

**Report of the Trustees and
Financial Statements for the Year Ended 31st March 2022
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 2022

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Wimbleton Mosque

Report of the Trustees for the Year Ended 31st March 2022

The trustees present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The 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 Hanifah (R.A), Imam Abu Malik (R.A), Imam Shafi (R.A) and Imam Ahmad bin Hambal (R.A);

b) To relieve 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.

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

5. 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 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the financial year end 31 March 2022, 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 closed due to Covid for part of the year.

- a) The charity had continued to provide facilities for the performance of various obligatory prayers in the Mosque.
- b) 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 Imam's, teachers and volunteers.
- c) The charity introduced Eid prayers which were held at the local park which was received very positively and had a good turnout. This is an activity that the charity will continue to do in the future.

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. When it was permitted to allow worshippers to attend the Mosque to perform their daily prayers there were restrictions on the number of people that were able to attend for social distancing purposes. As a result the Mosque was only able to permit half the maximum capacity that the Mosque can normally accommodate, resulting in a reduction in donations received.

Net income, excluding net gains on investment properties, had increased by 22% compared to the previous year as a result of worshippers being permitted to attend for the daily prayers.

Regular donations on average had increased by approximately 66% to £82,951 (2021: £49,822). However the overall income had decreased only slightly to £147,649 (2021: £148,650) which was as a result of not receiving furlough grant during the year as the Mosque opened its doors to the worshippers. 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.

Rental income had increased by 15% since last year to £51,200 (2021: £44,660). Last year the tenants were granted a reduction in the monthly rental income as a result of Covid but since then the tenants have started to pay the full rental amounts.

Total expenses were similar to last year at £125,068 (2021: £123,655) with most of the expenses relating to wages and depreciation charges for the year.

Despite the adverse impact of Covid on the level of donations received, the charity had been able to manage its resources adequately and were able to obtain some level of donations and rental income to cover the expenses that had been incurred.

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 had total funds of £3,360,677 at 31 March 2022, (2021: £3,281,096) which were all unrestricted and were 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

It appears that the application for erecting a floor over the car park is likely be approved, after we had appealed the initial rejection. We are waiting for the official response. Once the application is approved, we will need to involve a structural engineer and start the building process.

£3,122.34 in relation to gift aid on donations was received in June 2022.

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.

Wimbleton Mosque

Report of the Trustees
for the Year Ended 31st March 2022

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 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 Gurra
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

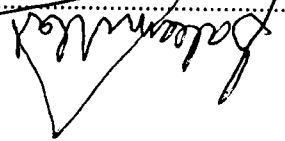
Report of the Trustees
for the Year Ended 31st March 2022

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 11-09-2022 and signed on its behalf by:

S Shaikh MBE - Trustee



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

Independent examiner's report to the trustees of Wimbledon Mosque

I report to the charity trustees on my examination of the accounts of Wimbledon Mosque (the Trust) for the year ended 31st 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').

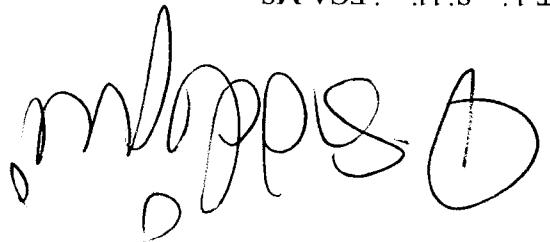
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I 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: 18/9/2022

Wimbledon Mosque

Statement of Financial Activities for the Year Ended 31st March 2022

	Unrestricted fund	Total funds
	£	£
	31.3.22	31.3.21
INCOME AND ENDOWMENTS FROM		
Donations and legacies	96,449	103,990
Investment income	51,200	44,660
Total	147,649	148,650
EXPENDITURE ON		
Charitable activities		
Costs for generating charitable income	97,804	95,480
Other	27,264	28,175
Total	125,068	123,655
Net gains on investments	57,000	78,000
NET INCOME	79,581	102,995
RECONCILIATION OF FUNDS		
Total funds brought forward	3,281,096	3,178,101
TOTAL FUNDS CARRIED FORWARD	3,360,677	3,281,096

Notes

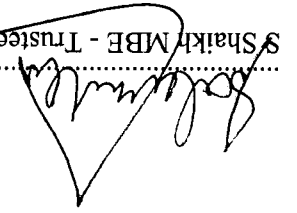
The notes form part of these financial statements

Wimbledon Mosque

Balance Sheet
31st March 2022

	Notes	Unrestricted fund	Total funds
FIXED ASSETS			
Tangible assets	8	1,215,162	1,241,813
Investment property	9	1,805,000	1,748,000
		3,020,162	2,989,813
CURRENT ASSETS			
Debtors	10	2,969	6,179
Cash at bank and in hand		346,918	293,668
		349,887	299,847
CREDITORS			
Amounts falling due within one year	11	(9,372)	(8,564)
NET CURRENT ASSETS		340,515	291,283
TOTAL ASSETS LESS CURRENT LIABILITIES		3,360,677	3,281,096
NET ASSETS		3,360,677	3,281,096
FUNDS	12		
Unrestricted funds		3,360,677	3,281,096
TOTAL FUNDS		3,360,677	3,281,096

The financial statements were approved by the Board of Trustees and authorised for issue on 1/09/2022 and were signed on its behalf by:


S Shaikh MBE - Trustee

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.

