

REGISTERED CHARITY NUMBER: 1108474

**Report of the Trustees and
Financial Statements for the Year Ended 31st March 2024
for
Wimbledon Mosque**

Wimbledon Mosque

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Wimbledon Mosque
Report of the Trustees
for the Year Ended 31st March 2024

The trustees present their report with the financial statements of the charity for the year ended 31st March 2024. 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 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the financial year end 31 March 2024, 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) Providing community services such as supporting homelessness over the winter period.

FINANCIAL REVIEW

Financial position

The Mosque has made a loss of £16,408 (2023: net income £10,683), excluding net gains on investment properties. Even though donations have increased during the year by 6% to £148,282 (2023: £139,840) there was a 27% increase in expenses during the year £164,690 (2023: £129,157).

The increase in income is due to more gift aid received during the year and a 12% increase in donation income of £86,140 (2023: £76,838). This is due to more donations received via Sumsup during the year resulting in a 46% increase to £41,679 (2023: £28,493) as compared to last year.

Rental income has decreased by 13% since last year to £47,321 (2023: £54,300) which was due to some of the properties being vacant during the year. Total expenses were higher as compared to last year at £164,690 (2023: £129,157) with most of the increase in expenses relating to wages and legal costs as a result of the employment tribunal. Furthermore costs in general have increased since last year especially for gas and electricity.

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 £3,383,940 at 31 March 2024 (2023: £3,371,360) 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 2024

FINANCIAL REVIEW

Other Matters

The employment tribunal case had been finalised after the year end with the claimant receiving £29,954 in total from the Mosque. The case had been in progress since September 2021 and the final payments were made after the year end.

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 2024

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 2024

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 on15/12/2024..... 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 2024.

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: 15/12/2024

Wimbledon Mosque

Statement of Financial Activities for the Year Ended 31st March 2024

		31.3.24 Unrestricted fund £	31.3.23 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	100,961	85,540
Investment income	3	47,321	54,300
Total		<u>148,282</u>	<u>139,840</u>
EXPENDITURE ON Charitable activities	4		
Costs for generating charitable income		137,749	102,577
Other		26,941	26,580
Total		<u>164,690</u>	<u>129,157</u>
Net gains on investments		<u>28,988</u>	<u>-</u>
NET INCOME		12,580	10,683
RECONCILIATION OF FUNDS			
Total funds brought forward		3,371,360	3,360,677
TOTAL FUNDS CARRIED FORWARD		<u><u>3,383,940</u></u>	<u><u>3,371,360</u></u>

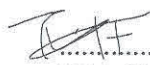
The notes form part of these financial statements

Wimbledon Mosque

Balance Sheet 31st March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
FIXED ASSETS			
Tangible assets	8	1,171,214	1,189,785
Investment property	9	1,833,988	1,805,000
		<u>3,005,202</u>	<u>2,994,785</u>
CURRENT ASSETS			
Debtors	10	1,713	1,140
Cash at bank and in hand		381,902	381,277
		<u>383,615</u>	<u>382,417</u>
CREDITORS			
Amounts falling due within one year	11	(4,877)	(5,842)
		<u>378,738</u>	<u>376,575</u>
NET CURRENT ASSETS			
		<u>3,383,940</u>	<u>3,371,360</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>3,383,940</u>	<u>3,371,360</u>
NET ASSETS			
		<u>3,383,940</u>	<u>3,371,360</u>
FUNDS	12		
Unrestricted funds		3,383,940	3,371,360
TOTAL FUNDS		<u>3,383,940</u>	<u>3,371,360</u>

The financial statements were approved by the Board of Trustees and authorised for issue on15/12/2024..... 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 2024

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 2024

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	86,140	76,838
Gift aid	10,096	3,122
Other Income	4,725	5,580
	<u>100,961</u>	<u>85,540</u>

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Rents received	<u>47,321</u>	<u>54,300</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Costs for generating charitable income	<u>112,073</u>	<u>25,676</u>	<u>137,749</u>

5. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Costs for generating charitable income	<u>802</u>	<u>24,874</u>	<u>25,676</u>

Wimbledon Mosque

Notes to the Financial Statements - continued for the Year Ended 31st March 2024

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

7. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	84,271	70,460
Social security costs	1,166	-
Other pension costs	1,252	961
	<u>86,689</u>	<u>71,421</u>

