

**Report of the Trustees and
Financial Statements for the Year Ended 31st March 2023
for
Wimbledon Mosque**

Wimbledon Mosque

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Wimbledon Mosque
Report of the Trustees
for the Year Ended 31st March 2023

The trustees present their report with the financial statements of the charity for the year ended 31st March 2023. 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 Wimbledon 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 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 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the financial year end 31 March 2023, apart from the objectives mentioned previously and in support of the achievements, the following activities and events were undertaken by the charity:

- 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 last year that 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, weather permitting.

FINANCIAL REVIEW

Financial position

Overall net income £10,683 (2022: £22,581), excluding net gains on investment properties, has decreased significantly since last year. This is due to a reduction in donations received during the year and also last year the charity was also receiving Covid furlough grant which had increased the overall income for that year.

Donations received via donations boxes have decreased however more people have started to pay by Sumup. It appears that the economic situation during the year due to higher costs and less disposable income, has resulted in donors not giving as much as they used to and hence reflected in the lower amount of donations received as compared to last year.

Rental income had increased by 6% since last year to £54,300 (2022: £51,200). Total expenses were slightly higher as compared to last year at £129,157 (2022: £125,068) with most of the expenses relating to wages and depreciation charges.

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 £3,371,360 at 31 March 2023, (2022: £3,360,677) which were all unrestricted and were available 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 a strategic intervention to mitigate this.

Wimbledon Mosque
Report of the Trustees
for the Year Ended 31st March 2023

FINANCIAL REVIEW

Other Matters

The application for erecting a floor over the car park has now been approved by the council. We will be commencing the building process soon.

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 or by resignation.

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

Wimbledon Mosque
Report of the Trustees
for the Year Ended 31st March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The trustees meet regularly throughout the year and are responsible for the administration and investment policy of the charity. The charity has a committee of executive 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 Board of Trustees who served during the year were:

Mr M Arshad
Mr M S Haq
Mr S Shaikh MBE
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 Istikhar Ahmed
19. Mr Akhlaq Ahmad
20. Mr Shah Shakir Rahman

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1108474

Wimbledon Mosque

**Report of the Trustees
for the Year Ended 31st March 2023**

Principal address

262/270 Durnsford Road
London
SW19 8DS

Trustees

T Malik
M S Haq
S Shaikh MBE
M Arshad


Independent Examiner

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

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 4/2/24 and signed on its behalf
by:


.....
T Malik - 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 2023.

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 (Senior Statutory Auditor)

The Institute of Chartered Accountants in England and Wales

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

Date: 6/2/2024

Wimbledon Mosque

Statement of Financial Activities for the Year Ended 31st March 2023

		31.3.23 Unrestricted fund £	31.3.22 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	85,540	96,449
Investment income	3	54,300	51,200
Total		<u>139,840</u>	<u>147,649</u>
EXPENDITURE ON Charitable activities	4		
Costs for generating charitable income		102,577	97,804
Other		26,580	27,264
Total		<u>129,157</u>	<u>125,068</u>
Net gains on investments		-	57,000
NET INCOME		10,683	79,581
RECONCILIATION OF FUNDS			
Total funds brought forward		3,360,677	3,281,096
TOTAL FUNDS CARRIED FORWARD		<u><u>3,371,360</u></u>	<u><u>3,360,677</u></u>

The notes form part of these financial statements

Wimbledon Mosque

Balance Sheet 31st March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
FIXED ASSETS			
Tangible assets	8	1,189,785	1,215,162
Investment property	9	1,805,000	1,805,000
		<u>2,994,785</u>	<u>3,020,162</u>
CURRENT ASSETS			
Debtors	10	1,140	2,969
Cash at bank and in hand		381,277	346,918
		<u>382,417</u>	<u>349,887</u>
CREDITORS			
Amounts falling due within one year	11	(5,842)	(9,372)
		<u>376,575</u>	<u>340,515</u>
NET CURRENT ASSETS			
		<u>3,371,360</u>	<u>3,360,677</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>3,371,360</u>	<u>3,360,677</u>
NET ASSETS			
		<u>3,371,360</u>	<u>3,360,677</u>
FUNDS	12		
Unrestricted funds		3,371,360	3,360,677
TOTAL FUNDS		<u>3,371,360</u>	<u>3,360,677</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
4/2/24 and were signed on its behalf by:



T Malik - Trustee

The notes form part of these financial statements

Wimbledon Mosque

Notes to the Financial Statements for the Year Ended 31st March 2023

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 2023

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	76,838	82,951
Gift aid	3,122	-
Other Income	5,580	5,417
Grants	-	8,081
	<u>85,540</u>	<u>96,449</u>

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

	31.3.23	31.3.22
	£	£
Other grants	-	8,081
	<u>-</u>	<u>8,081</u>

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

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Rents received	<u>54,300</u>	<u>51,200</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Costs for generating charitable income	<u>98,874</u>	<u>3,703</u>	<u>102,577</u>

