KENT MUSLIM WELFARE ASSOCIATION LIMITED

England & Wales · Charity number 1117731

Details

Status	Registered
Legal form	Charitable company
Company number	04324371
Registered	2007-01-29
Register	View on the Charity Commission register

Contact

Address	114 Canterbury Street Gillingham Kent ME7 5UH
Phone	01634850878
Email	info@kmwa.org.uk
Website	www.kmwa.org.uk

Activities

Objects: (A) TO PROPAGATE THROUGH PEACEFUL MEANS THE RELIGION AND TRADITION OF ISLAM IN ACCORDANCE TO THE TEACHINGS OF THE HOLY QURAN AND SUNNAH AND THE LAWS OF SHARIA.(B) IN ADHERENCE TO THE ABOVE BUT NOT OTHERWISE, TO ESTABLISH, ACQUIRE AND MAINTAIN PREMISES FOR MOSQUES AND CENTRES FOR FACILITATING REGULAR CONGREGATIONAL PRAYERS, TEACHING SEMINARS (WAAZ) AND RELIGIOUS GATHERINGS FOR ALL MUSLIMS.(C) TO PROVIDE RELIGIOUS FACILITIES MENTIONED AS ABOVE, WITH AN EQUALITY OF OPPORTUNITY TO ALL MUSLIMS WHO BELIEVE IN THE KALIMA, "LA ELLAHA ILLAL-LAH MOHAMMED-UR-RASOOL ALLAH". THE FINALITY OF PROPHET MOHAMMED (SAS) IS PARAMOUNT TO THIS BELIEF.(D) TO PROVIDE AND PROMOTE THE ISLAMIC RELIGION AND CULTURAL EDUCATION AND TRADITION TO GROUPS OF ALL AGES AND SEXES, BY CREATING INSTITUTIONAL FACILITIES FOR THIS PURPOSE.

Activities: The KMWA has become a source of support and knowledge to its diverse Muslim community, as well as an enriching initiative to help serve the wider host community and strenghten community cohesion.

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Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Amateur Sport, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE. KENT
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	-	-	-	-
2024-03-31	£443,191	£69,990	-	-
2023-03-31	£288,416	£361,712	-	-
2022-03-31	£291,250	£166,882	-	-
2021-03-31	£59,196	£38,784	-	-
2020-03-31	£357,155	£267,755	-	-

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Trustees

Name	Role	Appointed
Ajaib Hussain	Chair	2025-12-03
Agha Naeem Ahmed Khan		2026-05-17
Ahmad Zaki Rawfy		2017-05-07
Humair Shaheen		2025-05-18
ISSA RUMJAUN		
Irfan Aziz		2025-05-18
MD Redwanul Ferdous		2024-06-30
Majid Arshad		2026-05-17
Mohammed Ehasan Ahmed		2025-05-18
Rizwan Ahmed Chohan		2024-10-15
SAJID PERVEZ KHAN		2026-05-17
Waseem Mahmood Mirza		2026-05-17

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KENT MUSLIM WELFARE ASSOCIATION LIMITED

England & Wales - Charity number 1117731

Accounts

Kent Muslim Welfare Association

114, Canterbury Street, Gillingham, Kent, ME7 5UH

Web:www.kmwa.org.uk Email: Info@kmwa.org.uk Tel: 01634 850878

GENERAL SECRETARY AND CHAIRMANS REPORT FOR 2023-2024

Dear Brothers and Sisters in Islam – Assalamu – alaikum wa rahmatullahe wo barakatuhu.

The Masjid has operating normally for some time now, with the issues with COVID feeling like a distant memory - for all Salaat and the challenges remain regarding crowding and the ability to cater for everyone – both men and women at the busiest times. Ramadaan was our peak time of year with Iftaar arrangements as per normal and a full Masjid for Taraweh and 5 and even 6 packed Jamaat for Salaat-ul Eid. We were able to provide a community Iftaar session for non-Muslims to experience a part of Ramadaan and our thanks to everyone else who took part.

We realise that we are just scratching the surface when it comes to providing for and interacting with our community, but we feel that we are trying to make positive steps forward. The building of the new Masjid is always forefront in the long-term development of the community and is immensely time consuming for all those involved, however the building is bricks and mortar, and we must not forget that as Trustees, although we are trying to improve the infra structure and facility which is the new Masjid, we primarily are here to serve the people who come to the Masjid for their worship. This is our primary role which we should not forget or lose our focus with. There are many people who are not Trustees who contribute to the running of the Masjid and activities for the community. Some of them will be named in this report, but it is not a comprehensive list of helpers.

The current phase of work at the new Masjid site to build the concrete steel structure / framework going up to the roof as well as the minaret has continued over the year and is ending. The sheer size and structure is impressive and it is exciting to see the building starting to shape up. We think it will be an iconic building in the area. Allah, subhana wa ta'ala has blessed us and the community with this opportunity and task of building his house. May we all help to complete it and gain the reward and blessings of Allah subhana wa ta'ala. We were very fortunate to receive financial backing as qarde hasana from one of our community members to start and complete this phase but we will need to pay this back as quickly as our funds allow. We have to keep the funding going for the Masjid to be built. We appeal to the whole community to make whatever sacrifices you can for the reward of Allah subhana wa ta'ala.

The KMWA school's liaison group has carried out some great work over the last 12 months with many school visits to the Masjid and many visits to present at school assemblies. Imam Irfan, Brs Ajaib, Zaki, and Sajid have put a lot of effort into the activities this group to form an important part of serving the requirements of local schools and delivering some teaching about Islam which we hope will form part of our Dawah activities and promote tolerence for Muslims and Islam amongst the young. The visits are always well received and feedback from the schools is great.

KMWA Kids (Children's Group): The children's group, headed by Br Faheem, has continued to offer a range of activities within and outside the Masjid. The seasonal summer, autumn, winter and spring nature walks are highly informative, the kite flying has been much fun as were the craft workshops in the Masjid in January.

Youth Group: The Youth Hubb have continued to hold regular gatherings at the Masjid on Saturday evenings. This helps to bring young people to the Masjid who may not otherwise attend. Br Fayaz and his team put much of their time and effort into this activity, the benefit of which we will see in shah Allah over time. This can develop with the right balance of social and religious exposure and is important for the younger people to connect with the Masjid. Outside of the Masjid, the group enjoyed a football tournament in November/ December 2023, as well as a table tennis tournament and there are plans with funding applied for, to expand the sports activities for young Muslims. Part of the objective for such activity is to bring young people together who go to different Masajid in Medway and the surrounding area, and this can help promote the sense of brotherhood in Islam. Sports activity is an important and healthy outlet for the youth, and we should facilitate this however we can.

Ladies Group: The ladies have continued with their activities which are based in the Masjid. They have a coherent group which we hope will form a part of the formal structure of KMWA as they do represent 50% of the community.

KMWA Volunteers: Sister Rizwana has produced a report, and she has been very proactive in coordinating and running this group and providing opportunities for the Muslim community and may Allah subhana wa ta'ala reward her for everything that she is doing for the community.

Sister Rizwana Shelley's summarised report for the KMWA AGM on Sunday 30th June 2024:

Asslamo Alaikum

1. The Institute of Physics Public Engagement Team and the London & Southeast Branch of the Institute of Physics are going to host a

whole day of activities for KMWA families including Lunch & Transport on Tuesday August 13th, 2024. The families will be picked up from the Masjid at 114 Canterbury Street And brought back to the Masjid by 6 p.m. There is no cost to KMWA. The coach has already been booked and paid for by the IOP.

2. On 28th May 2024 Medway Plus provided free boating experience for 12 KMWA children. The families went away very satisfied.

4. Food for the needy -picking up and dropping off food from COOP, Asda & Tesco - this is continuing seven days a week, twice a day.

5. Several refugee families have been located to Gravesend and in hotels in the area. KMWA families have provided household items too numerous to mention, including ironing boards, new carpet, bicycles (for adults as well as children), baby buggies, wheelchair, new clothes for Eid and good quality used clothes etc. The generosity of KMWA families is awe inspiring.

There have been some health and welfare orientated activities with blood pressure and health checks organised via Br Ajaib and a managing mental health event organised by Maulana Irfan (in February 2024). This was followed by a fostering event. The health and blood pressure checks have been running for the last few years and we hope that members of the community will continue to take advantage of them.

Br Ajaib is also the head of Medway Interfaith Action who organise an annual 'peace walk' travelling to different places of faith over the course of a days programme. Gillingham Masjid forms one of the stops and we hope to continue to be a part of this. The peace walk this year is Saturday 13th July.

A trip to Woking Masjid was organised by Br Farris Wilson in August 2023. Br Farris has also manned the Dawah stall in the Street Angels shop in Chatham High Street but is not able to at the present time for personal reasons. We hope we can find other volunteers who may be willing to devote some time for Dawah purposes.

In response to the last AGM discussions regarding cleanliness of the Masjid, a cleaning group was set up whereby volunteers have been helping to look after the Masjid and keep it clean. This was an initiative coordinated by Sister Momtaz and our thanks goes to her for her time and effort. May Allah subhana wa ta'ala reward all of those people who give up their time to keep his house clean. We also thank Sister Momtaz for maintaining our Instagram Page. In this day and age of social media, this is an area which we could expand with the right help of course.

Many other people help in the Masjid, during Fridays, Eid days and Ramadaan where the numbers of worshippers are very high (over 2000 worshippers on Eid day). It is hard to mention everyone but Br Abdul Subhan has been a real help over the last year, and may Allah subhana wa ta'ala reward him for his time.

In December 2023 – we had some sad news that our long time Uncle, Trustee and community servant Sherebaz Khan passed away. May Allah subhana wa ta'ala forgive him and shower him with his blessing and mercy and grant him the highest station. He had been a member of the community since the early -mid 1960s and was a founder member of this community and this Masjid. He has served this Masjid his whole life here and was a Trustee for decades, only stopping in the last few years when his age and health made it difficult for him. There are few people who could serve Allah in the way that he did. He looked after the house of Allah, making sure that everything was working and clean and for want of a better word was the caretaker of the Masjid. He carried out his roles with hard work and dedication and with modesty. Many times, he would collect the money for renovations and oversee them and he would often start his collections from within his own family. The amount of time and dedication he had I have seen from few others. It is very difficult to do this when you have your own family to look after and support. There were many years that he was the only person in Itekaaf during the month of Ramadaan, thus preventing the sin on the community. He was very down to earth, popular and loved by those who met him both young and old. We miss him and can only make Dua that Allah subhana wa ta'ala rewards him fully for his efforts in his life and blesses and forgives him and gives his soul peace.

Since October 2023, we have been focussed on the events in Gazza. May Allah subhana wa ta'ala protect the people of Gazza from the injustice and inhumanity and barbarity of their occupiers and the world powers that support it. We produced a statement which we felt was

representative of the Muslim Community back in October 2023, and our position has been forwarded to MPs and the press. We have also raised funds and sent the Sadaqa, and Zakaat collected to try to help the people in their terrible conditions. We have tried to raise awareness where we can and help advertise the marches and demonstrations, locally and more further afield.

There are many challenges – there are many different opinions as to how the Masjid should be run, and how we should engage with the community and what kind of activity we should cater for. Whatever the opinions, the fact is that we have an aging group of Trustees with a lack of youth involvement. It is critical that we are more forward thinking so that we look to connect with the youth and all ages and that we have an ability to communicate with all of the community in an engaging way so that we can understand what people want and what they expect from us. An accounts summary was posted in October 23, mainly for transparency and so that people could understand the fine balance between money coming in and the expenditure especially in this time of increases in the cost of living. I think that it is very important that we work together as a community to bring about positive changes, but if we start from a negative or critical perspective, it will not result in this. I think that people in this community, whether it be Trustees or community members who come to the Masjid daily or less often need to understand and accept each other's point of view as long as they are in the boundaries of Islam. I think that as Trustees, we need to be our harshest critics as we are here to serve the public, and if criticism comes our way, which no person would like to hear, we must listen to it and see what solutions we can provide to facilitate the lives of our community. The most important aspect of leadership means having a vision or a goal and working towards it, Leadership means being empathic by which people feel that their voices can be heard. It is also about having strong convictions but being open to learning new perspectives and change. The core of leadership starts with listening and then being able to balance the external points of view with a strong sense of values, direction and belief. We have elections where people want to be involved in the leadership process, they want to make decisions that affect the community in one way or another, but have they considered the responsibility, do they have a vision for the community short or long term and do they listen to all the community or just serve a narrow section. The people have rights on us as we have asked them to elect us into this position.

We hope and pray that you and your families remain in good health and gain the blessings and rewards from Allah in this life and the next.

Assalamu – alaikum wa rahmatullahe wo barakatuhu.

Azeem Nader aka Dr C. Nader Kennett – General Secretary

& Issa Rumjaun - Chairman

Company Registration Number - 4324371

The Charity Registration Number is :- 1117731

Kent Muslim Welfare Association (Limited by Guarantee)

Report and Accounts

31 March 2024

Kent Muslim Welfare Association (Limited by Guarantee)

Report and accounts for the year ended 31 March 2024

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Kent Muslim Welfare Association (Limited by Guarantee)

Company Registration Number - 4324371

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:- Kent Muslim Welfare Association (Limited by Guarantee).

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 1117731.

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.

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.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

114 Canterbury Street
Gillingham, Kent
ME7 5UH
Telephone 01634 850878

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:-

Dr Craig Kennett - Secretary General
Mr Issa Rumjaun - Chairman
Mr Waseem Mirza - Treasurer
Mr Chaudhry Muhammad Azeem
Mr Enamul Hoque
Mr Agha Naeem A Khan
Mr Rizwan Chohan
Mr Zaki A Rawfy
Mr Majid Arshad
Mr Bashir Ahmed
Mr Zafar Mahmood
Mr Syed Muhammad Ishtiaq

Kent Muslim Welfare Association (Limited by Guarantee)

Company Registration Number - 4324371

Trustees' Annual Report for the year ended 31 March 2024

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.

(A) To propagate through peaceful means the Religion and Tradition of Islam in accordance to the Teachings of the Holy Quran and Sunnah and the laws of Sharia. **(B)** In adherence to the above but not otherwise, to establsih, acquire and maintain premises for Mosques and Centres for facilitating regular congrgational payers, teaching seminars (WAAZ) and religious gatherings for all muslims. **(C)** To provide religious facilities mentioned as above, with an equality of opportunity to all Muslims who believe in the Kalima, "La Ellaha Illal-Lah Mohammed-Ur-Rasool Allah". The Finality of Prophet Mohammed (SAS) is paramount to this belief. **(D)** To provide and promote the Islamic Religion and Cultural Education and tradition to groups of all ages and sexes, by creating institutional facilities for this purpose.

The main activities undertaken in relation to those purposes during the year.

The construction of the new Masjid has been a priority in the long-term development of infrastructure and facilities for the community. This project has been both involving and time-consuming for all those engaged however good progress hasbeen made over the last few years

The Masjid has continued with its ongoing activities. Ramadan included Iftaar arrangements and a full Masjid for Taraweh Jamaat for Salaat-ul Eid. A community Iftaar session was also arranged for non Muslims to experience a part of Ramadan.

The School's liason group has been quite active arranging school visits to the Masjid and making presentations to school assemblies. The Childrens group has continued with its range of activities within and outside the masjid with seasonal walks , kite flying and craft workshops. The Youth grroup have continued to hold their regular weekly gatherings at the Masjid and sporting activities outside - bringing young people from surrounding areas together. The Ladies group too have continued with their good work. The Volunteers group have continued with the collection and distribution of food and essential items to the needy and refugee familiies. In addition outings and activities have been arranged for family members.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

As Above

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.

As Above

Kent Muslim Welfare Association (Limited by Guarantee)

Company Registration Number - 4324371

Trustees' Annual Report for the year ended 31 March 2024

Bankers	Lloyds TSB/Al Rayan Bank
Solicitors	V E White & Co, Solicitors, 10 Parkwood Green, Rainham. Kent ME8 9PN
Accountants	S Akbar & Co, Chartered Accountants - 70 Orchard Street Rainham Kent

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	2,402,850	(73,296)
Called up share capital	-	-
Share premium account	-	-
Unrestricted Revenue Funds available for the general purposes of the charity	225,261	219,589
Total Unrestricted Funds	**225,261**	**219,589**
Restricted Revenue Funds	856,889	489,030
Restricted Fixed Asset Funds	2,029,319	-
Total Restricted Funds	2,886,208	489,030
Total Funds	3,111,469	708,619

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

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2023 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Details of The Independent Examiner

Shafeen Akbar
Member of Chartered Accountants
70 Orchard Street
Rainham
Gillingham
Kent

Kent Muslim Welfare Association (Limited by Guarantee)

Company Registration Number - 4324371

Trustees' Annual Report for the year ended 31 March 2024

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;

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.

This report was approved by the board of trustees on 27 February 2025.

Dr Craig Kennett
Director and Trustee

Kent Muslim Welfare Association (Limited by Guarantee)

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2024

I report to the Trustees on my examination of the financial statements of the charitable company on pages 12 to 20 for the year ended 31 March 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by 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) , and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 9, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

a) examine the financial statements of the charity under Section 145 of the Act;

b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Chartered Accountants, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 March 2024 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Chartered Accountants;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

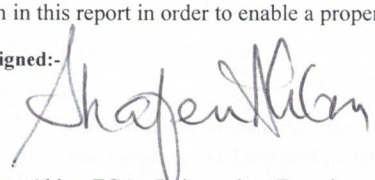
the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in 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).

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 financial statements to be reached.

