

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
THAMES VIEW MUSLIM ASSOCIATION

ACN Accountants
Chartered Certified Accountants
41 Orsett Road
Grays
Essex
RM17 5DS

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for the Year Ended 31 March 2023

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Report of the Trustees
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees confirm that they abide by the Charity Commissions guidance on public benefit in complying with Section 17 of the Charities Act 2011 to have due regard to public benefit in meeting its objectives and activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity continued to collect donations from the members of public as well as memberships' fees. There are continuous commitments from the users and members to support charity's activities.

The charity provides social welfare, worship and educational support to the community and promotes social awareness among general public.

FINANCIAL REVIEW

The financial statements are set out on pages 4 to 10 have been prepared implementing Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Charities Act 2011.

The Statement of Financial Activities show net surplus for the year of a revenue nature of £47,188. The total reserves at the year end after accounting for unrealised (losses) /after revaluing investments of £472,255.

The financial position of the Charity is firm and secure with net fund of £472,255.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The Charity' objects and regulations are regulated by the constitution adopted on 12 April 2008 and the charity is registered as a charity on 13 May 2008.

The objects of the charity are:

- 1) To advance the Islamic faith in accordance with the Quran and Sunnah for the benefit of the public in Barking and Dagenham in particular but not exclusively through holding prayer meetings, lectures, and producing/distributing literature on Islam.
- 2) The advancement of religious and general education for the benefit of the public in Barking and Dagenham, including but not restricted in promoting interfaith dialogue and the prevention of alcohol and drugs abuse and misuse.
- 3) To relieve poverty anywhere in the world amongst those affected by natural disasters by providing grants of money to charities with that object.

To meet these objectives the charity provides building/facilities/opens paces to the community and also provides advocacy/advice and information. In order to fund these activities the charity seeks donations and subscriptions from the public, institutions and its members.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Management and administration

The charity is organised with a committee elected by the members to oversee the overall activities. The charity has appointed trustees. The trustees are the people responsible for controlling the work, management and administration of the charity on behalf of its beneficiaries. The names of trustees are declared when a charity is first registered. The trustees are responsible for keeping the list up to date and may do this by updating their details online as it happens, using their Annual Return, or for charities with income below £10,000, by using their Annual Update.

One member is nominated as a chairperson to monitor the day to day operation of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1124027

Principal address

15B Farr Avenue
Barking
Essex
IG11 0NY

Trustees

Mr Mizanur Rahman
Mr Chad Miah Chairman
Mr Ali Subhan (resigned 20.9.22)
Mr Mohammed Luthfur Rahman
Mr Ahad Miah Treasurer
Mr Sabbir Hassan Zamee Secretary
Mr AKM Delwar Hussain
Mr Amirul Islam Chowdhury
Mr Mohamed Irfan Ilyas
Mr Hafizur Rahman
Mr Saifur Rahman

Independent Examiner

Anwar F Chowdhury FCCA
ACN Accountants
Chartered Certified Accountants
41 Orsett Road
Grays
Essex
RM17 5DS

Approved by order of the board of trustees on 19 January 2024 and signed on its behalf by:

Mr Ahad Miah - Trustee

Independent examiner's report to the trustees of THAMES VIEW MUSLIM ASSOCIATION

I report to the charity trustees on my examination of the accounts of THAMES VIEW MUSLIM ASSOCIATION (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Anwar F Chowdhury FCCA

ACN Accountants
Chartered Certified Accountants
41 Orsett Road
Grays
Essex
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19 January 2024

Statement of Financial Activities
for the Year Ended 31 March 2023

		31.3.23 Unrestricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		144,821	132,283
Investment income	2	748	29
Other income		2,223	11,460
Total		<u>147,792</u>	<u>143,772</u>
EXPENDITURE ON			
Charitable activities			
Staff and teachers salary		47,204	48,631
Eid/Event expenses		4,997	538
Books and Study Materials		3,003	1,093
Charitable Activities		6,800	1,265
Other		38,600	29,609
Total		<u>100,604</u>	<u>81,136</u>
NET INCOME		47,188	62,636
RECONCILIATION OF FUNDS			
Total funds brought forward		425,067	362,431
TOTAL FUNDS CARRIED FORWARD		<u><u>472,255</u></u>	<u><u>425,067</u></u>