Notes to the Financial Statements - continued
For the Year Ended 31st March 2022

Donations
Gift aid
Other Income
Grants

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

Other grants

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

Rents received

4. CHARITABLE ACTIVITIES COSTS

Costs for generating charitable income

Direct Costs	£	91,598
Support costs (see note 5)	£	6,206
Totals	£	97,804

Wimbledon Mosque

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

5. SUPPORT COSTS

Costs for generating charitable income	862	5,344	6,206
	£	£	£
Finance		Governance	Totals
		costs	

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

7. STAFF COSTS

Wages and salaries	74,009	75,453	78,644
Social security costs	483		1,503
Other pension costs	961		961
	£	£	£
	31.3.22	31.3.21	

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

Average Monthly Employees	31.3.22	31.3.21
	7	7

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

Wimbleton Mosque

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

8. TANGIBLE FIXED ASSETS

		Fixtures and Equipments	Books	Totals
	£	£	£	£
COST				
At 1st April 2021	1,379,315	39,613	5,704	1,424,632
Additions	-	613	-	613
At 31st March 2022	1,379,315	40,226	5,704	1,425,245
DEPRECIATION				
At 1st April 2021	154,720	24,359	3,740	182,819
Charge for year	24,491	2,380	393	27,264
At 31st March 2022	179,211	26,739	4,133	210,083
NET BOOK VALUE				
At 31st March 2022	1,200,104	13,487	1,571	1,215,162
At 31st March 2021	1,224,595	15,254	1,964	1,241,813

9. INVESTMENT PROPERTY

FAIR VALUE		
At 1st April 2021	1,748,000	
Revaluation	57,000	
At 31st March 2022	1,805,000	
NET BOOK VALUE		
At 31st March 2022	1,805,000	
At 31st March 2021	1,748,000	

Wimbleton Mosque holds two investment properties in London. The trustees obtained a market appraisal from Residenza Estate agents on 4 April 2022 for both the properties. The carrying value of the investment properties are based on this valuation.

Wimbledon Mosque

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

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	Other debtors	31.3.22	2,191
	Prepayments and accrued income	778	747
		<u>2,969</u>	<u>6,179</u>
11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	Social security and other taxes	31.3.22	31.3.21
	Other creditors	1,750	2,701
	Accrued expenses	5,822	4,063
		1,800	1,800
		<u>9,372</u>	<u>8,564</u>
12. MOVEMENT IN FUNDS		Net movement	At
		in funds	movement
Unrestricted funds	General fund	3,281,096	3,360,677
		£	£
TOTAL FUNDS		3,281,096	3,360,677
		£	£
Net movement in funds, included in the above are as follows:			
Unrestricted funds	Incoming resources	147,649	147,649
	Resources expended	(125,068)	(125,068)
General fund	Gains and losses	57,000	57,000
	Movement in funds	79,581	79,581
TOTAL FUNDS		147,649	147,649
		£	£

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

Unrestricted funds	Incoming resources	147,649	147,649
	Resources expended	(125,068)	(125,068)
General fund	Gains and losses	57,000	57,000
	Movement in funds	79,581	79,581
TOTAL FUNDS		147,649	147,649
		£	£

Comparatives for movement in funds

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

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

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	296,299	(248,723)	135,000	182,576
General fund	296,299	(248,723)	135,000	182,576
TOTAL FUNDS	296,299	(248,723)	135,000	182,576

13. RELATED PARTY DISCLOSURES

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

Wimbledon Mosque

Detailed Statement of Financial Activities for the Year Ended 31st March 2022

	£	£
INCOME AND ENDOWMENTS		
Donations and legacies	82,951	49,822
Donations	-	6,410
Gift aid	5,417	-
Other Income	8,081	47,758
Grants	96,449	103,990
Investment income	51,200	44,660
Rents received	147,649	148,650
EXPENDITURE		
Charitable activities	74,009	76,180
Wages	483	1,503
Social security	961	961
Pensions	1,268	1,952
Rent and Rates	3,214	3,131
Insurance	4,910	4,601
Light and heat	184	426
Telephone	425	375
Postage and stationery	1,129	173
Sundries	5,015	2,592
Repair and Maintenance	91,598	91,894
Other	24,491	24,992
Freehold property	2,380	2,692
Fixtures and fittings	393	491
Library Books	27,264	28,175

This page does not form part of the statutory financial statements

Wimbledon Mosque

Detailed Statement of Financial Activities for the Year Ended 31st March 2022

Support costs	31.3.22	31.3.21
Finance		
Bank charges	862	850
Governance costs		
Accountancy charges	1,992	2,736
Legal Fees	3,352	-
	<u>5,344</u>	<u>2,736</u>
Total resources expended	125,068	123,655
Net income before gains and losses	<u>22,581</u>	<u>24,995</u>
Realised recognised gains and losses		
Realised gains/(losses) on investment	57,000	78,000
property		
Net income	<u>79,581</u>	<u>102,995</u>

This page does not form part of the statutory financial statements