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

	31.3.24	31.3.23
Average Monthly Employees	<u>5</u>	<u>5</u>

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

Wimbledon Mosque

Notes to the Financial Statements - continued for the Year Ended 31st March 2024

8. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and Equipments £	Books £	Totals £
COST				
At 1st April 2023	1,379,315	40,226	6,907	1,426,448
Additions	-	8,370	-	8,370
At 31st March 2024	1,379,315	48,596	6,907	1,434,818
DEPRECIATION				
At 1st April 2023	203,213	28,762	4,688	236,663
Charge for year	23,522	2,975	444	26,941
At 31st March 2024	226,735	31,737	5,132	263,604
NET BOOK VALUE				
At 31st March 2024	1,152,580	16,859	1,775	1,171,214
At 31st March 2023	1,176,102	11,464	2,219	1,189,785

9. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1st April 2023	1,805,000
Revaluation	28,988
At 31st March 2024	1,833,988
NET BOOK VALUE	
At 31st March 2024	1,833,988
At 31st March 2023	1,805,000

Wimbledon Mosque holds two investment properties in London. The Trustees believe the current valuation represents the market value of both the properties as at the year end date.

Wimbledon Mosque

Notes to the Financial Statements - continued for the Year Ended 31st March 2024

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Other debtors	499	100
Prepayments and accrued income	1,214	1,040
	<u>1,713</u>	<u>1,140</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Social security and other taxes	1,750	1,750
Other creditors	937	2,022
Accrued expenses	2,190	2,070
	<u>4,877</u>	<u>5,842</u>

12. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	3,371,360	12,580	3,383,940
	<u>3,371,360</u>	<u>12,580</u>	<u>3,383,940</u>
TOTAL FUNDS	<u>3,371,360</u>	<u>12,580</u>	<u>3,383,940</u>

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	148,282	(164,690)	28,988	12,580
	<u>148,282</u>	<u>(164,690)</u>	<u>28,988</u>	<u>12,580</u>
TOTAL FUNDS	<u>148,282</u>	<u>(164,690)</u>	<u>28,988</u>	<u>12,580</u>

Wimbledon Mosque

Notes to the Financial Statements - continued for the Year Ended 31st March 2024

12. MOVEMENT IN FUNDS - continued

Comparatives for 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
TOTAL FUNDS	<u>3,360,677</u>	<u>10,683</u>	<u>3,371,360</u>

Comparative 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
TOTAL FUNDS	<u>139,840</u>	<u>(129,157)</u>	<u>10,683</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	3,360,677	23,263	3,383,940
TOTAL FUNDS	<u>3,360,677</u>	<u>23,263</u>	<u>3,383,940</u>

Wimbledon Mosque

Notes to the Financial Statements - continued for the Year Ended 31st March 2024

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	288,122	(293,847)	28,988	23,263
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>288,122</u>	<u>(293,847)</u>	<u>28,988</u>	<u>23,263</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2024.

14. POST BALANCE SHEET EVENTS

An Employment Tribunal claim was made against the Mosque in June 2021 and the case was heard in November 2023 at the South London Tribunal Court. The hearing concluded that the Mosque was liable to pay the claimant a total amount of £29,954 which was paid after the year end. There were also high legal costs as a result during the year and after the year end.

Wimbledon Mosque

Detailed Statement of Financial Activities for the Year Ended 31st March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	86,140	76,838
Gift aid	10,096	3,122
Other Income	4,725	5,580
	<hr/> 100,961	<hr/> 85,540
Investment income		
Rents received	47,321	54,300
	<hr/> 148,282	<hr/> 139,840
Total incoming resources		
EXPENDITURE		
Charitable activities		
Wages	84,271	70,460
Social security	1,166	-
Pensions	1,252	961
Rent and Rates	2,738	2,639
Insurance	3,289	3,032
Light and heat	11,433	7,454
Telephone	446	341
Postage and stationery	702	1,641
Events	-	3,001
Sundries	3,463	35
Repair and Maintenance	3,313	9,310
	<hr/> 112,073	<hr/> 98,874
Other		
Freehold property	23,522	24,002
Fixtures and fittings	2,975	2,023
Library Books	444	555
	<hr/> 26,941	<hr/> 26,580

This page does not form part of the statutory financial statements

Wimbledon Mosque

Detailed Statement of Financial Activities for the Year Ended 31st March 2024

	31.3.24 £	31.3.23 £
Support costs		
Finance		
Bank charges	802	633
Governance costs		
Accountancy charges	2,190	2,070
Legal & Professional Fees	22,684	1,000
	<u>24,874</u>	<u>3,070</u>
Total resources expended	<u>164,690</u>	<u>129,157</u>
Net (expenditure)/income before gains and losses	(16,408)	10,683
Realised recognised gains and losses		
Realised gains/(losses) on investment property	<u>28,988</u>	<u>-</u>
Net income	<u><u>12,580</u></u>	<u><u>10,683</u></u>

This page does not form part of the statutory financial statements