THAMES VIEW MUSLIM ASSOCIATION

Balance Sheet

31 March 2023

		31.3.23 Unrestricted fund £	31.3.22 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	6	42,067	43,990
CURRENT ASSETS			
Debtors	7	2,250	2,250
Cash at bank and in hand		428,538	379,427
		<u>430,788</u>	<u>381,677</u>
CREDITORS			
Amounts falling due within one year	8	(600)	(600)
		<u>430,188</u>	<u>381,077</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		472,255	425,067
		<u>472,255</u>	<u>425,067</u>
NET ASSETS			
FUNDS	9		
Unrestricted funds		472,255	425,067
TOTAL FUNDS		<u>472,255</u>	<u>425,067</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 January 2024 and were signed on its behalf by:

Mr Ahad Miah - Trustee

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- Equally over the period of lease
Fixtures and fittings	- 20% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	748	29
	<u> </u>	<u> </u>

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

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. STAFF COSTS

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

	31.3.23	31.3.22
Admin	8	6
	<u>8</u>	<u>6</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	132,283
Investment income	29
Other income	11,460
Total	<u>143,772</u>
EXPENDITURE ON	
Charitable activities	
Staff and teachers salary	48,631
Eid/Event expenses	538
Books and Study Materials	1,093
Charitable Activities	1,265
Other	29,609
Total	<u>81,136</u>
NET INCOME	62,636
RECONCILIATION OF FUNDS	
Total funds brought forward	362,431
TOTAL FUNDS CARRIED FORWARD	<u><u>425,067</u></u>

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

6. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2022 and 31 March 2023	48,085	5,709	429	54,223
DEPRECIATION				
At 1 April 2022	7,692	2,112	429	10,233
Charge for year	1,923	-	-	1,923
At 31 March 2023	9,615	2,112	429	12,156
NET BOOK VALUE				
At 31 March 2023	38,470	3,597	-	42,067
At 31 March 2022	40,393	3,597	-	43,990

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Other debtors	2,250	2,250

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Other creditors	600	600

9. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	425,067	47,188	472,255
TOTAL FUNDS	425,067	47,188	472,255

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	147,792	(100,604)	47,188
TOTAL FUNDS	147,792	(100,604)	47,188

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

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	362,431	62,636	425,067
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>362,431</u>	<u>62,636</u>	<u>425,067</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	143,772	(81,136)	62,636
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>143,772</u>	<u>(81,136)</u>	<u>62,636</u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	362,431	109,824	472,255
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>362,431</u>	<u>109,824</u>	<u>472,255</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	291,564	(181,740)	109,824
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>291,564</u>	<u>(181,740)</u>	<u>109,824</u>

10. RELATED PARTY DISCLOSURES

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

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

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Public donations	79,687	70,529
Members subscription: monthly and one off donations	4,300	14,897
Education centre	60,834	46,857
	<hr/>	<hr/>
	144,821	132,283
Investment income		
Deposit account interest	748	29
Other income		
Other Income	2,223	11,460
	<hr/>	<hr/>
Total incoming resources	147,792	143,772
EXPENDITURE		
Charitable activities		
Event expenses	298	538
Books and study materials	3,003	1,093
Charitable expenses	9,630	1,265
	<hr/>	<hr/>
	12,931	2,896
Support costs		
Management		
Hall hire	14,698	20,362
Rates and water	4,374	381
Insurance	364	1,473
Light and heat	2,248	1,065
Postage and stationery	1,145	520
Legal and professional fees	680	(1,500)
Security and CCTV	3,480	3,174
	<hr/>	<hr/>
	26,989	25,475
Information technology		
Telephone	1,869	593
Repairs and renewals	8,968	2,821
	<hr/>	<hr/>
	10,837	3,414
Human resources		
Teachers salaries and sub contractors	47,204	48,631
Other		
Short leasehold	1,923	-

THAMES VIEW MUSLIM ASSOCIATION

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

	31.3.23 £	31.3.22 £
Other		
Governance costs		
Accountancy	720	720
Total resources expended	100,604	81,136
Net income	47,188	62,636