Signed:-



Shafeen Akbar FCA - Independent Examiner

Chartered Accountants
70 Orchard Street
Rainham
Gillingham
Kent
ME8 9AE

This report was signed on 27 February 2025

Kent Muslim Welfare Association (Limited by Guarantee) - 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
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	39,440	391,075	**430,515**	277,125
Charitable activities	A2	950	-	**950**	520
Investments	A4	11,726	-	**11,726**	10,771
Total income	**A**	**52,116**	**391,075**	**443,191**	**288,416**
Expenditure on:-					
Raising funds	B1	5,719	-	**5,719**	739
Charitable activities	B2	40,725	23,216	**63,941**	360,973
Total expenditure	**B**	**46,444**	**23,216**	**69,660**	**361,712**
Net income for the year		**5,672**	**367,859**	**373,531**	**(73,296)**
Transfers between funds	**C**	-	2,029,319	**2,029,319**	-
Net income after transfers	**A-B-C**	**5,672**	**2,397,178**	**2,402,850**	**(73,296)**
Net movement in funds		**5,672**	**2,397,178**	**2,402,850**	**(73,296)**
Reconciliation of funds:-	**E**				
Total funds brought forward		219,589	489,030	**708,619**	781,915
Total funds carried forward		**225,261**	**2,886,208**	**3,111,469**	**708,619**

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.

All activities derive from continuing operations

The notes attached on pages 12 to 18 form an integral part of these accounts.

Kent Muslim Welfare Association (Limited by Guarantee) - Statement of Financial Activities for the year ended 31 March 2024

Kent Muslim Welfare Association (Limited by Guarantee) - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income & Endowments from:				
Donations & Legacies	A1	168,477	190,817	**277,125**
Charitable activities	A2	520	-	**520**
Other trading activities	A3	-	-	-
Investments	A4	10,771	-	**10,771**
Other	A5	-	-	-
Total income	**A**	179,768	190,817	**288,416**
Expenditure on:				
Raising funds	B1	739	-	**739**
Charitable activities	B2	228,272	132,701	**360,973**
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	**B**	**229,011**	**132,701**	**361,712**
Net gains on investments	B4	-	-	-
Net income for the year		(49,243)	58,116	(73,296)
Transfers between funds	**C**	-	-	-
Net income after transfers		(49,243)	58,116	(73,296)
Net movement in funds		**(49,243)**	**58,116**	**(73,296)**
Reconciliation of funds:-	**E**			
Total funds brought forward		205,696	576,219	**781,915**
Total funds carried forward		**156,453**	**634,335**	**708,619**

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 12 to 18 form an integral part of these accounts.

Kent Muslim Welfare Association (Limited by Guarantee) - Statement of Financial Activities for the year ended 31 March 2024

Kent Muslim Welfare Association (Limited by Guarantee) - 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	2,402,850	(73,296)
Resources applied on functional fixed assets	(3,240,879)	-
Other applications of funds	-	-
Net resources available to fund charitable activities	**(838,029)**	**(73,296)**

The notes attached on pages 12 to 18 form an integral part of these accounts.

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	219,589	489,030	708,619	**781,915**
Recognised gains and losses before transfers	5,672	367,859	373,531	(73,296)
	225,261	**856,889**	**1,082,150**	**708,619**
Closing revenue funds	**225,261**	**856,889**	**1,082,150**	**708,619**

Fixed asset funds	Designated Funds 2024	Restricted Funds 2024	Total Funds 2024	Last year Total Funds 2023
	£	£	£	£
At 1 April	-	-	-	-
Transfer (to)/from revenue funds	-	2,029,319	2,029,319	-
At 31 March	**-**	**2,029,319**	**2,029,319**	**-**

The purposes of the transfers to fixed asset funds are described in Note 16 to the accounts and under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Kent Muslim Welfare Association (Limited by Guarantee) - Statement of Financial Activities for the year ended 31 March 2024

Summary of funds	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	225,261	856,889	**1,082,150**	708,619
Fixed asset funds	-	2,029,319	**2,029,319**	-
Total funds	**225,261**	**2,886,208**	**3,111,469**	**708,619**

The notes attached on pages 12 to 18 form an integral part of these accounts.

Kent Muslim Welfare Association (Limited by Guarantee)
Income and Expenditure Account for the year ended 31 March 2024 as required by the Companies Act 2006

	2024 £	2023 £
Income		
Income from operations	431,780	277,645
Investment income		
Income from investments, other than interest receivable	11,411	10,771
Interest receivable	315	-
Gross income in the year before exceptional items	**443,506**	**288,416**
Gross income in the year including exceptional items	**443,506**	**288,416**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	63,926	360,954
Depreciation and amortisation	15	19
Fundraising costs	5,719	739
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	**69,660**	**361,712**
Net income before tax in the financial year	**373,846**	**(73,296)**
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**373,846**	**(73,296)**
Retained surplus for the financial year	**373,846**	**(73,296)**

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 12 to 18 form an integral part of these accounts.

Kent Muslim Welfare Association (Limited by Guarantee) - Balance Sheet as at 31 March 2024

	Note	SORP Ref		2024 £		2023 £
Fixed assets		A				
Tangible assets	7	A2		3,796,532		555,668
Investments held as fixed assets	8	A4		100,000		100,000
Total fixed assets				3,896,532		655,668
Current assets		B				
Cash at bank and in hand		B4	148,102		352,471	
Creditors: amounts falling due within one year	9	C1	(506,465)		(462)	
Net current assets				(358,363)		352,009
Net assets				3,538,169		1,007,677
Creditors: amounts falling due after more than one year	10	C2		(426,700)		(299,058)
The total net assets of the charity				**3,111,469**		**708,619**
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Restricted funds						
Restricted Revenue Funds	13	D2	856,889		489,030	
Restricted Fixed Asset Funds	13	D2	2,029,319		-	
				2,886,208		489,030
Unrestricted Funds						
Unrestricted Revenue Funds	13	D3	225,261		219,589	
				225,261		219,589
Total charity funds				**3,111,469**		**708,619**

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 members have 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 11.

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.

Dr Craig Kennett

Trustee

Approved by the board of trustees on 27 February 2025

The notes attached on pages 12 to 18 form an integral part of these accounts.

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.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

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	0 % straight line
Plant and machinery	25 % straight line

The accumulated costs incurred on the new Masjid Project have been capitalised to show the expenditure incurred to date in bringing the premises and structure to its current state. Costs were shown as amounts expensed on Charitable activities in previous years.

Debtors are measured at their recoverable amounts at the balance sheet date.

2 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.

3 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	15	19
Pension costs	379	412

4 Staff costs and emoluments

Salary costs	2024	2023
	£	£
Gross Salaries excluding trustees and key management personnel	32,159	31,711
Employer's contribution to defined benefit pension schemes	379	412
Total salaries, wages and related costs	**32,538**	**32,123**
The average number of part time staff employed in the year was	3	3

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.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Notes to the Accounts for the year ended 31 March 2024

5 Defined contribution pension 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.

Any liabilites and assets associated with the scheme are shown under debtors and creditors.

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

7 Tangible fixed assets

Current Year	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2023	555,609	4,359	-	559,968
Additions - including prior year adjustments	3,240,879	-	-	3,240,879
At 31 March 2024	**3,796,488**	**4,359**	**-**	**3,800,847**
Depreciation				
At 1 April 2023	-	4,300	-	4,300
Charge for the year	-	15	-	15
At 31 March 2024	**-**	**4,315**	**-**	**4,315**
Net book value				
At 31 March 2024	**3,796,488**	**44**	**-**	**3,796,532**
At 31 March 2023	**555,609**	**59**	**-**	**555,668**

Prior Year	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
01 April 2022	555,609	4,359	-	559,968
01 April 2023	**555,609**	**4,359**	**-**	**559,968**
Depreciation				
01 April 2022	-	4,281	-	4,281
Charge for the year	-	19	-	19
01 April 2023	**-**	**4,300**	**-**	**4,300**
Net book value				
01 April 2023	**555,609**	**59**	**-**	**555,668**
01 April 2022	**555,609**	**78**	**-**	**555,687**

8 Investments held as fixed assets

	Investments in subsidiaries	Listed investments	Other Classes of Investment	Total
	£	£	£	£
Carrying values of investments				
At 1 April 2023	-	-	**100,000**	100,000
At 31 March 2024	-	-	**100,000**	**100,000**
Analysis between fair value and historical cost				
Investments as above held at fair value	-	-	100,000	100,000

Analysis of Other Classes of Investment

	Included at historical cost, less write down	Included at fair value	Total
	£	£	£
Investment properties			
At 1 April 2023	100,000	-	**100,000**
At 31 March 2024	**100,000**	-	**100,000**
Summary of other classes of investments at 31 March 2024			
Cash or cash equivalents	**(100,000)**	**100,000**	-
Investment properties	**100,000**	-	**100,000**
	-	**100,000**	**100,000**

9 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	505,000	-
PAYE, NIC VAT and other taxes	1,465	462
	506,465	**462**

10 Creditors: amounts falling due after one year

	2024	2023
	£	£
Other creditors	**426,700**	**299,058**

Notes to the Accounts for the year ended 31 March 2024

11 Income and Expenditure account summary

	2024	2023
	£	£
At 1 April 2023	708,619	781,915
Transfers in for the year	2,029,319	-
At 1 April 2023	2,737,938	781,915
Surplus after tax for the year	373,846	(73,296)
At 31 March 2024	**3,111,784**	**708,619**

12 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,767,213	-	2,029,319	**3,796,532**
Investments at valuation:-				
Fixed asset investments	100,000	-	-	**100,000**
Current Assets	(708,787)		856,889	**148,102**
Current Liabilities	(506,465)	-	-	**(506,465)**
Long Term Liabilities	(426,700)	-	-	**(426,700)**
	225,261	-	**2,886,208**	**3,111,469**

At 1 April 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	555,668	-	-	**555,668**
Investments at valuation:-				
Fixed asset investments	100,000	-	-	**100,000**
Current Assets	(136,559)	-	489,030	**352,471**
Current Liabilities	(462)	-	-	**(462)**
Long Term Liabilities	(299,058)	-	-	**(299,058)**
	219,589	-	**489,030**	**708,619**

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
		See Note 14	See Note 15	
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	219,589	5,672	-	**225,261**
Total unrestricted and designated funds	**219,589**	**5,672**	-	**225,261**

Restricted funds:-				
Restricted Fixed Asset Funds	-	-	2,029,319	**2,029,319**
Mosque Building Project	489,030	372,841	2,029,319	**2,891,190**
Sadaqah	-	3,336	-	**3,336**
Zakaat	-	(2,374)	-	**(2,374)**
Fitrana	-	103	-	**103**
Disaster Relief	-	(6,047)	-	**(6,047)**
Total restricted funds	**489,030**	**367,859**	**2,029,319**	**2,886,208**
Total charity funds	**708,619**	**373,531**	**2,029,319**	**3,111,469**

14 Analysis of movements in funds over the year as shown in Note 13

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	52,116	(46,444)	-	**5,672**
Restricted funds:-				
Mosque Building Project	372,841	-	-	**372,841**
Sadaqah	3,336	-	-	**3,336**
Zakaat	1,629	(4,003)	-	**(2,374)**
Fitrana	4,278	(4,175)	-	**103**
Disaster Relief	8,991	(15,038)	-	**(6,047)**
	443,191	**(69,660)**	-	**373,531**

15 Details of transfers between funds in the year as shown in Note 13

The transfers shown in note 13 above are:-	2024
	£
To/(from) Restricted Fixed Asset Funds	2,029,319
To/(from) Restricted Revenue Funds	2,029,319
Net transfers	**2,029,319**

16 The purposes for which the funds as detailed in note 13 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Revenue Funds	Funds collected for payments for specific charitable purposes.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.
Mosque Building Project	Funding for building new Mosque premises

17 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Kent Muslim Welfare Association (Limited by Guarantee)

Activity analysis of Income and expenditure for the for the year ended 31 March 2024

17 Analysis of income by activity

	SOFA ref	2024	2023
		£	-
Charitable activities	A2	950	520
Donations & Legacies	A1	430,515	277,125
Investment income	A4	11,726	10,771
Total income as shown in the SOFA	**A**	**443,191**	**288,416**
Categories of income			
Income from non exchange transactions		288,416	291,250
Income from exchange transactions		154,775	(2,834)
		443,191	**288,416**

18 Analysis of charitable expenditure by activity

Activity

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
A1. Expenditure on charitable activities directly attributable to activities	33,338		23,216	56,554	44,972
A2. Primary purpose and ancillary trading directly attributable to activities				-	310,063
B3. Premises Expenses		5,403		5,403	5,450
B4. Administrative overheads		1,211		1,211	469
B5. Professional Fees		758		758	-
B6. Financial costs		15		15	19
Total charitable expenditure	**33,338**	**7,387**	**23,216**	**63,941**	**360,973**

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 28

Activity analysis of Income and expenditure for the for the year ended 31 March 2024

Summary of grant making by activity

	Grants to institutions	Grants to individuals	Support costs	Total	Total
	2024	**2024**	**2024**	**2024**	**2023**
	£	**£**	**£**	**£**	**£**
Charitable activity 1	23,216	-	-	**23,216**	11,479
	23,216	-	-	**23,216**	**11,479**

Fuller details of grants made and related costs, including support costs, are shown in note 26.

19 Analysis of non charitable expenditure by activity

Activity

Fundraising activities	**Fundraising activities 2024**	**Fundraising activities 2023**
	£	**£**
Direct fundraising costs	5,719	739
Indirect fundraising costs:-	-	-

Total non charitable expenditure	**2024**	**2023**
	£	**£**
Total costs of Fundraising activities	5,719	739
Total non charitable expenditure	**5,719**	**739**

The breakdown of this expenditure by type of spending (ie by nominal classification and by fund) is detailed in note 0

Kent Muslim Welfare Association (Limited by Guarantee)

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

This analysis is classsified by conventional nominal descriptions and not by activity.

20 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	27,797	43,338	**71,135**	82,169
Total donations and gifts from individuals	**27,797**	**43,338**	**71,135**	**82,169**
Prior year	**75,373**	**6,796**	**82,169**	

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Membership subscriptions as donations	11,643	-	11,643	10,935

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Building Project				
Sundry not exceeding £1,000	-	264,237	**264,237**	184,021
Issa Rumjaun	-	22,000	**22,000**	-
A & B Mumtaz	-	30,000	**30,000**	-
C N Kennett	-	5,000	**5,000**	-
Saeed A Khan	-	2,500	**2,500**	-
A H Sheikh	-	5,000	**5,000**	-
Babar Mumtaz	-	10,000	**10,000**	-
Al Sinawi & Latif	-	2,000	**2,000**	-
M Butt Amin Sadiq	-	4,000	**4,000**	-
Tayabbo Bano Ltd	-	1,500	**1,500**	-
Imran Zubair	-	1,500	**1,500**	-
Total Building Project	-	**347,737**	**347,737**	**184,021**

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

Building Project - Prior Year analysis

		Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Prior Year		82,169	184,021	266,190	
Total Donations, Grants and Legacies					
Total Donations, Grants and Legacies	A1	39,440	391,075	430,515	277,125

Prior year		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Total Donations, Grants and Legacies	A1	168,477	190,817	359,294

21 Income from charitable activities - Trading Activities

Current year	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total funds 2023 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	950	-	950	520
Total Primary purpose and ancillary trading	950	-	950	520

22 Total Income from charitable activities

Current year		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total income from charitable trading		950	-	950	520
Total from charitable activities	A2	950	-	950	520

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

23 Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Property Rental Income		11,411	-	11,411	10,771
Non Bank interest receivable		315	-	315	-
Total investment income	**A4**	**11,726**	**-**	**11,726**	**10,771**

24 Expenditure on charitable activities - Direct spending

Current Year		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		32,159	-	32,159	31,711
Defined benefit pension costs - charitable activities		379	-	379	412
Travel and Subsistence - Charitable Activities		700	-	700	1,370
Subscriptions		100	-	100	-
Total direct spending	**B2a**	**33,338**	**-**	**33,338**	**33,493**

25 Expenditure on charitable activities - Charitable trading

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
New Masjid Development Costs		-	-	-	310,063
Total charitable trading costs	**B2b**	**-**	**-**	**-**	**310,063**

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2023	2023	2023
		£	£	£
New Masjid Development Costs		178,173	131,890	310,063
Total charitable trading costs	**B2b**	**178,173**	**131,890**	**310,063**

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

26 Expenditure on charitable activities- Grant funding of activities

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Grants made to organisations		-	23,216	**23,216**	**11,479**
Total grantmaking costs	**B2c**	**-**	**23,216**	**23,216**	**11,479**

Breakdown of Grants made to organisations

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2024	2024	2024
	£	£	£
Donations	-	23,216	23,216
	-	**23,216**	**23,216**

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2023	2023	2023
		£	£	£
Charitable donations		10,668	811	**11,479**
Zakaat				
Other				
Total grantmaking costs	**B2c**	**10,668**	**811**	**11,479**

Breakdown of Charitable donations

Prior Year	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2023	2023	2023
	£	£	£
Sadaqah	-	205	205
Zakaat	-	401	401
Other	-	10,873	10,873
	-	**11,479**	**11,479**

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

27 Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Premises Expenses				
Rates and water charges	1,662	-	1,662	1,423
Light heat and power	508	-	508	1,511
Premises repairs, renewals and maintenance	3,000	-	3,000	1,688
Property insurance	233	-	233	828
Administrative overheads				
Telephone, fax and internet	511	-	511	469
Equipment expenses	700	-	700	-
Professional fees paid to advisors other than the auditor or examiner				
Other legal and professional	758	-	758	-
Financial costs				
Depreciation & Amortisation in total for	15	-	15	19
Support costs before reallocation	7,387	-	7,387	5,938
Total support costs - Current Year	7,387	-	7,387	5,938

-

The basis of allocation of costs between activities is described under accounting policies -

-

All the expenditure in the prior year was unrestricted.

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

28 Total Charitable expenditure

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Total direct spending	B2a	33,338	-	33,338	33,493
Total charitable trading costs	B2b	-	-	-	310,063
Total grantmaking costs	B2c	-	23,216	23,216	11,479
Total support costs	B2d	7,387	-	7,387	5,938
Total charitable expenditure	B2	40,725	23,216	63,941	360,973

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

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2023	2023	2023
		£	£	£
Total direct spending	**B2a**	33,493	-	**33,493**
Total charitable trading costs	**B2b**	178,173	131,890	**310,063**
Total grantmaking costs	**B2c**	10,668	811	**11,479**
Total support costs	**B2d**	5,938	-	**5,938**
Total charitable expenditure	**B2**	**228,272**	**132,701**	**360,973**

29 Expenditure on raising funds and costs of investment management

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Cost of fundraising activities		668	-	**668**	**500**
Property repairs and maintenance for non charitable property		5,051	-	**5,051**	**239**
Total fundraising costs	**B1**	**5,719**	-	**5,719**	**739**

All the expenditure in the prior year was unrestricted.

