3,168,767	3,178,101
Net movement in funds	9,334	9,334	9,334	9,334	9,334
At 31.3.20	3,178,101	3,178,101	3,178,101	3,178,101	3,178,101

Unrestricted funds		General fund		TOTAL FUNDS	
At 1.4.19	3,168,767	3,168,767	9,334	3,168,767	3,178,101
Net movement in funds	9,334	9,334	9,334	9,334	9,334
At 31.3.20	3,178,101	3,178,101	3,178,101	3,178,101	3,178,101

Unrestricted funds		General fund		TOTAL FUNDS	
At 1.4.19	3,168,767	3,168,767	9,334	3,168,767	3,178,101
Net movement in funds	9,334	9,334	9,334	9,334	9,334
At 31.3.20	3,178,101	3,178,101	3,178,101	3,178,101	3,178,101

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

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

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

12. 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 £	Gains and losses £	Movement in funds £
Unrestricted funds	300,065	(272,926)	85,190	112,329
General fund				
TOTAL FUNDS	300,065	(272,926)	85,190	112,329

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2021.

Wimbleton Mosque

Detailed Statement of Financial Activities for the Year Ended 31st March 2021

31.3.21 £
31.3.20 £

INCOME AND ENDOWMENTS

Donations and legacies 49,822
Donations 6,410
Gift aid 47,758
Grants -

91,175
5,240
-
96,415

Investment income 44,660
Rents received 55,000

148,650
151,415

Total incoming resources

EXPENDITURE

Charitable activities 76,180

80,468
1,573
966
8,257
3,041
3,947
248

Wages 1,503
Social security 961
Pensions 1,952

76,180
1,503
961
8,257
3,041
3,947
248

Rent and Rates 3,131

76,180
1,503
961
8,257
3,041
3,947
248

Insurance 4,601

76,180
1,503
961
8,257
3,041
3,947
248

Light and heat 426

76,180
1,503
961
8,257
3,041
3,947
248

Telephone 375

76,180
1,503
961
8,257
3,041
3,947
248

Postage and stationery 173

76,180
1,503
961
8,257
3,041
3,947
248

Sundries 2,592

76,180
1,503
961
8,257
3,041
3,947
248

Repair and Maintenance 91,894

76,180
1,503
961
8,257
3,041
3,947
248

Other 24,992

76,180
1,503
961
8,257
3,041
3,947
248

Freehold property 2,692

76,180
1,503
961
8,257
3,041
3,947
248

Fixtures and fittings 491

76,180
1,503
961
8,257
3,041
3,947
248

Library Books -

76,180
1,503
961
8,257
3,041
3,947
248

Loss on sale of tangible fixed assets 28,175

76,180
1,503
961
8,257
3,041
3,947
248

This page does not form part of the statutory financial statements

Wimbledon Mosque

Detailed Statement of Financial Activities
for the Year Ended 31st March 2021

	31.3.21	31.3.20
Support costs		
Finance		
Bank charges	850	1,326
Governance costs		
Accountancy charges	2,736	1,800
Legal Fees	-	3,010
Total resources expended	123,655	149,271
Net income before gains and losses	24,995	2,144
Realised recognised gains and losses		
Realised gains/(losses) on investment property	78,000	7,190
Net income	102,995	9,334

This page does not form part of the statutory financial statements