Wimbledon Mosque

Notes to the Financial Statements - continued for the Year Ended 31st March 2023

5. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Costs for generating charitable income	633	3,070	3,703
	<u>633</u>	<u>3,070</u>	<u>3,703</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

7. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	70,460	74,009
Social security costs	-	483
Other pension costs	961	961
	<u>71,421</u>	<u>75,453</u>

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

	31.3.23	31.3.22
Average Monthly Employees	<u>5</u>	<u>7</u>

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

Wimbledon Mosque

Notes to the Financial Statements - continued for the Year Ended 31st March 2023

8. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and Equipments £	Books £	Totals £
COST				
At 1st April 2022	1,379,315	40,226	5,704	1,425,245
Additions	-	-	1,203	1,203
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2023	1,379,315	40,226	6,907	1,426,448
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1st April 2022	179,211	26,739	4,133	210,083
Charge for year	24,002	2,023	555	26,580
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2023	203,213	28,762	4,688	236,663
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31st March 2023	1,176,102	11,464	2,219	1,189,785
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2022	1,200,104	13,487	1,571	1,215,162
	<hr/>	<hr/>	<hr/>	<hr/>

9. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1st April 2022 and 31st March 2023	1,805,000
	<hr/>
NET BOOK VALUE	
At 31st March 2023	1,805,000
	<hr/>
At 31st March 2022	1,805,000
	<hr/>

Wimbledon Mosque holds two investment properties in London. The Trustees obtained an external valuation for the properties and they consider that the valuation for both properties to be the same as the previous year.

Wimbledon Mosque

Notes to the Financial Statements - continued for the Year Ended 31st March 2023

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other debtors	100	2,191
Prepayments and accrued income	1,040	778
	<u>1,140</u>	<u>2,969</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Social security and other taxes	1,750	1,750
Other creditors	2,022	5,822
Accrued expenses	2,070	1,800
	<u>5,842</u>	<u>9,372</u>

12. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	3,360,677	10,683	3,371,360
	<u>3,360,677</u>	<u>10,683</u>	<u>3,371,360</u>
TOTAL FUNDS			
	<u>3,360,677</u>	<u>10,683</u>	<u>3,371,360</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	139,840	(129,157)	10,683
	<u>139,840</u>	<u>(129,157)</u>	<u>10,683</u>
TOTAL FUNDS			
	<u>139,840</u>	<u>(129,157)</u>	<u>10,683</u>

Wimbledon Mosque

Notes to the Financial Statements - continued for the Year Ended 31st March 2023

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	3,281,096	79,581	3,360,677
TOTAL FUNDS	<u>3,281,096</u>	<u>79,581</u>	<u>3,360,677</u>

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

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

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	3,281,096	90,264	3,371,360
TOTAL FUNDS	<u>3,281,096</u>	<u>90,264</u>	<u>3,371,360</u>

Wimbledon Mosque

Notes to the Financial Statements - continued for the Year Ended 31st March 2023

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				
General fund	287,489	(254,225)	57,000	90,264
TOTAL FUNDS	<u>287,489</u>	<u>(254,225)</u>	<u>57,000</u>	<u>90,264</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2023.

14. POST BALANCE SHEET EVENTS

An Employment Tribunal claim was made against the Mosque in June 2021. The case was heard in November 2023, at the South London Tribunal Court, and the outcome of the trial is still outstanding. It is probable that the Mosque will be liable to a claim however it is not possible to estimate the obligation at this stage as the Mosque is waiting to hear from the court.

Wimbledon Mosque

Detailed Statement of Financial Activities for the Year Ended 31st March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	76,838	82,951
Gift aid	3,122	-
Other Income	5,580	5,417
Grants	-	8,081
	<hr/>	<hr/>
	85,540	96,449
Investment income		
Rents received	54,300	51,200
	<hr/>	<hr/>
Total incoming resources	139,840	147,649
EXPENDITURE		
Charitable activities		
Wages	70,460	74,009
Social security	-	483
Pensions	961	961
Rent and Rates	2,639	1,268
Insurance	3,032	3,214
Light and heat	7,454	4,910
Telephone	341	184
Postage and stationery	1,641	425
Events	3,001	-
Sundries	35	1,129
Repair and Maintenance	9,310	5,015
	<hr/>	<hr/>
	98,874	91,598
Other		
Freehold property	24,002	24,491
Fixtures and fittings	2,023	2,380
Library Books	555	393
	<hr/>	<hr/>
	26,580	27,264

This page does not form part of the statutory financial statements

Wimbledon Mosque

Detailed Statement of Financial Activities for the Year Ended 31st March 2023

	31.3.23 £	31.3.22 £
Support costs		
Finance		
Bank charges	633	862
Governance costs		
Accountancy charges	2,070	1,992
Legal & Professional Fees	1,000	3,352
	<u>3,070</u>	<u>5,344</u>
Total resources expended	<u>129,157</u>	<u>125,068</u>
Net income before gains and losses	10,683	22,581
Realised recognised gains and losses		
Realised gains/(losses) on investment property	-	57,000
Net income	<u><u>10,683</u></u>	<u><u>79,581</u></u>

This page does not form part of the statutory financial statements