Kent Muslim Welfare Association

114, Canterbury Street, Gillingham, Kent, ME7 5UH

Web:www.kmwa.org.uk Email: Info@kmwa.org.uk Tel: 01634 850878

MINUTES OF ANNUAL GENERAL MEETING 4PM SUNDAY 30th MAY 2024 AT GILLINGHAM MASJID.

26 ATTENDEES INCLUDING 8 TRUSTEES. Brothers & Sisters from the local community attended.

1) **TILAWAT** – Performed by Br Zaki Ahmed.
2) **APOLOGIES FOR ABSENCE** – Brs Majid Arshad, Agha Naeem, Rizwan Chohan, Sr Rizwana Shelley.
3) **Minutes of the last AGM 2023** Br Azeem stated that they had been in circulation for around 1 year and are on the website. These were approved by Br Ajaib and seconded by Br Issa.
4) **CHAIRMAN AND GENERAL SECRETARY REPORT** – Br Azeem Nader presented the report which highlighted the years activities and acknowledged and thanks some of the brothers and Sisters who had been heavily involved on delivering the activities. Br Ajaib thanked Br Azeem for the report and the report was adopted. A report from sister Rizwana, was summarised in the report. Br Issa commented further to sister Rizwana's report that refugee families were given free education in the Masjid for the first 3 months after their arrival before being reassessed. Br Ajaib commented that as he was involved representing the Muslim community with the police via IPAG and in interfaith via MIFA he appealed for other members of the community to come forward to offer their help.
5) **TREASURERS REPORT** – Br Waseem Mirza summarised and clarified the accounts and explained the terminology. (see accounts summaries). Br Waseem Mirza also summarised the financial position. A simplified breakdown of the mosque's income and outgoings was presented. Salaries and maintenance/utilities were identified as the highest expenditure categories for the current Masjid in Canterbury Street. He clarified the funds collected during the year against the expenditure on staff wages, utility bills and other bills. He clarified that there was not a large amount of surplus 'money from which we could draw on for events and providing the facilities and highlighted that the expectations of the community did not match the amount of money contributed.
   Br Waseem was thanked by Br Azeem for preparing and explaining the accounts.
6) **APPOINTMENT OF AUDITORS** - Akbar Chartered Accountants were reappointed and thanked for their service to the community, with respect to preparation of our annual accounting report, audited accounts, and the staff payroll.
7) **ELECTION COMMISIONERS REPORT** – Br Naseem Sheikh presented the election commissioners report for 2024 and the results of the elections. There were 6 candidates for 4 Trustee posts. The elected Trustees were Brs Azeem Nader, Issa Rumjaun, Enam ul Hoque, Redwan ul Ferdous. The election commissioners – Brs Naseem Sheikh and Saeed Khan were thanked for their long service and sacrifice to the BoT and community and the professionalism by which they carried out their duties.
8) **MOTION TO HOLD QUARTERLY 'TOWN HALL' MEETINGS FOR PAID MEMBERS (Br Fayaz Iqbal)** – Br Fayaz presented his proposal with some discussions of the detail and how it could work. It was essentially proposed that KMWA should hold 3 meetings per year in addition to the AGM which would be held both in the Masjid and on zoom for members to ask

questions, discuss any issues, make requests, ask for assistance, offer help and communicate with the Trustees. It was also discussed that the meetings should be representative of all Trustees and that Trustees should engage more with all sections of the community and all Trustees are expected to attend 2 of the meetings in a year. This was unanimously agreed by all the members present **and became a resolution** and as such will be adopted into the constitution.

9) **ANY OTHER BUSINESS & DISCUSSIONS & QUESTIONS FROM THE FLOOR -**

Membership: Brother Tariq asked about the membership of KMWA and how it was being managed. Br Azeem mentioned the vision and reforms for membership, focusing on improving data collection, ensuring accurate and timely renewals, increasing membership, and involving members more in KMWA operations. This had not progressed as had been envisioned but there were currently efforts to use an app such as 'member press' to manage the membership in a more automated way. The KMWA app which had been 90% developed but never finished will also require switching to a UK developer to finish it.

Summarised financial statements and finances: Br Ajaib requested along with a number of members that KMWA treasurer publish periodic summaries of our finances in a simple form throughout the year (eg quarterly). This was agreed by the BoT. It was asked what the realistic target was on a monthly basis and what our projected target is for finishing the new Masjid. It was difficult to give precise figures, but the current situation was summarised in the financial report- ie. what was owing on the current building stage and what would be the next stage. As building costs were continually rising and the work would need to be halted at the end of the current building phase it was hard to predict. The fact remains that the building work will continue at a rate proportional to the funds coming in. This is currently around 5-10K per month and more during Ramadaan and not including large donors and quarde hasana.

Representation: The sisters present said that they had no effective way of communicating with the BoT and that they required better and more direct lines of communication. They wished to have a representative present as a coordinator position, this was agreed in principle as in practice KMWA have had a coordinator for the ladies group in sister Rizwana Shelley, but she cannot always attend the meetings.

Under 5's decision: This was highlighted by attendees and was generally regarded as an unpopular decision by those present which was poorly handled without looking at alternative suggestions and solutions.
There were accusations of not listening to the community as well as double standards when it came to policing, as well as suggestions that it is not enforceable at the busiest times. The rationale for the decision was explained and it was agreed that the situation could have been better handled. It was agreed that if there are suggestions or ideas that may help tackle the problem, we can hear them, however, the Trustees felt that the decision was as fairly applied as possible and affected Trustees as well as non-Trustees.
EDUCATION – there was very little time to discuss education, but it was asked what the current attendance was. The attendance at weekends was between 60-90 children and during week day afternoon/ evenings 15-30 children.

Closing: The meeting concluded with Dua, gratitude towards all attendees for their active participation and commitment to the goals of the Kent Muslim Welfare Association.

Azeem Nader, General Secretary KMWA.

KENT MUSLIM WELFARE ASSOCIATION LIMITED

England & Wales - Charity number 1117731

Accounts

Kent Muslim Welfare Association

114, Canterbury Street, Gillingham, Kent, ME7 5UH

Web:www.kmwa.org.uk Email: Info@kmwa.org.uk Tel: 01634 850878

MINUTES OF ANNUAL GENERAL MEETING 2PM -5PM SUNDAY 14th MAY 2023 AT GILLINGHAM MASJID.

38 ATTENDEES INCLUDING 10 TRUSTEES. Brothers & Sisters from the local community attended.

1) **TILAWAT** – Performed by Br Inam ul Huq.
2) **APOLOGIES FOR ABSENCE** – Brs Zaki Ahmed, Sayed Ishtiaq, Ajaib, Sister Rizwana Shelly.
3) **Minutes of the last AGM 2022** were read out by Br Azeem. These were approved by Br Issa and seconded by Br Rizwan Chohan.
4) **CHAIRMAN AND GENERAL SECRETARY REPORT** – Br Azeem Nader presented the report by power point presentation. A summarised PDF copy will be available online.

He summarised the ongoing activities such as:

- KMWA volunteers -emphasising the importance of volunteers and the organisation's food distribution initiatives.
- Health and Wellness Workshops: The two health and wellness workshops held in 2002 in collaboration with the Healthy Living section of Medway Council were discussed. These workshops aimed to promote well-being within the community.
- Collaboration with Medway Plus and Sun Pier Gallery: The meeting addressed the collaboration opportunities with Medway Plus and Sun Pier Gallery to showcase Islamic art and culture, fostering understanding and appreciation.
- Eid Events and Growing Muslim Population: Discussions centred around upcoming Eid events, including Eid Salah Jammat. It was noted that the Muslim population in Medway is growing and very diverse which was evident by the participation of five Jammat for Eid this year.
- Hosting Schoolchildren, Scout Groups, and Opening the Mosque to Non-Muslims: During the meeting, the association discussed the importance of promoting interfaith dialogue and fostering understanding among different communities. Several initiatives are on-going to engage schoolchildren, scout groups, and non-Muslims in the activities of the Mosque.
- Opening the Mosque to Non-Muslims: Members expressed their willingness to open the doors of the Mosque to non-Muslims, encouraging them to visit and learn more about Islam. This gesture aimed to promote inclusivity, dispel misconceptions, and foster positive interactions within the wider community.
- Events like "Taste of Ramadan": The meeting highlighted the success of past events, such as the "Taste of Ramadan," which provided an opportunity for individuals from different backgrounds to experience the traditions and flavours of Ramadan. It was

agreed upon to continue organising similar events in the future to promote cultural exchange and understanding.

- Brother Azeem on Future Plans of KMWA: Brother Azeem presented future plans, highlighting the desire to continue the excellent work with KMWA volunteers in all fields.
- Extensive discussion (see discussion section) followed on the new Mosque project, acknowledging the significant work still remaining. The current phase is projected to be completed by September 2023, but possibly later. Br Issa summarised the financial situation at present.
- Fundraising Efforts: Members expressed their commitment to increasing fundraising activities. A discussion took place regarding the possibility of a TV campaign and a fundraising event. It was noted that there is considerable competition from other mosques in the Southeast England.

Reports from Brother Faheem, Sister Rizwana, Br Ajaib, Brother Fayaz, Brother Farris, and Sister Momtaz:

- Br Azeem read out Br Faheem's report on Kids@KMWA- events organised such as seasonal nature walks and arts and craft activities. He also delivered Br Farris' report on KMWA Dawah and the Dawah stalls set up in Gillingham Street Angels in Chatham High Street as well as the proposed Dawah Stall in Maidstone shopping Mall.
  He also delivered Sister Rizwanas report on all of the voluntary group activities and Br Ajaib's report on the schools and scouts liaison group activities.
- Br Fayaz Iqbal presented the activities of the youth HuBB for Muslim young people (males), emphasising the importance of engaging them in their identity and religion. The initiative received unanimous approval.
- Sister Momtaz discussed KMW Sisters' activities and presented the vision for the coming year. Members requested a baby changing facility and a shoe rack, asking for cost estimates to get this initiated. KMWA Sisters were tasked with organising programs such as toddler story time, mental health awareness, support for revert sisters, and a female-focused youth hub to be organised and seek approval from mosque committee.

5) **TREASURER REPORT** - Br Azeem summarised the Treasurers report produced by Br Waseem Mirza and also summarised the financial position. A simplified breakdown of the mosque's income and outgoings was presented. Salaries and maintenance/utilities were identified as the highest expenditure categories for the current Masjid in Canterbury Street. He clarified the funds collected during the year against the expenditure on staff wages, utility bills and other bills. He clarified that there was not a large amount of surplus money from which we could draw on for events and providing the facilities and highlighted that the expectations of the community did not match the amount of money contributed.

6) **APPOINTMENT OF AUDITORS** - Akbar Chartered Accountants were reappointed and thanked for their service to the community, with respect to preparation of our annual accounting report, audited accounts, and the staff payroll.
7) **ELECTION COMMISIONERS REPORT** – Br Azeem summarised the election commissioners report and the results of the elections. There were 6 candidates for 4 Trustee posts. The elected Trustees were Brs Agha Naeem Khan, Majid Arshad, Bashir Ahmad, and Waseem Mirza. The election commissioners – Brs Naseem Sheikh and Saeed Khan were thanked for their long service and sacrifice to the BoT and community and the professionalism by which they carried out their duties.
8) **ANY OTHER BUSINESS & DISCUSSIONS & QUESTIONS FROM THE FLOOR & RESOLUTIONS** –

New Masjid: Clarification was asked for regarding the contract with the principle contractor, Ruprai, and the sub-contractor, Cheema, and the financial arrangements between KMWA and Ruprai. It was clarified that the Ruprai owner will front the money to KMWA to continue with the development of the new Masjid, as is his vision, from his own personal wealth. There are no loans or interest involved and it is essentially a karde hasana arangement. It was further clarified that KMWA are paying back Ruprai as and when we raise the money, and we have been given unlimited time to do this. Furthermore, the pace of the building work for this phase is not reliant on the money fronted by Ruprai (being payed to Cheema) being repayed by KMWA.

There were questions as to whether the payments for the work being carried out reflected the work that has been carried out. KMWA felt that within the technical team and Ruprai contractors, that this could be adequately assessed. The work had been itemised by Cheema and the costs broken down. Brs Faheem (technical advisor), Umair (architect), and Shahid (Structural Engineer) and if needed Br Ghulam Nadat, our Quantity Surveyor, we felt would be able to assess that the payment for the work was in line with the work carried out. It was accepted that it may take many years to pay the money back, but at the same time, there was no time restriction, hence the decision to proceed with the work.

Ongoing Efforts for Cleanliness and Maintenance: During the meeting, concerns were raised regarding cleanliness and maintenance of the Mosque. Members expressed the need for improved upkeep and discussed potential solutions. It was argued that the level of upkeep expected was very difficult for 2 main reasons. Firstly a lack of funds and manpower to help; and secondly the attitude of people who leave the Masjid in a poor state after using it; for example, soiling the toilets and not cleaning up after themselves. It was argued that there is a catch 22 situation - the community contribute and the Masjid is run for them, but their expectations far outweigh their financial and voluntary contributions and the expectation is not realistic. It was argued that responsibility works both ways. Positive suggestions included:

a) Hiring a Professional Cleaner: One option proposed was to hire a professional cleaner to ensure regular and thorough cleaning of the Mosque. This approach would help maintain a high standard of cleanliness and alleviate the burden on individual members. The cost of this will take away from the budget of the mosque.

b) Creation of a Cleaning Rota: Another suggestion put forward was the establishment of a cleaning rota, where individuals and families could volunteer their time to clean the Mosque on a regular basis. This approach would foster a sense of community involvement and shared responsibility for the upkeep of the premises.

Membership Vision and Reforms: Brother Azeem mentioned the vision and reforms for membership, focusing on improving data collection, ensuring accurate and timely renewals, increasing membership, and involving members more in KMWA operations. The proposal to implement push notifications via email for membership renewals received agreement. It was suggested by some Brothers that membership could be free, or there could be a 2 tier membership.

Vision: Br Fayaz argued that the vision presented was not extensive enough and felt that it was important for Trustees each to be given a portfolio to manage. The vision presented was for the immediate future and due to the length of the meeting could only be summarised.

English Bayyan and talks/ communication: This was highlighted especially with respect to the changing demographic of people and the youth. It was felt that there needs to be more catering for English (as their main language) speaking worshippers, and the English Bayyan on a Friday need to have a more fixed timeslot and be advertised in advance.

- Members were encouraged to provide their feedback and preferences regarding the two options, taking into account feasibility and cost considerations.

  Members were encouraged to share ideas and actively participate in planning and organizing these initiatives.

Closing: The meeting concluded with Dua, gratitude towards all attendees for their active participation and commitment to the goals of the Kent Muslim Welfare Association.

Azeem Nader, General Secretary KMWA.

Company Registration Number - 4324371

The Charity Registration Number is :- 1117731

Kent Muslim Welfare Association (Limited by Guarantee)

Report and Accounts

31 March 2023

Kent Muslim Welfare Association (Limited by Guarantee)

Report and accounts for the year ended 31 March 2023

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Kent Muslim Welfare Association (Limited by Guarantee)

Company Registration Number - 4324371

Trustees' Annual Report for the year ended 31 March 2023

The Trustees present their Report and Accounts for the year ended 31 March 2023, 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:- Kent Muslim Welfare Association (Limited by Guarantee).

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 1117731.

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.

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.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

114 Canterbury Street
Gillingham, Kent
ME7 5UH
Telephone 01634 850878

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:-

Dr Craig Kennett - Secretary General
Mr Issa Rumjaun - Chairman
Mr Waseem Mirza - Treasurer Appointed 10 June 2022
Mr Chaudhry Muhammad Azeem
Mr Enamul Hoque
Mr Agha Naeem A Khan
Mr Rizwan Chohan
Mr Zaki A Rawfy
Mr Sherbaz Khan - Resigned 22 May 2022
Mr Majid Arshad
Mr Bashir Ahmed
Mr Syed Muhammad Ishtiaq
Mr Zafar Mahmood

Kent Muslim Welfare Association (Limited by Guarantee)

Company Registration Number - 4324371

Trustees' Annual Report for the year ended 31 March 2023

The following persons served as Trustees during the year ended 31 March 2023 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the y

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.

(A) To propagate through peaceful means the Religion and Tradition of Islam in accordance to the Teachings of the Holy Quran and Sunnah and the laws of Sharia. **(B)** In adherence to the above but not otherwise, to establsih, acquire and maintain premises for Mosques and Centres for facilitating regular congrgational payers, teaching seminars (WAAZ) and religious gatherings for all muslims. **(C)** To provide religious facilities mentioned as above, with an equality of opportunity to all Muslims who believe in the Kalima, "La Ellaha Illal-Lah Mohammed-Ur-Rasool Allah". The Finality of Prophet Mohammed (SAS) is paramount to this belief. **(D)** To provide and promote the Islamic Religion and Cultural Education and tradition to groups of all ages and sexes, by creating institutional facilities for this purpose.

The main activities undertaken in relation to those purposes during the year.

The Masjid has continued operating normally, post Covid. Ramadaan was back to normal with Iftaar arrangements and a full Masjid for Taraweh Jamaat for Salaat-ul Eid. A community Iftaar session was also arranged for non Muslims to experience a part of Ramadaan. The ladies also organised an Iftaar programme for their group and are continuing to rebuild activities which are based in the Masjid. The active volunteers group has continued to deliver food collected from COOP stores to various homeless shelters and charities across Medway, Sittingbourne and Sheppy and Maidstone. There is a twice daily collection of food from CO-OP stores and its distribution to hostels for the homeless across Medway, Sittingbourne & Sheppey and Maidstone. The activities at the Masjid have continued with various Islamic art classes and pen making classes in partnership with the Octopus Foundation. The organisatoin for a Childrens activity Club for 7-10 year olds is in progress. Work at the new Masjid site has continued. The cost of building work and especially materials such as steel has massively increased and efforts are continuing to raise more funds.

