

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

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Report of the Trustees  
for the Year Ended 31 March 2022

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

## **OBJECTIVES AND ACTIVITIES**

### **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 £62,636. The total reserves at the year end after accounting for unrealised (losses) /after revaluing investments of £425,067.

The financial position of the Charity is firm and secure with net fund of £425,067.

## **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  
Mr Ali Subhan Chairman  
Mr Mohammed Luthfur Rahman  
Mr Ahad Miah Treasurer  
Mr Sabbir Hassan Zamee Secretary  
Mr AKM Delwar Hussain  
Mr Amirul Islam Chowdhury  
Mr Mohamed Irfan Illyas  
Mr Hafizur Rahman  
Mr Saifur Rahman

### **Independent Examiner**

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

Approved by order of the board of trustees on 30 January 2023 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 2022.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

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

30 January 2023

Statement of Financial Activities  
for the Year Ended 31 March 2022

		31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		132,283	53,153
Investment income	2	29	73
Other income		11,460	38,739
<b>Total</b>		<b>143,772</b>	<b>91,965</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Staff and teachers salary		48,631	31,671
Eid/Event expenses		538	-
Books and Study Materials		1,093	343
Charitable Activities		1,265	-
Other		29,609	51,770
<b>Total</b>		<b>81,136</b>	<b>83,784</b>
<b>NET INCOME</b>		<b>62,636</b>	<b>8,181</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		362,431	354,250
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>425,067</b>	<b>362,431</b>

THAMES VIEW MUSLIM ASSOCIATION

Balance Sheet  
31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	43,990	43,990
<b>CURRENT ASSETS</b>			
Debtors	7	2,250	2,250
Cash at bank and in hand		379,427	316,671
		<u>381,677</u>	<u>318,921</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(600)	(480)
<b>NET CURRENT ASSETS</b>		<u>381,077</u>	<u>318,441</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		425,067	362,431
<b>NET ASSETS</b>		<u>425,067</u>	<u>362,431</u>
<b>FUNDS</b>	9		
Unrestricted funds		425,067	362,431
<b>TOTAL FUNDS</b>		<u>425,067</u>	<u>362,431</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 January 2023 and were signed on its behalf by:

Mr Ahad Miah - Trustee

Notes to the Financial Statements  
for the Year Ended 31 March 2022

## 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

	31.3.22	31.3.21
	£	£
Deposit account interest	29	73
	<u>29</u>	<u>73</u>



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

### 3. TRUSTEES' REMUNERATION AND BENEFITS

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

#### Trustees' expenses

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

### 4. STAFF COSTS

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

	31.3.22	31.3.21
Admin	6	4
	<u>        </u>	<u>        </u>

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

### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	53,153
Investment income	73
Other income	38,739
<b>Total</b>	<u>91,965</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Staff and teachers salary	31,671
Books and Study Materials	343
Other	51,770
<b>Total</b>	<u>83,784</u>
<b>NET INCOME</b>	<u>8,181</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	354,250
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>362,431</u></u>

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

**6. TANGIBLE FIXED ASSETS**

	Short leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2021 and 31 March 2022	48,085	5,709	429	54,223
<b>DEPRECIATION</b>				
At 1 April 2021 and 31 March 2022	7,692	2,112	429	10,233
<b>NET BOOK VALUE</b>				
At 31 March 2022	40,393	3,597	-	43,990
At 31 March 2021	40,393	3,597	-	43,990

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22 £	31.3.21 £
Other debtors	2,250	2,250

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22 £	31.3.21 £
Other creditors	600	480

**9. MOVEMENT IN FUNDS**

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

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

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

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

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	354,250	8,181	362,431
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>354,250</b>	<b>8,181</b>	<b>362,431</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	91,965	(83,784)	8,181
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>91,965</b>	<b>(83,784)</b>	<b>8,181</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	354,250	70,817	425,067
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>354,250</b>	<b>70,817</b>	<b>425,067</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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 £
<b>Unrestricted funds</b>			
General fund	235,737	(164,920)	70,817
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>235,737</b>	<b>(164,920)</b>	<b>70,817</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**10. RELATED PARTY DISCLOSURES**

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

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

	31.3.22 £	31.3.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Public donations	70,529	13,796
Members subscription: monthly and one off donations	14,897	7,851
Education centre	46,857	31,506
	<hr/>	<hr/>
	132,283	53,153
<b>Investment income</b>		
Deposit account interest	29	73
<b>Other income</b>		
Other Income	11,460	38,739
	<hr/>	<hr/>
<b>Total incoming resources</b>	143,772	91,965
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Event expenses	538	-
Books and study materials	1,093	343
Charitable expenses	1,265	-
	<hr/>	<hr/>
	2,896	343
<b>Support costs</b>		
<b>Management</b>		
Hall hire	20,362	22,119
Rates and water	381	467
Insurance	1,473	765
Light and heat	1,065	834
Postage and stationery	520	650
Legal and professional fees	(1,500)	-
Security and CCTV	3,174	-
	<hr/>	<hr/>
	25,475	24,835
<b>Information technology</b>		
Telephone	593	-
Repairs and renewals	2,821	22,823
	<hr/>	<hr/>
	3,414	22,823
<b>Human resources</b>		
Teachers salaries and sub contractors	48,631	31,671
<b>Other</b>		
Short leasehold	-	1,923
Carried forward	-	1,923

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

	31.3.22 £	31.3.21 £
<b>Other</b>		
Brought forward	-	1,923
Fixtures and fittings	-	1,109
	<hr/>	<hr/>
	-	3,032
 <b>Governance costs</b>		
Accountancy	720	1,080
	<hr/>	<hr/>
Total resources expended	81,136	83,784
	<hr/>	<hr/>
<b>Net income</b>	<u>62,636</u>	<u>8,181</u>