The main achievements and performance of the charity during the year.

As Above

The trustees' bankers and advisors

Bankers	Lloyds TSB/Al Rayan Bank
Accountants	S Akbar & Co, Chartered Accountants - 70 Orchard Street Rainham Kent

Kent Muslim Welfare Association (Limited by Guarantee)

Company Registration Number - 4324371

Trustees' Annual Report for the year ended 31 March 2023

Financial review

The charity's financial position at the end of the year ended 31 March 2023

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	(73,296)	124,368
Unrestricted Revenue Funds available for	219,589	205,696
Restricted Revenue Funds	489,030	576,219
Total Funds	708,619	781,915

Financial review of the position at the reporting date, 31 March 2023 .

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2023 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Details of The Independent Examiner

Shafeen Akbar FCA

Member of Chartered Accountants
70 Orchard Street
Rainham
Gillingham
Kent

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), .

Trustees' Annual Report for the year ended 31 March 2023

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;

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

This report was approved by the board of trustees on 17 March 2024.

Dr Craig Kennett
Director and Trustee

Kent Muslim Welfare Association (Limited by Guarantee)

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2023

I report to the Trustees on my examination of the financial statements of the charitable company on pages 12 to 20 for the year ended 31 March 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by 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) , and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 9, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

a) examine the financial statements of the charity under Section 145 of the Act;

b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Chartered Accountants, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

Kent Muslim Welfare Association (Limited by Guarantee)

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 March 2023 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Chartered Accountants;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in 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).

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 financial statements to be reached.

Signed:-

Shafeen Akbar FCA - Independent Examiner

Chartered Accountants
70 Orchard Street
Rainham
Gillingham
Kent
ME8 9AE

This report was signed on 18 March 2024

Kent Muslim Welfare Association (Limited by Guarantee) - Statement of Financial Activities for the year ended 31 March 2023

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2023, 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
		2023	2023	2023	2022
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	42,772	234,353	**277,125**	281,050
Charitable activities	A2	520	-	**520**	-
Investments	A4	10,771	-	**10,771**	10,200
Total income	**A**	**54,063**	**234,353**	**288,416**	**291,250**
Expenditure on:					
Raising funds	B1	739	-	**739**	843
Charitable activities	B2	39,431	321,542	**360,973**	165,839
Other	B3	-	-	-	200
Total expenditure	**B**	**40,170**	**321,542**	**361,712**	**166,882**
Net income for the year		**13,893**	**(87,189)**	**(73,296)**	**124,368**
Net income after transfers	**A-B-C**	**13,893**	**(87,189)**	**(73,296)**	**124,368**
Net movement in funds		**13,893**	**(87,189)**	**(73,296)**	**124,368**
Reconciliation of funds:-	**E**				
Total funds brought forward		205,696	576,219	**781,915**	657,547
Total funds carried forward		**219,589**	**489,030**	**708,619**	**781,915**

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.

All activities derive from continuing operations

#REF!

Kent Muslim Welfare Association (Limited by Guarantee) - Statement of Financial Activities for the year ended 31 March 2023

Kent Muslim Welfare Association (Limited by Guarantee) - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	209,275	172,147	**281,050**
Charitable activities	A2	-	-	-
Other trading activities	A3	-	-	-
Investments	A4	10,200	-	**10,200**
Other	A5	-	-	-
Total income	**A**	219,475	172,147	**291,250**
Expenditure on:				
Raising funds	B1	843	-	**843**
Charitable activities	B2	33,138	132,701	**165,839**
Other	B3	-	-	**200**
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	**B**	**33,981**	**132,701**	**166,882**
Net gains on investments	B4	-	-	-
Net income for the year		185,494	39,446	124,368
Transfers between funds	**C**	-	-	-
Net income after transfers		185,494	39,446	124,368
Net movement in funds		**185,494**	**39,446**	**124,368**
Reconciliation of funds:-	**E**			
Total funds brought forward		120,774	536,773	**657,547**
Total funds carried forward		**306,268**	**576,219**	**781,915**

All activities derive from continuing operations
#REF!

Kent Muslim Welfare Association (Limited by Guarantee) - Statement of Financial Activities for the year ended 31 March 2023

Kent Muslim Welfare Association (Limited by Guarantee) - Resources applied in the year ended 31 March 2023 towards fixed assets for Charity use:-

	2023	2022
	£	£
Funds generated in the year as detailed in the SOFA	(73,296)	124,368
Net resources available to fund charitable activities	**(73,296)**	**124,368**

#REF!

Movements in revenue and capital funds for the year ended 31 March 2023

Revenue accumulated funds

	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Last year Total Funds 2022
	£	£	£	£
Accumulated funds brought forward	205,696	576,219	781,915	**657,547**
Recognised gains and losses before transfers	13,893	(87,189)	(73,296)	124,368
	219,589	**489,030**	**708,619**	**781,915**
Closing revenue funds	**219,589**	**489,030**	**708,619**	**781,915**

Summary of funds	Unrestricted and Designated funds 2023	Restricted Funds 2023	Total Funds 2023	Last Year Total Funds 2022
	£	£	£	£
Revenue accumulated funds	219,589	489,030	**708,619**	781,915

#REF!

Kent Muslim Welfare Association (Limited by Guarantee) - Statement of Financial Activities for the year ended 31 March 2023

Kent Muslim Welfare Association (Limited by Guarantee)
Income and Expenditure Account for the year ended 31 March 2023 as required by the Companies Act 2006

	2023 £	2022 £
Income		
Income from operations	243,663	251,131
Refunds from HMRC on gift aided donations	33,982	29,919
Investment income		
Income from investments, other than interest receivable	10,771	10,200
Gross income in the year before exceptional items	**288,416**	**291,250**
Gross income in the year including exceptional items	**288,416**	**291,250**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	360,954	165,813
Depreciation and amortisation	19	26
Fundraising costs	739	843
Other expenditure	-	400
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	**361,712**	**167,082**
Net income before tax in the financial year	**(73,296)**	**124,168**
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**(73,296)**	**124,168**
Retained surplus for the financial year	**(73,296)**	**124,168**

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 14 to 17 form an integral part of these accounts.

Kent Muslim Welfare Association (Limited by Guarantee) - Balance Sheet as at 31 March 2023

	Note	SORP Ref		2023 £		2022 £
Fixed assets		A				
Tangible assets	8	A2		555,668		555,687
Investments held as fixed assets	9	A4		100,000		100,000
Total fixed assets				655,668		655,687
Current assets		B				
Cash at bank and in hand		B4	352,471		349,772	
Creditors: amounts falling due within one year	10	C1	(462)		(1,686)	
Net current assets				352,009		348,086
Net assets				1,007,677		1,003,773
Creditors: amounts falling due after more than one year	11	C2		(299,058)		(221,858)
The total net assets of the charity				**708,619**		**781,915**
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Restricted funds						
Restricted Revenue Funds	16	D2	489,030		576,219	
				489,030		576,219
Unrestricted Funds						
Unrestricted Revenue Funds	16	D3	219,589		205,696	
				219,589		205,696
Designated Funds						
Total charity funds				**708,619**		**781,915**

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 members have 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 11.

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.

Dr Craig Kennett

Trustee

Approved by the board of trustees on 17 March 2024

The notes attached on pages 14 to 17 form an integral part of these accounts.

Kent Muslim Welfare Association (Limited by Guarantee)

Notes to the Accounts for the year ended 31 March 2023

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.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

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.

2 The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK

Notes to the Accounts for the year ended 31 March 2023

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 Net surplus before tax in the financial year

	2023	2022
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	19	26
Pension costs	412	404

5 Staff costs and emoluments

Salary costs	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	31,711	28,881
Employer's contribution to defined benefit pension schemes	412	404
Total salaries, wages and related costs	**32,123**	**29,285**

The average number of part time staff employed in the year was	3	3

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.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

6 Defined contribution pension 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.

Any liabilites and assets associated with the scheme are shown under debtors and creditors.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

Notes to the Accounts for the year ended 31 March 2023

8 Tangible fixed assets

Current Year	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2022	555,609	4,359	-	559,968
At 31 March 2023	**555,609**	**4,359**	**-**	**559,968**
Depreciation				
At 1 April 2022	-	4,281	-	4,281
Charge for the year	-	19	-	19
At 31 March 2023	**-**	**4,300**	**-**	**4,300**
Net book value				
At 31 March 2023	**555,609**	**59**	**-**	**555,668**
At 31 March 2022	**555,609**	**78**	**-**	**555,687**

Prior Year	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
01 April 2021	555,609	4,359	-	559,968
31 March 2022	**555,609**	**4,359**	**-**	**559,968**
Depreciation				
01 April 2021	-	4,255	-	4,255
Charge for the year	-	26	-	26
31 March 2022	**-**	**4,281**	**-**	**4,281**
Net book value				
31 March 2022	**555,609**	**78**	**-**	**555,687**
31 March 2021	**555,609**	**104**	**-**	**555,713**

Kent Muslim Welfare Association (Limited by Guarantee)

Notes to the Accounts for the year ended 31 March 2023

9 Investments held as fixed assets

	Investments in subsidiaries	Listed investments	Other Classes of Investment	Total
	£	£	£	£
Carrying values of investments				
At 1 April 2022	-	-	**100,000**	100,000
At 31 March 2023	**-**	**-**	**100,000**	**100,000**
Analysis between fair value and historical cost				
Investments as above held at fair value	-	-	100,000	100,000

Analysis of Other Classes of Investment

	Included at historical cost, less write down	Included at fair value	Total
	£	£	£
Investment properties			
At 1 April 2022	100,000	-	**100,000**
At 31 March 2023	**100,000**	**-**	**100,000**

10 Creditors: amounts falling due within one year

	2023	2022
	£	£
PAYE, NIC VAT and other taxes	462	540
Other creditors	-	1,146
	462	**1,686**

11 Creditors: amounts falling due after one year

	2023	2022
	£	£
Other creditors	**299,058**	**221,858**

12 Loans to trustees included in debtors

13 Guarantees made by the charity on behalf of trustees

14 Income and Expenditure account summary

	2023	2022
	£	£
At 1 April 2022	781,715	657,547
At 1 April 2022	781,715	657,547
Surplus after tax for the year	(73,296)	124,168
At 31 March 2023	**708,419**	**781,715**

Kent Muslim Welfare Association (Limited by Guarantee)

Notes to the Accounts for the year ended 31 March 2023

15 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	555,668	-	-	**555,668**
Investments at valuation:-				
Fixed asset investments	100,000	-	-	**100,000**
Current Assets	(136,559)		489,030	**352,471**
Current Liabilities	(462)	-	-	**(462)**
Long Term Liabilities	(299,058)	-	-	**(299,058)**
	219,589	-	**489,030**	**708,619**

At 1 April 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	555,687	-	-	**555,687**
Investments at valuation:-				
Fixed asset investments	100,000	-	-	**100,000**
Current Assets	(226,447)	-	576,219	**349,772**
Current Liabilities	(1,686)	-	-	**(1,686)**
Long Term Liabilities	(221,858)	-	-	**(221,858)**
	205,696	-	**576,219**	**781,915**

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
		See Note 17	See Note 0	
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	205,696	13,893	-	**219,589**
Total unrestricted and designated funds	**205,696**	**13,893**	-	**219,589**
Restricted funds:-				
Mosque Building Project	576,219	(92,060)	-	**484,159**
Sadaqah	-	(1,796)	-	**(1,796)**
Zakaat	-	2,847	-	**2,847**
Fitrana	-	4,163	-	**4,163**
Disaster Relief	-	(343)	-	**(343)**
Total restricted funds	**576,219**	**(87,189)**	-	**489,030**
Total charity funds	**781,915**	**(73,296)**	-	**708,619**

Kent Muslim Welfare Association (Limited by Guarantee)

Notes to the Accounts for the year ended 31 March 2023

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	54,063	(40,170)	-	**13,893**
Restricted funds:-				
Mosque Building Project	218,003	(310,063)	-	**(92,060)**
Sadaqah	1,004	(265)	-	**739**
Zakaat	2,847	(385)	-	**2,462**
Fitrana	4,163	(2,150)	-	**2,013**
Disaster Relief	8,336	(8,679)	-	**(343)**
	288,416	**(361,712)**	-	**(73,296)**

18 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Revenue Funds	Funds collected for payments for specific charitable purposes.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.
Mosque Building Project	Funding for building new Mosque premises

19 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Kent Muslim Welfare Association (Limited by Guarantee)

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

20 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	26,153	16,350	**42,503**	70,453
Refunds from HMRC on gift aided donations	-	33,982	**33,982**	29,919
Tayyapa Bano Ltd	1,500	-	**1,500**	-
C.V.S.Medway	4,184	-	**4,184**	-
Total donations and gifts from individuals	**31,837**	**50,332**	**82,169**	**100,372**

All the donations and gifts in the prior year were unrestricted.

Prior year	**93,576**	**6,796**	**100,372**	

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Revenue grants from government and public bodies				
HMRC Furlough grants	-	-	-	8,642
Total public sector revenue grants	-	-	-	**8,642**

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Membership subscriptions as donations	10,935	-	10,935	6,685

Kent Muslim Welfare Association (Limited by Guarantee)

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Building Project				
Sundry not exceeding £1,000	-	156,421	**156,421**	165,351
Shakira Rumjaun	-	1,500	**1,500**	-
Samir Rumjaun	-	2,000	**2,000**	-
Issa Rumjaun	-	1,500	**1,500**	-
Saeed A Khan	-	2,500	**2,500**	-
Dr N Baluch	-	2,000	**2,000**	-
Iqbal Khan	-	1,400	**1,400**	-
A H Cook	-	3,000	**3,000**	-
A Aftab	-	3,000	**3,000**	-
C N Kennett	-	5,200	**5,200**	-
S Malik	-	5,500	**5,500**	-
Total Building Project	-	**184,021**	**184,021**	**165,351**

All the donations and gifts in the prior year were unrestricted.

Prior year		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Total Donations, Grants and Legacies	A1	**209,275**	**172,147**	**381,422**

21 Income from charitable activities - Trading Activities

Current year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total funds
	2023	2023	2023	2022
	£	£	£	£
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	520	-	**520**	-
Total Primary purpose and ancillary trading	**520**	-	**520**	-

Kent Muslim Welfare Association (Limited by Guarantee)

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

22 Total Income from charitable activities

Current year		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total income from charitable trading		520	-	**520**	-
Total from charitable activities	**A2**	**520**	-	**520**	-

23 Investment income

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Property Rental Income		10,771	-	**10,771**	10,200
Total investment income	**A4**	**10,771**	-	**10,771**	**10,200**

24 Expenditure on charitable activities - Direct spending

Current Year		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Gross wages and salaries - charitable activities		31,711	-	**31,711**	**28,881**
Defined benefit pension costs - charitable activities		412	-	**412**	**404**
Travel and Subsistence - Charitable Activities		1,370	-	**1,370**	-
Total direct spending	**B2a**	**33,493**	-	**33,493**	**29,285**

25 Expenditure on charitable activities - Charitable trading

Current Year		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Cost of goods for primary purpose trading - Including movement in stock for goods		-	**310,063**	**310,063**	**131,890**
Total charitable trading costs	**B2b**	-	**310,063**	**310,063**	**131,890**

Kent Muslim Welfare Association (Limited by Guarantee)

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

All the expenditure in the prior year was unrestricted.

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2022	2022	2022
		£	£	£
Cost of goods for primary purpose trading - Including movement in stock for goods		-	131,890	**131,890**
Total charitable trading costs	**B2b**	-	**131,890**	**131,890**

26 Expenditure on charitable activities- Grant funding of activities

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Grants made to organisations		-	11,479	**11,479**	**811**
Total grantmaking costs	**B2c**	-	**11,479**	**11,479**	**811**

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2022	2022	2022
		£	£	£
Grants made to organisations		-	811	**811**
Total grantmaking costs	**B2c**	-	**811**	**811**

Breakdown of Grants made to organisations

Prior Year	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2022	2022	2022
	£	£	£
Sadaqah	-	205	205
Zakaat	-	401	401
Other	-	205	205
	-	**811**	**811**

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

27 Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Premises Expenses				
Rates and water charges	1,423	-	**1,423**	**936**
Light heat and power	1,511	-	**1,511**	**1,714**
Premises repairs, renewals and maintenance	1,688	-	**1,688**	-
Property insurance	828	-	**828**	**767**
Administrative overheads				
Telephone, fax and internet	469	-	**469**	**410**
Financial costs				
Depreciation & Amortisation in total for	19	-	**19**	**26**
Support costs before reallocation	**5,938**	-	**5,938**	**3,853**
Total support costs - Current Year	**5,938**	-	**5,938**	**3,853**

-

The basis of allocation of costs between activities is described under accounting policies -

-

The basis of allocation of costs between activities is described under accounting policies

28 Total Charitable expenditure

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Total direct spending	**B2a**	33,493	-	**33,493**	**29,285**
Total charitable trading costs	**B2b**	-	310,063	**310,063**	**131,890**
Total grantmaking costs	**B2c**	-	11,479	**11,479**	**811**
Total support costs	**B2d**	5,938	-	**5,938**	**3,853**
Total charitable expenditure	**B2**	**39,431**	**321,542**	**360,973**	**165,839**

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

Prior Year		Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Total direct spending	B2a	29,285	-	**29,285**
Total charitable trading costs	B2b	-	131,890	**131,890**
Total grantmaking costs	B2c	-	811	**811**
Total support costs	B2d	3,853	-	**3,853**
Total charitable expenditure	**B2**	**33,138**	**132,701**	**165,839**

29 Expenditure on raising funds and costs of investment management

Current Year		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Cost of fundraising activities		500	-	**500**	**590**
Property repairs and maintenance for non charitable property		239	-	**239**	**253**
Total fundraising costs	**B1**	**739**	-	**739**	**843**

30 Other trading expenditure unrelated to fundraising or charitable activities

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Fines and penalties		-	-	-	200
Non charity expenditure	**B3b**	**-**	**-**	**-**	**200**

31 Total of other expenditure

Current Year		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Non charity expenditure		-	-	-	**200**
Total other expenditure	**B3**	**-**	**-**	**-**	**200**

Kent Muslim Welfare Association (Limited by Guarantee)

Activity analysis of Income and expenditure for the for the year ended 31 March 2023

32 Analysis of income by activity

	SOFA ref	2023	2022
		£	-
Summary of Total Income, including the items above			
Charitable activities	A2	520	-
Donations & Legacies	A1	277,125	281,050
Investment income	A4	10,771	10,200
Total income as shown in the SOFA	**A**	**288,416**	**291,250**

33 Analysis of charitable expenditure by activity

Activity

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Total Primary purpose and ancillary tradin	-	-	-	-	29,285
Total Primary purpose and ancillary tradin	-	-	-	-	131,890
Total Governance costs as detailed in Note 0	-	-	-	-	4,664
Total charitable expenditure	**-**	**-**	**-**	**349,494**	**330,867**

The basis of allocation of costs between activities is described under accounting policies

34 Analysis of non charitable expenditure by activity

Activity

Fundraising activities	Fundraising activities 2023	Fundraising activities 2022
	£	£
Direct fundraising costs	739	843

Total non charitable expenditure	2023	2022
	£	£
Total costs of Fundraising activities	739	843
Total non charitable expenditure	**739**	**843**

The breakdown of this expenditure by type of spending (ie by nominal classification and by fund) is detailed in note 31

KENT MUSLIM WELFARE ASSOCIATION LIMITED

England & Wales - Charity number 1117731

Accounts

GENERAL SECRETARY AND CHAIRMANS REPORT FOR 2021-2022

Dear Brothers and Sisters in Islam – Assalamu – alaikum wa rahmatullahe wo barakatuhu.

We have had a major challenges in the past 2 years with the challenges and consequences of COVID, the lockdown and the closure of the Masjid and a second lockdown which we came out of in the Spring of 2021.

We had suspended our normal activities and our AGM and elections for 2020 and 2021 were suspended.

The Masjid has operating normally for sometime now - for all Salaat and the challenges remain regarding crowding and the ability to cater for everyone – both men and women at the busiest times. Ramadaan was back to normal with Iftaar arrangements as they were before lockdown and a full Masjid for Taraweh and 3 packed Jamaat for Salaat-ul Eid. We were able to provide a community Iftaar session for non Muslims to experience a part of Ramadaan and thanks to Br Ajaib and everyone else who took part.

The ladies also organised an Iftaar programme for their group and are starting to rebuild activities which are based in the Masjid. They have a coherent group which we hope will form a part of the formal structure of KMWA as they do represent 50% of the community.

The active volunteers group currently has 90 members and has continued to deliver food collected from COOP stores to various homeless shelters and charities across Medway, Sittingbourne and Sheppy and Maidstone. There is a twice daily collection of food from CO-OP stores and its distribution to hostels for the homeless across Medway, Sittingbourne & Sheppey and Maidstone. Sister Rizwana Shelley deserves an enormous amount of credit for the co-ordination of the volunteers service.

We hope to be able to build on activities in the Masjid. We have run some Islamic art classes and pen making classes in partnership with the Octopus Foundation. These have been very popular. The classes have run in their workshop and also in the Masjid. We hope to continue activities through this partnership

which Br Faheem is currently managing. There is certainly a void with respect to the youth activities and we aim to start a Childrens activity Club for 7-10 year olds. The organisation for this is currently in progress. We also hope that the ladies will help to nurture those younger children through informal activity and play in the Masjid environment. The first 7 years of a childs life is a critical time for us to nurture their attachment to Islam and the Masjid.

Work at the new Masjid site has finally restarted after nearly 2 years of inactivity. There was some vandalism and damage over this time and we have set about cleaning up the site and restoring the broken fences, which also blew down in the very strong winds. Brothers worked in difficult weather conditions for the sake of the Masjid and stayed overnight to look after building materials which were not secure due to the lack of fencing. That was a big sacrifice by them and may Allah subhana wa ta'ala reward them immensely. During Ramadaan we have had some drainage works – bringing a connection from the main sewer in Railway Street to the new Masjid site. We hope to push on with the main structure as soon as we can and we will renegotiate with the appropriate contractors. The cost of building work and especially materials such as steel has massively increased and this of course will have an impact on us. We had a good response regarding fund raising during Ramadaan for for Qarde Hasana and general cash donations, but we cannot wait until next Ramadaan to hope for more funds. The funding needs to be more forthcoming. We are expoloring as many avenues as we can but we have to rely on our own community to keep the funding going for the Masjid to be built. We appeal to the whole community to make whatever sacrifices you can for the reward of Allah subhana wa ta'ala.

There are many challenges – the critical one is connecting with the youth and our ability to communicate with all of our community in an engaging way so that we can understand what people want and expect from us.

We hope and pray that you and your families remain in good health and gain the blessings and rewards from Allah in this life and the next.

Assalamu – alaikum wa rahmatullahe wo barakatuhu.

Azeem Nader & Issa Rumjaun

Registered Charity Number
1117731

Registered Company Number
4324371

Kent Muslim Welfare Association (Limited by Guarantee)

Report and Accounts

31 March 2022

Shafeen Akbar

Chartered Accountant

Kent Muslim Welfare Association (Limited by Guarantee)

Report and accounts
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Kent Muslim Welfare Association (Limited by Guarantee)

Company Information

Trustees

Mr Issa Ramjaun - Chairman
Dr Craig Kennett - Secretary General
Mr Sajid Khan - Treasurer
Mr Chaudhry Bashir Ahmed
Mr Enamul Hoque
Mr Agha Naeem A Khan
Mr Rizwan Chohan
Mr Waseem Mirza - Appointed 10 June 2022
Mr Zaki A Rawfy
Mr Sherbaz Khan - Resigned 22 May 2022
Mr Majid Arshad
Mr Bashir Ahmed
Mr Syed Muhammad Ishtiaq
Mr Zafar Mahmood

Accountants

S Akbar & Co
Chartered Accountants
70 Orchard Street
Rainham
Gillingham
Kent ME8 9AE

Bankers

Al Rayan Bank
Lloyds TSB

Registered office

114 Canterbury Street
Gillingham
Kent
ME7 5UH

Registered number

4324371

Charity Registered number

1117731

Kent Muslim Welfare Association (Limited by Guarantee)

The report of the trustees for the year ended 31 March 2022

Introduction

The Trustees present their annual report and accounts for the year ended 31 March 2021.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2020 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Reference and Administrative information

The legal registration details are :-

The Registered Office is	114 Canterbury Street, Gillingham, Kent ME7 5UH
Charity Registration Number	1117731
The telephone number is	01634 850878

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document.

The company continues to serve the needs and issues and to promote the interest of the Muslim Community in Kent.

Dr Craig Kennett - Secretary General
Mr Sajid Khan - Treasurer
Mr Chaudhry Bashir Ahmed
Mr Enamul Hoque
Mr Agha Naeem A Khan
Mr Rizwan Chohan
Mr Waseem Mirza - Appointed 10 June 2022
Mr Zaki A Rawfy
Mr Sherbaz Khan - Resigned 22 May 2022
Mr Majid Arshad
Mr Bashir Ahmed
Mr Syed Muhammad Ishtiaq
Mr Zafar Mahmood

Independent Examiner

Shafeen Akbar
Chartered Accountant
70 Orchard Street
Rainham
Gillingham

Kent Muslim Welfare Association (Limited by Guarantee)

The report of the trustees for the year ended 31 March 2022

Statement of Directors' and Trustees' Responsibilities

The Charities Acts and the Companies Acts require the Board of Trustees to prepare financial

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- 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;

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 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 inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 27 December 2022.

Dr Craig Kennett
Director and Trustee

Kent Muslim Welfare Association (Limited by Guarantee)

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ende 31 March 2022

I report on the financial statements of the Charity on pages 6 to 10 for the year ended 31 March 2021 which have been prepared in accordance with the Charities Act 1993 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as modified in June 2008. (The SORP), under the historical cost convention and the accounting policies set out on page 7.

Respective responsibilities of trustees and examiner

As described on page 2, the Charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements.

The trustees are satisfied that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:-

a) examine the accounts under section 43 of the Act;

b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act; and;

c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 43(7)(b) of the Act) in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements , and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (effective April 2005 as modified in June 2008), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

Kent Muslim Welfare Association (Limited by Guarantee)

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ende 31 March 2022

I report on the financial statements of the Charity on pages 6 to 10 for the year ended 31 March 2021 which have been prepared in accordance with the Charities Act 1993 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as modified in June 2008. (The SORP), under the historical cost convention and the accounting policies set out on page 7.

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Having satisfied myself that the charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:-

a) examine the accounts under section 43 of the Act;

b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act; and;

c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 43(7)(b) of the Act) in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements , and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (effective April 2005 as modified in June 2008), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

Kent Muslim Welfare Association (Limited by Guarantee)

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ende 31 March 2022

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination , I can confirm that

1) In accordance with Regulation 31 of The Charities (Accounts and Reports) Regulations 2008, the accounts of this incorporated charity are not required to be audited under Part 16 of the Companies Act 2006;

and that, no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 386 of the Companies Act 2006;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

The Examiner's relevant professional qualification or body is:

Mr M S R Akbar FCA
70 Orchard Street
Rainham
Gillingham
Kent
ME8 9AE

Kent Muslim Welfare Association (Limited by Guarantee)

Statement of Financial Activities
for the year ended 31 March 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Incoming resources					
Incoming resources from generated funds					
Voluntary Income		93,576	172,147	265,723	213,459
Activities for generating funds		16,885	-	16,885	17,757
Investment Income		-	-	-	6
Other Incoming Resources		8,642	-	8,642	20,727
Total incoming resources		**119,103**	**172,147**	**291,250**	**251,949**
Costs of generating funds					
Fundraising trading - costs of goods and other costs		26	-	26	34
Investment management costs		253	-	253	229
Costs of charitable activities		33,702	132,901	166,603	157,009
Total resources expended		33,981	132,901	166,882	157,272
Net movement in funds		85,122	39,246	124,368	94,677
Reconciliation of funds					
Total funds brought forward		120,774	536,773	657,547	737,370
Prior Year adjustment		-	-	-	(174,500)
Total Funds carried forward		**205,896**	**576,019**	**781,915**	**657,547**

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 10 as required by the said statement.

All activities derive from continuing operations

The notes on pages 10 to 12 form an integral part of these accounts.

Kent Muslim Welfare Association (Limited by Guarantee)

Statement of Financial Activities
for the year ended 31 March 2022
Income and Expenditure Account as required by the Companies Act
for the year ended 31 March 2022

	2022	2021
	£	£
Turnover	272,408	220,816
Direct costs of turnover	166,882	157,272
Gross surplus	105,526	63,544
Operating surplus	105,526	63,544
Government CJRSS Grants received	8,642	20.727
Income from other fixed asset investments	10,200	10,406
Surplus on ordinary activities before tax	124,368	94,677
Surplus for the financial year	124,368	94,677
Retained surplus for the financial year	124,368	94,677

The notes on pages 10 to 12 form an integral part of these accounts.

Kent Muslim Welfare Association (Limited by Guarantee)

Statement of Financial Activities
for the year ended 31 March 2022
Statement of Total Recognised Gains and Losses
for the year ended 31 March 2022

	2022	2021
Excess of Expenditure over income before realisation of assets	124,368	94,677
Profit per Profit and Loss account	124,368	94,677
Net Movement in funds before taxation	124,368	94,677

Movements in revenue and capital funds
for the year ended 31 March 2022

Revenue accumulated funds	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Accumulated funds brought forward	120,774	536,773	657,547	737,370
Prior year adjustment	-	-	-	(174,500)
Recognised gains and losses before transfers	85,122	39,246	124,368	94,677
	205,896	576,019	781,915	657,547
Closing revenue accumulated funds	205,896	576,019	781,915	657,547
			£	£

Summary of funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2022	2022	2022	2022	2021
Revenue accumulated funds	-	205,896	576,019	781,915	657,547

The notes on pages 10 to 12 form an integral part of these accounts.

Kent Muslim Welfare Association (Limited by Guarantee)

Company Number 4324371

Balance Sheet
as at 31 March 2022

			2022		2021
		£	£	£	£
Tangible assets	6		555,687		555,713
Investments :-			100,000		100,000
Total fixed assets			655,687		655,713
Current assets					
Cash at bank and in hand		349,772		219,895	
Creditors:-					
amounts due within one year	7	(1,686)		(2,203)	
Net current assets			348,086		217,692
Total assets less current liabilities			1,003,773		873,405
Creditors:-					
amounts due after more than one year	8		(221,858)		(215,858)
Net assets excluding pension asset / liability			781,915		657,547
Net assets including pension asset / liability			781,915		657,547
The funds of the charity :					
Unrestricted income funds					
Unrestricted revenue accumulated funds		205,896		120,774	
Total unrestricted funds			205,896		120,774
Restricted revenue funds					
Restricted revenue accumulated funds		576,019		536,773	
Total restricted funds			576,019		536,773
Total charity funds			781,915		657,547

The directors are satisfied that for the year ended on 31 March 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 43 of the Charities Act 1993, the accounts have been examined by an Independent Examiner whose report appears on pages 4 and 5.

The director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts 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 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

X

Trustee

Approved by the board of trustees on 22/05/22

The notes on pages 10 to 12 form an integral part of these accounts.

Notes to the Accounts
for the year ended 31 March 2022

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the Companies Act 2006, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) requires compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with therequirements of the SORP.

The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared,on a going concern basis, under the historical cost convention.

Incoming Resources

Voluntary income includes donations, gifts and legacies and are recognised on receipt.

Rental income is recognised on a receipts basis and arises from rental income on a property to which the Association is entitled to the rents and from the hire of premises.

Investment income represents the profit on transactions undertaken on funds held by the Islamic Bank.

Income from Charitable activities includes grants, which where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008) issued by the Charity Commissioners for England & Wales .

Notes to the Accounts
for the year ended 31 March 2022

Resources Expended

Expenditure is recognised when a liability is incurred. Grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

Charitable activities include expenditure associated with the charity's objectives.. The expenditure includes both the direct costs and support costs relating to the activities.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources except to the extent that such costs would cause restricted funds to be exceeded when such excess costs are allocated to unrestricted activities.

Fixed assets and depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures & equipment	25% reducing balance

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

2 **Surplus for the financial year**	**2022**	**2021**
	£	**£**
This is stated after crediting :-		
Revenue Turnover from ordinary activities	272,408	220,816
and after charging:-		
Depreciation of owned fixed assets	26	34
Rentals under operating leases	-	1,089
Pension costs	404	769

3 **Investment Income**	**2022**	**2021**
	£	**£**
Rent received from investment properties	10,200	10,400
Income from unlisted fixed asset investments	-	6
	10,200	10,406

Notes to the Accounts for the year ended 31 March 2022

4 Staff Costs and Emoluments

	2022	2021
	£	£
Gross Salaries	28,881	26,570
Pension Contributions	404	769
	29,285	27,339

Numbers of full time employees or full time equivalents	2022	2021
	2	2

There were no fees or other remuneration paid to the trustees
There were no employees with emoluments in excess of £60,000 per annum

5 Trustees' remuneration

No trustees or persons connected with them, other than those shown above, received any remuneration.

6 Tangible functional fixed assets

	Land and buildings £	Machinery & Vehicles £	Total £
Asset cost, valuation or revalued amount			
At 1 April 2021	555,609	4,359	559,968
At 31 March 2022	555,609	4,359	559,968
Accumulated depreciation and impairment provisions			
At 1 April 2021	-	4,255	4,255
Depreciation on revaluation	-	-	-
Charge for the year	-	26	26
At 31 March 2022	-	4,281	4,281
Net book value			
At 31 March 2022	555,609	78	555,687
At 31 March 2021	555,609	104	555,713

Notes to the Accounts
for the year ended 31 March 2022

7 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	1,146	-
PAYE and NI	540	2,203
	1,686	2,203

8 Creditors :- Amounts Falling due after one year	2022	2021
	£	£
Other loans	221,858	215,858

Kent Muslim Welfare Association (Limited by Guarantee)

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity for the year ended 31 March 2022

	Fundraising	Zakaat etc	Education Account	Sales	Rents	Grants	2022 Total	2021 Total
	£	£	£	£	£	£	£	£
Incoming resources from generated funds								
Voluntary Income	258,927	6,796	-	-	-	-	265,723	213,459
Activities for generating funds		-	6,685	-	10,200	-	16,885	17,757
Investment Income	-	-	-	-	-	-	-	6
Incoming resources from charitable activities	-	-	-	-	-	-	-	-
Other Incoming Resources		-	-	-	-	8,642	8,642	20,727
Total Incoming Resources	258,927	6,796	6,685	-	10,200	8,642	291,250	251,949
Costs of generating funds								
Costs of generating voluntary income	-	-	-	-	-	-	-	-
Fundraising trading - costs of goods and other costs	26	-	-	-	-	-	26	34
Property management costs	-	-	-	-	253	-	253	229
Costs of charitable activities	165,202	606	205	590	-	-	166,603	157,009
Governance costs	-	-	-	-	-	-	-	-
Other resources expended	-	-	-	-	-	-	-	-
Total resources expended	165,228	606	205	590	253	-	166,882	157,272
Net Incoming Resources by activity	93,699	6,190	6,480	(590)	9,947	8,642	124,368	94,677

Kent Muslim Welfare Association (Limited by Guarantee)

Schedule to the Statement of Financial Activities for the year ended 31 March 2022

Status of this schedule to the Statement of Financial Activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Prior Period Total Funds 2021 £
Incoming Resources				
Non government and non public bodies				
Incoming resources of a revenue nature - grants, donations and legacies				
Donations - Building project		165,351	**165,351**	188,574
Collections - Friday Prayers etc	93,576		**93,576**	20,712
Zakaat etc		6,796	**6,796**	4,173
Total	**93,576**	**172,147**	**265,723**	**213,459**
Total Grants,Legacies & Donations Received	**93,576**	**172,147**	**265,723**	**213,459**
Total Voluntary Income	**93,576**	**172,147**	**265,723**	**213,459**
Activities for generating funds				
Fundraising activities	6,685		**6,685**	**4,357**
Grants received	-	-	-	**3,000**
Rental income	10,200	-	**10,200**	**10,400**
Total of activities for generating funds	**16,885**	-	**16,885**	**17,757**
Investment Income				
Rent received from investment properties	10,200	-	10,200	10,400
Income from unlisted fixed asset investments	-	-	-	6
Total Investment Income	-	-	**10,200**	**10,406**
Other Incoming Resources				
HMRC - CJRS Furlough Grant	8,642	-	**8,642**	**20,727**
	8,642	-	**8,642**	**20,727**
Total Incoming Resources	**119,103**	**172,147**	**291,250**	**262,349**
Fundraising Trading: Support costs				
Depreciation of assets used for trading	26	-	26	34
	26	-	26	34
Total Fundraising Trading costs	**26**	-	**26**	**34**
Investment management costs				
Investment property maintenance costs	253	-	253	229
	253	-	**253**	**229**
Charitable expenditure				
Costs of activities in furtherance of the charity's objectives				
Cost of goods for primary purpose trading	590	131,890	132,480	120,942
Cost of sale of goods or services made by beneficiai	-	811	811	2,000
	590	**132,701**	**133,291**	**122,942**

Kent Muslim Welfare Association (Limited by Guarantee)

Schedule to the Statement of Financial Activities for the year ended 31 March 2022

Status of this schedule to the Statement of Financial Activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Prior Period Total Funds 2021 £
Management and administration costs in support of charitable activities				
Staff costs in support of charitable activities				
Salaries - Administrative staff	28,881	-	28,881	26,570
Pension Contributions - administrative staff	404	-	404	769
	29,285	**-**	**29,285**	**27,339**
Premises Costs				
Rates, water and service charges	936	-	936	566
Light and heat	1,714	-	1,714	1,671
Premises repairs and renewals	-	-	-	1,095
Insurance	767	-	767	756
	3,417	**-**	**3,417**	**4,088**
General administrative expenses:				
Telephone, internet & fax	410	-	410	353
Subscriptions	-	200	200	86
Hire of equipment	-	-	-	1,089
Sundry expenses	-	-	-	1,112
	410	**200**	**610**	**2,640**
Total Support costs	**33,112**	**200**	**33,312**	**34,067**
Support costs for grants paid				
Costs reallocated from charity support costs	-	-	-	-
Total Expended on Charitable Activities	33,702	132,901	166,603	157,009

Kent Muslim Welfare Association (Limited by Guarantee)

Schedule to the Statement of Financial Activities for the year ended 31 March 2022

Status of this schedule to the Statement of Financial Activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Prior Period Total Funds 2021 £

Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work

Schedule of investment income

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Prior Period Total 2021 £
Income from unlisted fixed asset investments				
Profit on investments	-	-	-	6
Total Income from unlisted fixed asset investmen	-	-	-	6

Registered Charity Number
1117731

Registered Company Number
4324371

Kent Muslim Welfare Association (Limited by Guarantee)

Report and Accounts

31 March 2022

Shafeen Akbar

Chartered Accountant

Kent Muslim Welfare Association (Limited by Guarantee)

Report and accounts
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Kent Muslim Welfare Association (Limited by Guarantee)

Company Information

Trustees

Mr Issa Ramjaun - Chairman
Dr Craig Kennett - Secretary General
Mr Sajid Khan - Treasurer
Mr Chaudhry Bashir Ahmed
Mr Enamul Hoque
Mr Agha Naeem A Khan
Mr Rizwan Chohan
Mr Waseem Mirza - Appointed 10 June 2022
Mr Zaki A Rawfy
Mr Sherbaz Khan - Resigned 22 May 2022
Mr Majid Arshad
Mr Bashir Ahmed
Mr Syed Muhammad Ishtiaq
Mr Zafar Mahmood

Accountants

S Akbar & Co
Chartered Accountants
70 Orchard Street
Rainham
Gillingham
Kent ME8 9AE

Bankers

Al Rayan Bank
Lloyds TSB

Registered office

114 Canterbury Street
Gillingham
Kent
ME7 5UH

Registered number

4324371

Charity Registered number

1117731

Kent Muslim Welfare Association (Limited by Guarantee)

The report of the trustees for the year ended 31 March 2022

Introduction

The Trustees present their annual report and accounts for the year ended 31 March 2021.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2020 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Reference and Administrative information

The legal registration details are :-

The Registered Office is	114 Canterbury Street, Gillingham, Kent ME7 5UH
Charity Registration Number	1117731
The telephone number is	01634 850878

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document.

The company continues to serve the needs and issues and to promote the interest of the Muslim Community in Kent.

Dr Craig Kennett - Secretary General
Mr Sajid Khan - Treasurer
Mr Chaudhry Bashir Ahmed
Mr Enamul Hoque
Mr Agha Naeem A Khan
Mr Rizwan Chohan
Mr Waseem Mirza - Appointed 10 June 2022
Mr Zaki A Rawfy
Mr Sherbaz Khan - Resigned 22 May 2022
Mr Majid Arshad
Mr Bashir Ahmed
Mr Syed Muhammad Ishtiaq
Mr Zafar Mahmood

Independent Examiner

Shafeen Akbar
Chartered Accountant
70 Orchard Street
Rainham
Gillingham

Kent Muslim Welfare Association (Limited by Guarantee)

The report of the trustees for the year ended 31 March 2022

Statement of Directors' and Trustees' Responsibilities

The Charities Acts and the Companies Acts require the Board of Trustees to prepare financial

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- 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;

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 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 inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 27 December 2022.

Dr Craig Kennett
Director and Trustee

Kent Muslim Welfare Association (Limited by Guarantee)

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ende 31 March 2022

I report on the financial statements of the Charity on pages 6 to 10 for the year ended 31 March 2021 which have been prepared in accordance with the Charities Act 1993 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as modified in June 2008. (The SORP), under the historical cost convention and the accounting policies set out on page 7.

Respective responsibilities of trustees and examiner

As described on page 2, the Charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements.

The trustees are satisfied that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:-

a) examine the accounts under section 43 of the Act;

b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act; and;

c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 43(7)(b) of the Act) in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements , and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (effective April 2005 as modified in June 2008), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

Kent Muslim Welfare Association (Limited by Guarantee)

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ende 31 March 2022

I report on the financial statements of the Charity on pages 6 to 10 for the year ended 31 March 2021 which have been prepared in accordance with the Charities Act 1993 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as modified in June 2008. (The SORP), under the historical cost convention and the accounting policies set out on page 7.

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As described on page 2, the Charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements.

The trustees are satisfied that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:-

a) examine the accounts under section 43 of the Act;

b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act; and;

c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 43(7)(b) of the Act) in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements , and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (effective April 2005 as modified in June 2008), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

Kent Muslim Welfare Association (Limited by Guarantee)

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ende 31 March 2022

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination , I can confirm that

1) In accordance with Regulation 31 of The Charities (Accounts and Reports) Regulations 2008, the accounts of this incorporated charity are not required to be audited under Part 16 of the Companies Act 2006;

and that, no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 386 of the Companies Act 2006;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

The Examiner's relevant professional qualification or body is:

Mr M S R Akbar FCA
70 Orchard Street
Rainham
Gillingham
Kent
ME8 9AE

Kent Muslim Welfare Association (Limited by Guarantee)

Statement of Financial Activities
for the year ended 31 March 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Incoming resources					
Incoming resources from generated funds					
Voluntary Income		93,576	172,147	265,723	213,459
Activities for generating funds		16,885	-	16,885	17,757
Investment Income		-	-	-	6
Other Incoming Resources		8,642	-	8,642	20,727
Total incoming resources		**119,103**	**172,147**	**291,250**	**251,949**
Costs of generating funds					
Fundraising trading - costs of goods and other costs		26	-	26	34
Investment management costs		253	-	253	229
Costs of charitable activities		33,702	132,901	166,603	157,009
Total resources expended		33,981	132,901	166,882	157,272
Net movement in funds		85,122	39,246	124,368	94,677
Reconciliation of funds					
Total funds brought forward		120,774	536,773	657,547	737,370
Prior Year adjustment		-	-	-	(174,500)
Total Funds carried forward		**205,896**	**576,019**	**781,915**	**657,547**

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 10 as required by the said statement.

All activities derive from continuing operations

The notes on pages 10 to 12 form an integral part of these accounts.

Kent Muslim Welfare Association (Limited by Guarantee)

Statement of Financial Activities
for the year ended 31 March 2022
Income and Expenditure Account as required by the Companies Act
for the year ended 31 March 2022

	2022	2021
	£	£
Turnover	272,408	220,816
Direct costs of turnover	166,882	157,272
Gross surplus	105,526	63,544
Operating surplus	105,526	63,544
Government CJRSS Grants received	8,642	20.727
Income from other fixed asset investments	10,200	10,406
Surplus on ordinary activities before tax	124,368	94,677
Surplus for the financial year	124,368	94,677
Retained surplus for the financial year	124,368	94,677

The notes on pages 10 to 12 form an integral part of these accounts.

Kent Muslim Welfare Association (Limited by Guarantee)

Statement of Financial Activities
for the year ended 31 March 2022
Statement of Total Recognised Gains and Losses
for the year ended 31 March 2022

	2022	2021
Excess of Expenditure over income before realisation of assets	124,368	94,677
Profit per Profit and Loss account	124,368	94,677
Net Movement in funds before taxation	124,368	94,677

Movements in revenue and capital funds
for the year ended 31 March 2022

Revenue accumulated funds	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Accumulated funds brought forward	120,774	536,773	657,547	737,370
Prior year adjustment	-	-	-	(174,500)
Recognised gains and losses before transfers	85,122	39,246	124,368	94,677
	205,896	576,019	781,915	657,547
Closing revenue accumulated funds	205,896	576,019	781,915	657,547
			£	£

Summary of funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2022	2022	2022	2022	2021
Revenue accumulated funds	-	205,896	576,019	781,915	657,547

The notes on pages 10 to 12 form an integral part of these accounts.

Kent Muslim Welfare Association (Limited by Guarantee)

Company Number 4324371

Balance Sheet
as at 31 March 2022

			2022		2021
		£	£	£	£
Tangible assets	6		555,687		555,713
Investments :-			100,000		100,000
Total fixed assets			655,687		655,713
Current assets					
Cash at bank and in hand		349,772		219,895	
Creditors:-					
amounts due within one year	7	(1,686)		(2,203)	
Net current assets			348,086		217,692
Total assets less current liabilities			1,003,773		873,405
Creditors:-					
amounts due after more than one year	8		(221,858)		(215,858)
Net assets excluding pension asset / liability			781,915		657,547
Net assets including pension asset / liability			781,915		657,547
The funds of the charity :					
Unrestricted income funds					
Unrestricted revenue accumulated funds		205,896		120,774	
Total unrestricted funds			205,896		120,774
Restricted revenue funds					
Restricted revenue accumulated funds		576,019		536,773	
Total restricted funds			576,019		536,773
Total charity funds			781,915		657,547

The directors are satisfied that for the year ended on 31 March 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 43 of the Charities Act 1993, the accounts have been examined by an Independent Examiner whose report appears on pages 4 and 5.

The director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts 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 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

X

Trustee

Approved by the board of trustees on 22/05/22

The notes on pages 10 to 12 form an integral part of these accounts.

Notes to the Accounts
for the year ended 31 March 2022

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the Companies Act 2006, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) requires compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with therequirements of the SORP.

The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared,on a going concern basis, under the historical cost convention.

Incoming Resources

Voluntary income includes donations, gifts and legacies and are recognised on receipt.

Rental income is recognised on a receipts basis and arises from rental income on a property to which the Association is entitled to the rents and from the hire of premises.

Investment income represents the profit on transactions undertaken on funds held by the Islamic Bank.

Income from Charitable activities includes grants, which where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008) issued by the Charity Commissioners for England & Wales .

Notes to the Accounts
for the year ended 31 March 2022

Resources Expended

Expenditure is recognised when a liability is incurred. Grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

Charitable activities include expenditure associated with the charity's objectives.. The expenditure includes both the direct costs and support costs relating to the activities.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources except to the extent that such costs would cause restricted funds to be exceeded when such excess costs are allocated to unrestricted activities.

Fixed assets and depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures & equipment	25% reducing balance

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

2 **Surplus for the financial year**	**2022**	**2021**
	£	**£**
This is stated after crediting :-		
Revenue Turnover from ordinary activities	272,408	220,816
and after charging:-		
Depreciation of owned fixed assets	26	34
Rentals under operating leases	-	1,089
Pension costs	404	769

3 **Investment Income**	**2022**	**2021**
	£	**£**
Rent received from investment properties	10,200	10,400
Income from unlisted fixed asset investments	-	6
	10,200	10,406

Notes to the Accounts for the year ended 31 March 2022

4 Staff Costs and Emoluments

	2022	2021
	£	£
Gross Salaries	28,881	26,570
Pension Contributions	404	769
	29,285	27,339

Numbers of full time employees or full time equivalents	2022	2021
	2	2

There were no fees or other remuneration paid to the trustees
There were no employees with emoluments in excess of £60,000 per annum

5 Trustees' remuneration

No trustees or persons connected with them, other than those shown above, received any remuneration.

6 Tangible functional fixed assets

	Land and buildings £	Machinery & Vehicles £	Total £
Asset cost, valuation or revalued amount			
At 1 April 2021	555,609	4,359	559,968
At 31 March 2022	555,609	4,359	559,968
Accumulated depreciation and impairment provisions			
At 1 April 2021	-	4,255	4,255
Depreciation on revaluation	-	-	-
Charge for the year	-	26	26
At 31 March 2022	-	4,281	4,281
Net book value			
At 31 March 2022	555,609	78	555,687
At 31 March 2021	555,609	104	555,713

Notes to the Accounts
for the year ended 31 March 2022

7 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	1,146	-
PAYE and NI	540	2,203
	1,686	2,203

8 Creditors :- Amounts Falling due after one year	2022	2021
	£	£
Other loans	221,858	215,858

Kent Muslim Welfare Association (Limited by Guarantee)

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity for the year ended 31 March 2022

	Fundraising	Zakaat etc	Education Account	Sales	Rents	Grants	2022 Total	2021 Total
	£	£	£	£	£	£	£	£
Incoming resources from generated funds								
Voluntary Income	258,927	6,796	-	-	-	-	265,723	213,459
Activities for generating funds		-	6,685	-	10,200	-	16,885	17,757
Investment Income	-	-	-	-	-	-	-	6
Incoming resources from charitable activities	-	-	-	-	-	-	-	-
Other Incoming Resources		-	-	-	-	8,642	8,642	20,727
Total Incoming Resources	258,927	6,796	6,685	-	10,200	8,642	291,250	251,949
Costs of generating funds								
Costs of generating voluntary income	-	-	-	-	-	-	-	-
Fundraising trading - costs of goods and other costs	26	-	-	-	-	-	26	34
Property management costs	-	-	-	-	253	-	253	229
Costs of charitable activities	165,202	606	205	590	-	-	166,603	157,009
Governance costs	-	-	-	-	-	-	-	-
Other resources expended	-	-	-	-	-	-	-	-
Total resources expended	165,228	606	205	590	253	-	166,882	157,272
Net Incoming Resources by activity	93,699	6,190	6,480	(590)	9,947	8,642	124,368	94,677

Kent Muslim Welfare Association (Limited by Guarantee)

Schedule to the Statement of Financial Activities for the year ended 31 March 2022

Status of this schedule to the Statement of Financial Activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Prior Period Total Funds 2021 £
Incoming Resources				
Non government and non public bodies				
Incoming resources of a revenue nature - grants, donations and legacies				
Donations - Building project		165,351	**165,351**	188,574
Collections - Friday Prayers etc	93,576		**93,576**	20,712
Zakaat etc		6,796	**6,796**	4,173
Total	**93,576**	**172,147**	**265,723**	**213,459**
Total Grants,Legacies & Donations Received	**93,576**	**172,147**	**265,723**	**213,459**
Total Voluntary Income	**93,576**	**172,147**	**265,723**	**213,459**
Activities for generating funds				
Fundraising activities	6,685		**6,685**	**4,357**
Grants received	-	-	-	**3,000**
Rental income	10,200	-	**10,200**	**10,400**
Total of activities for generating funds	**16,885**	-	**16,885**	**17,757**
Investment Income				
Rent received from investment properties	10,200	-	10,200	10,400
Income from unlisted fixed asset investments	-	-	-	6
Total Investment Income	-	-	**10,200**	**10,406**
Other Incoming Resources				
HMRC - CJRS Furlough Grant	8,642	-	**8,642**	**20,727**
	8,642	-	**8,642**	**20,727**
Total Incoming Resources	**119,103**	**172,147**	**291,250**	**262,349**
Fundraising Trading: Support costs				
Depreciation of assets used for trading	26	-	26	34
	26	-	26	34
Total Fundraising Trading costs	**26**	-	**26**	**34**
Investment management costs				
Investment property maintenance costs	253	-	253	229
	253	-	**253**	**229**
Charitable expenditure				
Costs of activities in furtherance of the charity's objectives				
Cost of goods for primary purpose trading	590	131,890	132,480	120,942
Cost of sale of goods or services made by beneficiai	-	811	811	2,000
	590	**132,701**	**133,291**	**122,942**

Kent Muslim Welfare Association (Limited by Guarantee)

Schedule to the Statement of Financial Activities for the year ended 31 March 2022

Status of this schedule to the Statement of Financial Activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Prior Period Total Funds 2021 £
Management and administration costs in support of charitable activities				
Staff costs in support of charitable activities				
Salaries - Administrative staff	28,881	-	28,881	26,570
Pension Contributions - administrative staff	404	-	404	769
	29,285	**-**	**29,285**	**27,339**
Premises Costs				
Rates, water and service charges	936	-	936	566
Light and heat	1,714	-	1,714	1,671
Premises repairs and renewals	-	-	-	1,095
Insurance	767	-	767	756
	3,417	**-**	**3,417**	**4,088**
General administrative expenses:				
Telephone, internet & fax	410	-	410	353
Subscriptions	-	200	200	86
Hire of equipment	-	-	-	1,089
Sundry expenses	-	-	-	1,112
	410	**200**	**610**	**2,640**
Total Support costs	**33,112**	**200**	**33,312**	**34,067**
Support costs for grants paid				
Costs reallocated from charity support costs	-	-	-	-
Total Expended on Charitable Activities	33,702	132,901	166,603	157,009

Kent Muslim Welfare Association (Limited by Guarantee)

Schedule to the Statement of Financial Activities for the year ended 31 March 2022

Status of this schedule to the Statement of Financial Activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Prior Period Total Funds 2021 £

Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work

Schedule of investment income

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Prior Period Total 2021 £
Income from unlisted fixed asset investments				
Profit on investments	-	-	-	6
Total Income from unlisted fixed asset investmen	-	-	-	6

KENT MUSLIM WELFARE ASSOCIATION LIMITED

England & Wales - Charity number 1117731

Accounts

KENT MUSLIM WELFARE ASSOICATION LTD

114 Canterbury Street, Gillingham, Kent, ME7 5UH
Charity No. 1117731 Web: www.kmwa.org.uk Tel/Fax: 01634 850878

GENERAL SECRETARY AND CHAIRMANS REPORT FOR 2020-2021

Dear Brothers and Sisters in Islam – Assalamu – alaikum wa rahmatullahe wo barakatuhu.

We have had a major challenge in the past 12 months with the challenges and consequences of COVID, the lockdown and the closure of the Masjid.

We have for much of the year had to furlough our staff and suspend our normal activities. Our elections for 2020 were suspended.

However, our community rose to the challenge, and we rapidly developed an active volunteers group. The group quickly started to help the wider community with the manufacture of 10,000 masks which were distributed across the community as well as for example, food distributors, food bank drivers and ambulance drivers. The volunteers groups were also responsible for the distribution of food for the foodbanks; the purchasing and delivering of food to those people who could not leave their homes; the collecting and delivering of prescription medicines; the befriending people who had become isolated; the assistance with Muslim funerals especially for those with no family or means. This activity has persisted throughout the year and now grown with the twice daily collection of food from CO-OP stores and its distribution to hostels for the homeless across Medway, Sittingbourne & Sheppey and Maidstone. Sister Rizwana Shelley deserves an enormous amount of credit for the co-ordination of the volunteers service.

Ramadaan was in the first lockdown but we were able to continue our engagement with the community via the development of our social media, the use of WhatsApp and Zoom (we even managed to broadcast a few friendly quiz competitions). Our more tech-minded people, especially Brother Fayaz, were able to assist with producing some nicely put

together appeals and Ramadaan messages and talks, and our Imams delivered regular sermons and Tafsirs which were broadcast via WhatsApp and live Duas at the breaking of the fasts on our Mixlr channel.The 27th night programme was broadcast via Zoom with a good reception. Al hamdu lillah, we managed to raise around £70,000.00 in Ramadaan through donations and Qarde Hasana.

The Masjid has been well looked after by Brothers Agha Naeem Khan, Sajid Khan, Waseem Mirza and Rizwan Chohan and we were able, after a few months to open the Masjid with restrictions in July. It was very challenging for all and we were not able to accommodate everyone, having to operate a booking system and social distancing according to our risk assessments. But alhamdu lillah were able at least to reopen the Masjid and continue with at least a sense of normality. For those people who could not attend, the Bayaans were regularly broadcast on Fridays in advance of the Jummah Prayer. We were able to open the Masjid for Eid – ul Adha prayers. It was necessary to close the Masjid again in November 2020 as a second lockdown and second wave loomed. The lockdown lasted until January 2021 when the Masjid was reopened again.

Other activities which took place were online, There were ladies sewing classes, the Muslim Scout group help online sessions and there were sessions for the youth with a12+ youth group. We hope to be able to build on activities in the Masjid as we come out of the lockdown situation. We also hope that the vaccination programme being rolled out will have a positive impact and encourage this.

Many people lost friends and loved ones through COVID in the last year. Most notable for us was the devastating loss of our friend and colleague Br Anwar Khan. He had been a figurehead in the Masjid for decades and his work for the community had been unsurpassed. He worked tirelessly and had a fierce intellect and an excellent sense of judgement and humour. In his last few months, although in isolation, he continued to work within the volunteers group and translated the whole of the Imams Tafsir into English for the benefit of the community. His skills and sheer hard work and guidance will be sorely missed. We make Dua that Allah has given him the highest place in Jannah and we will miss him as friends and colleagues.

We hope and pray that you and your families remain in good health and gain the blessings and rewards from Allah in this life and the next.

Assalamu – alaikum wa rahmatullahe wo barakatuhu.

Azeem Nader & Issa Rumjaun

Registered Charity Number
1117731

Registered Company Number
4324371

Kent Muslim Welfare Association (Limited by Guarantee)

Report and Accounts

31 March 2021

Shafeen Akbar

Chartered Accountant

Kent Muslim Welfare Association (Limited by Guarantee)

Report and accounts
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Kent Muslim Welfare Association (Limited by Guarantee)

Company Information

Trustees

Mr Issa Ramjaun - Chairman
Dr Craig Kennett - Secretary General
Mr Sajid Khan - Treasurer
Mr Chaudhry Bashir Ahmed
Mr Enamul Hoque
Mr Agha Naeem A Khan
Mr Rizwan Chohan
Mr Amir A Quraishi
Mr Waseem Mirza
Mr Zaki A Rawfy
Mr Sherbaz Khan
Mr Majid Arshad

Accountants

S Akbar & Co
Chartered Accountants
70 Orchard Street
Rainham
Gillingham
Kent ME8 9AE

Bankers

Al Rayan Bank
Lloyds TSB

Registered office

114 Canterbury Street
Gillingham
Kent
ME7 5UH

Registered number

4324371

Charity Registered number

1117731

Kent Muslim Welfare Association (Limited by Guarantee)

The report of the trustees for the year ended 31 March 2021

Introduction

The Trustees present their annual report and accounts for the year ended 31 March 2021.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2020 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Reference and Administrative information

The legal registration details are :-

The Registered Office is	114 Canterbury Street, Gillingham, Kent ME7 5UH
Charity Registration Number	1117731
The telephone number is	01634 850878

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document.

The company continues to serve the needs and issues and to promote the interest of the Muslim Community in Kent.

The members of the Board of Trustees of the Charity during the year ended 31st March 2021 were :-

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

Mr Issa Ramjaun - Chairman
Dr Craig Kennett - Secretary General
Mr Sajid Khan - Treasurer
Mr Chaudhry Bashir Ahmed
Mr Enamul Hoque
Mr Agha Naeem A Khan
Mr Rizwan Chohan
Mr Amir A Quraishi
Mr Waseem Mirza
Mr Zaki A Rawfy
Mr Sherbaz Khan
Mr Majid Arshad

Independent Examiner

Shafeen Akbar
Chartered Accountant
70 Orchard Street
Rainham
Gillingham

Kent Muslim Welfare Association (Limited by Guarantee)

The report of the trustees for the year ended 31 March 2021

Statement of Directors' and Trustees' Responsibilities

The Charities Acts and the Companies Acts require the Board of Trustees to prepare financial

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- 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;

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 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 inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 24 December 2021.

Dr Craig Kennett
Director and Trustee

Kent Muslim Welfare Association (Limited by Guarantee)

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ende(31 March 2021

I report on the financial statements of the Charity on pages 6 to 10 for the year ended 31 March 2021 which have been prepared in accordance with the Charities Act 1993 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as modified in June 2008. (The SORP), under the historical cost convention and the accounting policies set out on page 7.

Respective responsibilities of trustees and examiner

As described on page 2, the Charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements.

The trustees are satisfied that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:-

a) examine the accounts under section 43 of the Act;

b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act; and;

c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 43(7)(b) of the Act) in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements , and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (effective April 2005 as modified in June 2008), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

Kent Muslim Welfare Association (Limited by Guarantee)

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees
on the accounts of the Charity for the year ende 31 March 2021

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination , I can confirm that

1) In accordance with Regulation 31 of The Charities (Accounts and Reports) Regulations 2008, the accounts of this incorporated charity are not required to be audited under Part 16 of the Companies Act 2006;

and that, no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 386 of the Companies Act 2006;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

The Examiner's relevant professional qualification or body is:

Mr M S R Akbar FCA
70 Orchard Street
Rainham
Gillingham
Kent
ME8 9AE

The date upon which my opinion is expressed is :- 24 December 2021

Kent Muslim Welfare Association (Limited by Guarantee)

Statement of Financial Activities
for the year ended 31 March 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Incoming resources					
Incoming resources from generated funds					
Voluntary Income		20,712	192,747	213,459	326,127
Activities for generating funds		17,757	-	17,757	31,015
Investment Income		-	6	6	13
Other Incoming Resources		20,727	-	20,727	-
Total incoming resources		**59,196**	**192,753**	**251,949**	**357,156**
Costs of generating funds					
Fundraising trading - costs of goods and other costs		34	-	34	46
Investment management costs		229	-	229	1,472
Costs of charitable activities		34,521	122,488	157,009	266,237
Total resources expended		34,784	122,488	157,272	267,755
Net movement in funds		24,412	70,265	94,677	89,401
Reconciliation of funds					
Total funds brought forward		102,362	635,008	737,370	647,969
Prior Year adjustment		(6,000)	(168,500)	(174,500)	-
Total Funds carried forward		**120,774**	**536,773**	**657,547**	**737,370**

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 10 as required by the said statement.

All activities derive from continuing operations

The notes on pages 10 to 12 form an integral part of these accounts.

Kent Muslim Welfare Association (Limited by Guarantee)

Statement of Financial Activities
for the year ended 31 March 2021
Income and Expenditure Account as required by the Companies Act
for the year ended 31 March 2021

	2021	2020
	£	£
Turnover	220,816	348,193
Direct costs of turnover	157,272	267,755
Gross surplus	63,544	80,438
Operating surplus	63,544	80,438
Government CJRSS Grants received	20,727	-
Income from other fixed asset investments	10,406	8,963
Surplus on ordinary activities before tax	94,677	89,401
Surplus for the financial year	94,677	89,401
Retained surplus for the financial year	94,677	89,401

The notes on pages 10 to 12 form an integral part of these accounts.

Kent Muslim Welfare Association (Limited by Guarantee)

Statement of Financial Activities
for the year ended 31 March 2021
Statement of Total Recognised Gains and Losses
for the year ended 31 March 2021

	2021	2020
Excess of Expenditure over income before realisation of assets	94,677	89,401
Profit per Profit and Loss account	94,677	89,401
Net Movement in funds before taxation	94,677	89,401

Movements in revenue and capital funds
for the year ended 31 March 2021

Revenue accumulated funds	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Accumulated funds brought forward	102,362	635,008	737,370	647,969
Prior year adjustment	(6,000)	(168,500)	(174,500)	-
Recognised gains and losses before transfers	24,412	70,265	94,677	89,401
	120,774	536,773	657,547	737,370
Closing revenue accumulated funds	120,774	536,773	657,547	737,370
			£	£

Summary of funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2021	2021	2021	2021	2020
Revenue accumulated funds	-	120,774	536,773	657,547	737,370

The notes on pages 10 to 12 form an integral part of these accounts.

Kent Muslim Welfare Association (Limited by Guarantee)

Company Number 4324371

Balance Sheet
as at 31 March 2021

			2021		2020
		£	£	£	£
Tangible assets	6		555,713		555,747
Investments :-			100,000		100,000
Total fixed assets			655,713		655,747
Current assets					
Cash at bank and in hand		219,895		136,145	
Creditors:-					
amounts due within one year	7	(2,203)		(164)	
Net current assets			217,692		135,981
Total assets less current liabilities			873,405		791,728
Creditors:-					
amounts due after more than one year	8		(215,858)		(54,358)
Net assets excluding pension asset / liability			657,547		737,370
Net assets including pension asset / liability			657,547		737,370
The funds of the charity :					
Unrestricted income funds					
Unrestricted revenue accumulated funds		120,774		102,362	
Total unrestricted funds			120,774		102,362
Restricted revenue funds					
Restricted revenue accumulated funds		536,773		635,008	
Total restricted funds			536,773		635,008
Total charity funds			657,547		737,370

The directors are satisfied that for the year ended on 31 March 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 43 of the Charities Act 1993, the accounts have been examined by an Independent Examiner whose report appears on pages 4 and 5.

The director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts 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 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Trustee CRAIG KENNETT

Approved by the board of trustees on 24 Dec 21

The notes on pages 10 to 12 form an integral part of these accounts.

Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the Companies Act 2006, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) requires compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with therequirements of the SORP.

The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared,on a going concern basis, under the historical cost convention.

Incoming Resources

Voluntary income includes donations, gifts and legacies and are recognised on receipt.

Rental income is recognised on a receipts basis and arises from rental income on a property to which the Association is entitled to the rents and from the hire of premises.

Investment income represents the profit on transactions undertaken on funds held by the Islamic Bank.

Income from Charitable activities includes grants, which where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008) issued by the Charity Commissioners for England & Wales .

Notes to the Accounts
for the year ended 31 March 2021

Resources Expended

Expenditure is recognised when a liability is incurred. Grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

Charitable activities include expenditure associated with the charity's objectives.. The expenditure includes both the direct costs and support costs relating to the activities.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources except to the extent that such costs would cause restricted funds to be exceeded when such excess costs are allocated to unrestricted activities.

Fixed assets and depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures & equipment	25% reducing balance

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

2 **Surplus for the financial year**	**2021**	**2020**
	£	**£**
This is stated after crediting :-		
Revenue Turnover from ordinary activities	220,816	348,193
and after charging:-		
Depreciation of owned fixed assets	34	46
Rentals under operating leases	1,089	-
Pension costs	769	1,052

3 **Investment Income**	**2021**	**2020**
	£	**£**
Rent received from investment properties	10,400	8,950
Income from unlisted fixed asset investments	6	13
	10,406	8,963

Notes to the Accounts for the year ended 31 March 2021

4 Staff Costs and Emoluments

	2021	2020
	£	£
Gross Salaries	26,570	29,879
Pension Contributions	769	1,052
	27,339	30,931

Numbers of full time employees or full time equivalents	2021	2020
	2	2

There were no fees or other remuneration paid to the trustees
There were no employees with emoluments in excess of £60,000 per annum

5 Trustees' remuneration

No trustees or persons connected with them, other than those shown above, received any remuneration.

6 Tangible functional fixed assets

	Land and buildings	Machinery & Vehicles	Total
	£	£	£
Asset cost, valuation or revalued amount			
At 1 April 2020	555,609	4,359	559,968
At 31 March 2021	555,609	4,359	559,968
Accumulated depreciation and impairment provisions			
At 1 April 2020	-	4,221	4,221
Depreciation on revaluation	-	-	-
Charge for the year	-	34	34
At 31 March 2021	-	4,255	4,255
Net book value			
At 31 March 2021	555,609	104	555,713
At 31 March 2020	555,609	138	555,747

7 Creditors: amounts falling due within one year

	2021	2020
	£	£
PAYE and NI	2,203	164

8 Creditors :- Amounts Falling due after one year

	2021	2020
	£	£
Other loans	215,858	54,358

Kent Muslim Welfare Association (Limited by Guarantee)

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity
for the year ended 31 March 2021

	Fundraising	Zakaat etc	Education Account	Sales	Rents	Grants	2021 Total	2020 Total
	£	£	£	£	£	£	£	£
Incoming resources from generated funds								
Voluntary Income	209,286	4,173	-	-	-	-	213,459	326,127
Activities for generating funds		-	4,357	-	10,400	3,000	17,757	31,015
Investment Income	6	-	-	-	-	-	6	13
Incoming resources from charitable activities	-	-	-	-	-	-	-	-
Other Incoming Resources		-	-	-	-	20,727	20,727	-
Total Incoming Resources	209,292	4,173	4,357	-	10,400	23,727	251,949	357,155
Costs of generating funds								
Costs of generating voluntary income	-	-	-	-	-	-	-	-
Fundraising trading - costs of goods and other costs	34	-	-	-	-	-	34	46
Property management costs	-	-	-	-	229	-	229	1,472
Costs of charitable activities	156,469	-	-	540	-	-	157,009	266,237
Governance costs	-	-	-	-	-	-	-	-
Other resources expended	-	-	-	-	-	-	-	-
Total resources expended	156,503	-	-	540	229	-	157,272	267,755
Net Incoming Resources by activity	52,789	4,173	4,357	(540)	10,171	23,727	94,677	89,400

Kent Muslim Welfare Association (Limited by Guarantee)

Schedule to the Statement of Financial Activities for the year ended 31 March 2021

Status of this schedule to the Statement of Financial Activities

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Prior Period Total Funds 2020
	£	£	£	£
Incoming Resources				
Non government and non public bodies				
Incoming resources of a revenue nature - grants, donations and legacies				
Donations - Building project		188,574	**188,574**	282,416
Collections - Friday Prayers etc	20,712		**20,712**	37,333
Zakaat etc		4,173	**4,173**	6,378
Total	**20,712**	**192,747**	**213,459**	**326,127**
Total Grants,Legacies & Donations Received	**20,712**	**192,747**	**213,459**	**326,127**
Total Voluntary Income	**20,712**	**192,747**	**213,459**	**326,127**
Activities for generating funds				
Fundraising activities	4,357		**4,357**	**22,065**
Grants received	3,000	-	**3,000**	-
Rental income	10,400	-	**10,400**	**8,950**
Total of activities for generating funds	**17,757**	-	**17,757**	**31,015**
Investment Income				
Rent received from investment properties	10,400	-	10,400	8,950
Income from unlisted fixed asset investments	-	6	6	13
Total Investment Income	-	**6**	**10,406**	**8,963**
Other Incoming Resources				
HMRC - CJRS Furlough Grant	20,727	-	**20,727**	-
	20,727	-	**20,727**	-
Total Incoming Resources	**59,196**	**192,753**	**251,949**	**366,105**
Fundraising Trading: Support costs				
Depreciation of assets used for trading	34	-	34	46
	34	-	34	46
Total Fundraising Trading costs	**34**	-	**34**	**46**
Investment management costs				
Investment property maintenance costs	229	-	229	1,472
	229	-	**229**	**1,472**
Charitable expenditure				
Costs of activities in furtherance of the charity's objectives				
Cost of goods for primary purpose trading	540	120,402	120,942	220,549
Cost of sale of goods or services made by beneficiai	-	2,000	2,000	5,653
	540	**122,402**	**122,942**	**226,202**

Kent Muslim Welfare Association (Limited by Guarantee)

Schedule to the Statement of Financial Activities for the year ended 31 March 2021

Status of this schedule to the Statement of Financial Activities

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Prior Period Total Funds 2020
	£	£	£	£
Management and administration costs in support of charitable activities				
Staff costs in support of charitable activities				
Salaries - Administrative staff	26,570	-	26,570	29,879
Pension Contributions - administrative staff	769	-	769	1,052
	27,339	-	**27,339**	**30,931**
Indirect employee costs				
Travel and subsistence	-	-	-	150
	-	-	-	**150**
Premises Costs				
Rates, water and service charges	566	-	566	1,638
Light and heat	1,671	-	1,671	5,992
Premises repairs and renewals	1,095	-	1,095	-
Insurance	756	-	756	740
	4,088	-	**4,088**	**8,370**
General administrative expenses:				
Telephone, internet & fax	353	-	353	308
Subscriptions	-	86	86	266
Hire of equipment	1,089	-	1,089	-
Bank charges	-	-	-	10
Sundry expenses	1,112	-	1,112	-
	2,554	**86**	**2,640**	**584**
Total Support costs	**33,981**	**86**	**34,067**	**40,035**
Support costs for grants paid				
Costs reallocated from charity support costs	-	-	-	-
Total Expended on Charitable Activities	34,521	122,488	157,009	266,237

Kent Muslim Welfare Association (Limited by Guarantee)

Schedule to the Statement of Financial Activities for the year ended 31 March 2021

Status of this schedule to the Statement of Financial Activities

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Prior Period Total Funds 2020 £

Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work

Schedule of investment income

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Prior Period Total 2020 £
Income from unlisted fixed asset investments				
Profit on investments	-	6	6	13
Total Income from unlisted fixed asset investmen	-	6	6	13

Registered Charity Number
1117731

Registered Company Number
4324371

Kent Muslim Welfare Association (Limited by Guarantee)

Report and Accounts

31 March 2021

Shafeen Akbar

Chartered Accountant

Kent Muslim Welfare Association (Limited by Guarantee)

Report and accounts
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Kent Muslim Welfare Association (Limited by Guarantee)

Company Information

Trustees

Mr Issa Ramjaun - Chairman
Dr Craig Kennett - Secretary General
Mr Sajid Khan - Treasurer
Mr Chaudhry Bashir Ahmed
Mr Enamul Hoque
Mr Agha Naeem A Khan
Mr Rizwan Chohan
Mr Amir A Quraishi
Mr Waseem Mirza
Mr Zaki A Rawfy
Mr Sherbaz Khan
Mr Majid Arshad

Accountants

S Akbar & Co
Chartered Accountants
70 Orchard Street
Rainham
Gillingham
Kent ME8 9AE

Bankers

Al Rayan Bank
Lloyds TSB

Registered office

114 Canterbury Street
Gillingham
Kent
ME7 5UH

Registered number

4324371

Charity Registered number

1117731

Kent Muslim Welfare Association (Limited by Guarantee)

The report of the trustees for the year ended 31 March 2021

Introduction

The Trustees present their annual report and accounts for the year ended 31 March 2021.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2020 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Reference and Administrative information

The legal registration details are :-

The Registered Office is	114 Canterbury Street, Gillingham, Kent ME7 5UH
Charity Registration Number	1117731
The telephone number is	01634 850878

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document.

The company continues to serve the needs and issues and to promote the interest of the Muslim Community in Kent.

The members of the Board of Trustees of the Charity during the year ended 31st March 2021 were :-

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

Mr Issa Ramjaun - Chairman
Dr Craig Kennett - Secretary General
Mr Sajid Khan - Treasurer
Mr Chaudhry Bashir Ahmed
Mr Enamul Hoque
Mr Agha Naeem A Khan
Mr Rizwan Chohan
Mr Amir A Quraishi
Mr Waseem Mirza
Mr Zaki A Rawfy
Mr Sherbaz Khan
Mr Majid Arshad

Independent Examiner

Shafeen Akbar
Chartered Accountant
70 Orchard Street
Rainham
Gillingham

Kent Muslim Welfare Association (Limited by Guarantee)

The report of the trustees for the year ended 31 March 2021

Statement of Directors' and Trustees' Responsibilities

The Charities Acts and the Companies Acts require the Board of Trustees to prepare financial

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- 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;

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 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 inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 24 December 2021.

Dr Craig Kennett
Director and Trustee

Kent Muslim Welfare Association (Limited by Guarantee)

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ende(31 March 2021

I report on the financial statements of the Charity on pages 6 to 10 for the year ended 31 March 2021 which have been prepared in accordance with the Charities Act 1993 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as modified in June 2008. (The SORP), under the historical cost convention and the accounting policies set out on page 7.

Respective responsibilities of trustees and examiner

As described on page 2, the Charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements.

The trustees are satisfied that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:-

a) examine the accounts under section 43 of the Act;

b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act; and;

c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 43(7)(b) of the Act) in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements , and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (effective April 2005 as modified in June 2008), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

Kent Muslim Welfare Association (Limited by Guarantee)

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees
on the accounts of the Charity for the year ende 31 March 2021

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination , I can confirm that

1) In accordance with Regulation 31 of The Charities (Accounts and Reports) Regulations 2008, the accounts of this incorporated charity are not required to be audited under Part 16 of the Companies Act 2006;

and that, no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 386 of the Companies Act 2006;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

The Examiner's relevant professional qualification or body is:

Mr M S R Akbar FCA
70 Orchard Street
Rainham
Gillingham
Kent
ME8 9AE

The date upon which my opinion is expressed is :- 24 December 2021

Kent Muslim Welfare Association (Limited by Guarantee)

Statement of Financial Activities
for the year ended 31 March 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Incoming resources					
Incoming resources from generated funds					
Voluntary Income		20,712	192,747	213,459	326,127
Activities for generating funds		17,757	-	17,757	31,015
Investment Income		-	6	6	13
Other Incoming Resources		20,727	-	20,727	-
Total incoming resources		**59,196**	**192,753**	**251,949**	**357,156**
Costs of generating funds					
Fundraising trading - costs of goods and other costs		34	-	34	46
Investment management costs		229	-	229	1,472
Costs of charitable activities		34,521	122,488	157,009	266,237
Total resources expended		34,784	122,488	157,272	267,755
Net movement in funds		24,412	70,265	94,677	89,401
Reconciliation of funds					
Total funds brought forward		102,362	635,008	737,370	647,969
Prior Year adjustment		(6,000)	(168,500)	(174,500)	-
Total Funds carried forward		**120,774**	**536,773**	**657,547**	**737,370**

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 10 as required by the said statement.

All activities derive from continuing operations

The notes on pages 10 to 12 form an integral part of these accounts.

Kent Muslim Welfare Association (Limited by Guarantee)

Statement of Financial Activities
for the year ended 31 March 2021
Income and Expenditure Account as required by the Companies Act
for the year ended 31 March 2021

	2021	2020
	£	£
Turnover	220,816	348,193
Direct costs of turnover	157,272	267,755
Gross surplus	63,544	80,438
Operating surplus	63,544	80,438
Government CJRSS Grants received	20,727	-
Income from other fixed asset investments	10,406	8,963
Surplus on ordinary activities before tax	94,677	89,401
Surplus for the financial year	94,677	89,401
Retained surplus for the financial year	94,677	89,401

The notes on pages 10 to 12 form an integral part of these accounts.

Kent Muslim Welfare Association (Limited by Guarantee)

Statement of Financial Activities
for the year ended 31 March 2021
Statement of Total Recognised Gains and Losses
for the year ended 31 March 2021

	2021	2020
Excess of Expenditure over income before realisation of assets	94,677	89,401
Profit per Profit and Loss account	94,677	89,401
Net Movement in funds before taxation	94,677	89,401

Movements in revenue and capital funds
for the year ended 31 March 2021

Revenue accumulated funds	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Accumulated funds brought forward	102,362	635,008	737,370	647,969
Prior year adjustment	(6,000)	(168,500)	(174,500)	-
Recognised gains and losses before transfers	24,412	70,265	94,677	89,401
	120,774	536,773	657,547	737,370
Closing revenue accumulated funds	120,774	536,773	657,547	737,370
			£	£

Summary of funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2021	2021	2021	2021	2020
Revenue accumulated funds	-	120,774	536,773	657,547	737,370

The notes on pages 10 to 12 form an integral part of these accounts.

Kent Muslim Welfare Association (Limited by Guarantee)

Company Number 4324371

Balance Sheet
as at 31 March 2021

			2021		2020
		£	£	£	£
Tangible assets	6		555,713		555,747
Investments :-			100,000		100,000
Total fixed assets			655,713		655,747
Current assets					
Cash at bank and in hand		219,895		136,145	
Creditors:-					
amounts due within one year	7	(2,203)		(164)	
Net current assets			217,692		135,981
Total assets less current liabilities			873,405		791,728
Creditors:-					
amounts due after more than one year	8		(215,858)		(54,358)
Net assets excluding pension asset / liability			657,547		737,370
Net assets including pension asset / liability			657,547		737,370
The funds of the charity :					
Unrestricted income funds					
Unrestricted revenue accumulated funds		120,774		102,362	
Total unrestricted funds			120,774		102,362
Restricted revenue funds					
Restricted revenue accumulated funds		536,773		635,008	
Total restricted funds			536,773		635,008
Total charity funds			657,547		737,370

The directors are satisfied that for the year ended on 31 March 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 43 of the Charities Act 1993, the accounts have been examined by an Independent Examiner whose report appears on pages 4 and 5.

The director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts 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 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Trustee CRAIG KENNETT

Approved by the board of trustees on 24 Dec 21

The notes on pages 10 to 12 form an integral part of these accounts.

Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the Companies Act 2006, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) requires compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with therequirements of the SORP.

The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared,on a going concern basis, under the historical cost convention.

Incoming Resources

Voluntary income includes donations, gifts and legacies and are recognised on receipt.

Rental income is recognised on a receipts basis and arises from rental income on a property to which the Association is entitled to the rents and from the hire of premises.

Investment income represents the profit on transactions undertaken on funds held by the Islamic Bank.

Income from Charitable activities includes grants, which where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008) issued by the Charity Commissioners for England & Wales .

Notes to the Accounts
for the year ended 31 March 2021

Resources Expended

Expenditure is recognised when a liability is incurred. Grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

Charitable activities include expenditure associated with the charity's objectives.. The expenditure includes both the direct costs and support costs relating to the activities.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources except to the extent that such costs would cause restricted funds to be exceeded when such excess costs are allocated to unrestricted activities.

Fixed assets and depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures & equipment	25% reducing balance

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

2 **Surplus for the financial year**	**2021**	**2020**
	£	**£**
This is stated after crediting :-		
Revenue Turnover from ordinary activities	220,816	348,193
and after charging:-		
Depreciation of owned fixed assets	34	46
Rentals under operating leases	1,089	-
Pension costs	769	1,052

3 **Investment Income**	**2021**	**2020**
	£	**£**
Rent received from investment properties	10,400	8,950
Income from unlisted fixed asset investments	6	13
	10,406	8,963

Notes to the Accounts for the year ended 31 March 2021

4 Staff Costs and Emoluments

	2021	2020
	£	£
Gross Salaries	26,570	29,879
Pension Contributions	769	1,052
	27,339	30,931

Numbers of full time employees or full time equivalents	2021	2020
	2	2

There were no fees or other remuneration paid to the trustees
There were no employees with emoluments in excess of £60,000 per annum

5 Trustees' remuneration

No trustees or persons connected with them, other than those shown above, received any remuneration.

6 Tangible functional fixed assets

	Land and buildings	Machinery & Vehicles	Total
	£	£	£
Asset cost, valuation or revalued amount			
At 1 April 2020	555,609	4,359	559,968
At 31 March 2021	555,609	4,359	559,968
Accumulated depreciation and impairment provisions			
At 1 April 2020	-	4,221	4,221
Depreciation on revaluation	-	-	-
Charge for the year	-	34	34
At 31 March 2021	-	4,255	4,255
Net book value			
At 31 March 2021	555,609	104	555,713
At 31 March 2020	555,609	138	555,747

7 Creditors: amounts falling due within one year

	2021	2020
	£	£
PAYE and NI	2,203	164

8 Creditors :- Amounts Falling due after one year

	2021	2020
	£	£
Other loans	215,858	54,358

Kent Muslim Welfare Association (Limited by Guarantee)

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity
for the year ended 31 March 2021

	Fundraising	Zakaat etc	Education Account	Sales	Rents	Grants	2021 Total	2020 Total
	£	£	£	£	£	£	£	£
Incoming resources from generated funds								
Voluntary Income	209,286	4,173	-	-	-	-	213,459	326,127
Activities for generating funds		-	4,357	-	10,400	3,000	17,757	31,015
Investment Income	6	-	-	-	-	-	6	13
Incoming resources from charitable activities	-	-	-	-	-	-	-	-
Other Incoming Resources		-	-	-	-	20,727	20,727	-
Total Incoming Resources	209,292	4,173	4,357	-	10,400	23,727	251,949	357,155
Costs of generating funds								
Costs of generating voluntary income	-	-	-	-	-	-	-	-
Fundraising trading - costs of goods and other costs	34	-	-	-	-	-	34	46
Property management costs	-	-	-	-	229	-	229	1,472
Costs of charitable activities	156,469	-	-	540	-	-	157,009	266,237
Governance costs	-	-	-	-	-	-	-	-
Other resources expended	-	-	-	-	-	-	-	-
Total resources expended	156,503	-	-	540	229	-	157,272	267,755
Net Incoming Resources by activity	52,789	4,173	4,357	(540)	10,171	23,727	94,677	89,400

Kent Muslim Welfare Association (Limited by Guarantee)

Schedule to the Statement of Financial Activities for the year ended 31 March 2021

Status of this schedule to the Statement of Financial Activities

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Prior Period Total Funds 2020
	£	£	£	£
Incoming Resources				
Non government and non public bodies				
Incoming resources of a revenue nature - grants, donations and legacies				
Donations - Building project		188,574	**188,574**	282,416
Collections - Friday Prayers etc	20,712		**20,712**	37,333
Zakaat etc		4,173	**4,173**	6,378
Total	**20,712**	**192,747**	**213,459**	**326,127**
Total Grants,Legacies & Donations Received	**20,712**	**192,747**	**213,459**	**326,127**
Total Voluntary Income	**20,712**	**192,747**	**213,459**	**326,127**
Activities for generating funds				
Fundraising activities	4,357		**4,357**	**22,065**
Grants received	3,000	-	**3,000**	-
Rental income	10,400	-	**10,400**	**8,950**
Total of activities for generating funds	**17,757**	-	**17,757**	**31,015**
Investment Income				
Rent received from investment properties	10,400	-	10,400	8,950
Income from unlisted fixed asset investments	-	6	6	13
Total Investment Income	-	**6**	**10,406**	**8,963**
Other Incoming Resources				
HMRC - CJRS Furlough Grant	20,727	-	**20,727**	-
	20,727	-	**20,727**	-
Total Incoming Resources	**59,196**	**192,753**	**251,949**	**366,105**
Fundraising Trading: Support costs				
Depreciation of assets used for trading	34	-	34	46
	34	-	34	46
Total Fundraising Trading costs	**34**	-	**34**	**46**
Investment management costs				
Investment property maintenance costs	229	-	229	1,472
	229	-	**229**	**1,472**
Charitable expenditure				
Costs of activities in furtherance of the charity's objectives				
Cost of goods for primary purpose trading	540	120,402	120,942	220,549
Cost of sale of goods or services made by beneficiai	-	2,000	2,000	5,653
	540	**122,402**	**122,942**	**226,202**

Kent Muslim Welfare Association (Limited by Guarantee)

Schedule to the Statement of Financial Activities for the year ended 31 March 2021

Status of this schedule to the Statement of Financial Activities

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Prior Period Total Funds 2020
	£	£	£	£
Management and administration costs in support of charitable activities				
Staff costs in support of charitable activities				
Salaries - Administrative staff	26,570	-	26,570	29,879
Pension Contributions - administrative staff	769	-	769	1,052
	27,339	-	**27,339**	**30,931**
Indirect employee costs				
Travel and subsistence	-	-	-	150
	-	-	-	**150**
Premises Costs				
Rates, water and service charges	566	-	566	1,638
Light and heat	1,671	-	1,671	5,992
Premises repairs and renewals	1,095	-	1,095	-
Insurance	756	-	756	740
	4,088	-	**4,088**	**8,370**
General administrative expenses:				
Telephone, internet & fax	353	-	353	308
Subscriptions	-	86	86	266
Hire of equipment	1,089	-	1,089	-
Bank charges	-	-	-	10
Sundry expenses	1,112	-	1,112	-
	2,554	**86**	**2,640**	**584**
Total Support costs	**33,981**	**86**	**34,067**	**40,035**
Support costs for grants paid				
Costs reallocated from charity support costs	-	-	-	-
Total Expended on Charitable Activities	34,521	122,488	157,009	266,237

Kent Muslim Welfare Association (Limited by Guarantee)

Schedule to the Statement of Financial Activities for the year ended 31 March 2021

Status of this schedule to the Statement of Financial Activities

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Prior Period Total Funds 2020 £

Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work

Schedule of investment income

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Prior Period Total 2020 £
Income from unlisted fixed asset investments				
Profit on investments	-	6	6	13
Total Income from unlisted fixed asset investmen	-	6	6	13