

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

England & Wales · Charity number 1172494

Details

Other names	CECF, CULTURAL EDUCATION COMMUNICATION FORUM, MWLLO
Status	Registered
Legal form	CIO
Registered	2017-04-07
Register	View on the Charity Commission register

Contact

Address	Mwllo 46 Goodge Street London W1T 4LU
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Activities

Objects: THE OBJECTS OF THE CIO ARE THROUGHOUT THE WORLD AND MORE PARTICULARLY IN THE CITY OF LONDON AND THE BRITISH ISLES: (A) THE ADVANCEMENT OF EDUCATION FOR THE PUBLIC BENEFIT CONCERNING THE TEACHINGS AND RELIGION OF ISLAM;(B) THE ADVANCEMENT OF THE FAITH AND RELIGIOUS PRACTICES OF ISLAM IN ACCORDANCE WITH THE FOUR SUNNI SCHOOLS OF THOUGHT; (C) THE RELIEF OF POVERTY, SICKNESS AND SUFFERING OF ANY PERSONS WHO ARE IN NEED IRRESPECTIVE OF THEIR NATIONALITY, RACE, ETHNIC ORIGIN AND RELIGIOUS BELIEFS; (D) THE ADVANCEMENT OF RELIGIOUS HARMONY FOR THE BENEFIT OF THE PUBLIC BY: (I) EDUCATING THE PUBLIC IN DIFFERENT RELIGIOUS BELIEFS INCLUDING AN AWARENESS OF THEIR DISTINCTIVE FEATURES AND THEIR COMMON GROUND TO PROMOTE GOOD RELATIONS BETWEEN PERSONS OF DIFFERENT FAITHS; (II) PROMOTING KNOWLEDGE AND MUTUAL UNDERSTANDING AND RESPECT OF THE BELIEFS AND PRACTICES OF DIFFERENT RELIGIOUS FAITHS; (III) WORKING TOWARDS THE ELIMINATION OF DISCRIMINATION ON THE GROUNDS OF RELIGION; (E) THE ADVANCEMENT OF RACIAL HARMONY FOR THE BENEFIT OF THE PUBLIC BY: (I) PROMOTING KNOWLEDGE AND MUTUAL UNDERSTANDING BETWEEN DIFFERENT RACIAL GROUPS; (II) ADVANCING EDUCATION AND RAISING AWARENESS ABOUT DIFFERENT RACIAL GROUPS TO PROMOTE GOOD RELATIONS BETWEEN PERSONS OF DIFFERENT RACIAL GROUPS; (III) WORKING TOWARDS THE ELIMINATION OF DISCRIMINATION ON THE GROUNDS OF RACE; (F) TO FURTHER SUCH OTHER PURPOSES WHICH ARE CHARITABLE UNDER THE LAWS OF ENGLAND AND WALES AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: DAILY WORSHIP, WEEKLY LESSONS IN ARABIC AND QUR'AN, PROVISION OF INFORMATION AND KNOWLEDGE ABOUT ISLAM TO THOSE WHO REQUEST IT, OCCASIONAL EDUCATIONAL CONFERENCES, SEMINARS AND EXHIBITIONS ON ISLAMIC THEMES, INCLUDING INTERFAITH EVENTS, INTERACTION WITH AND ASSISTANCE TO UK BASED REGISTERED ISLAMIC CHARITABLE INSTITUTIONS.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£772,130	£936,691	£1,454,999	7
2023-12-31	£436,881	£715,282	-	-
2022-12-31	£333,704	£580,071	-	-
2021-12-31	£699,846	£493,600	£1,244,328	7
2020-12-31	£577,916	£482,097	£1,038,082	7

Trustees

Name	Role	Appointed
H.E. Dr MOHAMMAD ABDULKARIM A ALISSA	Chair	2017-04-04
Dr HASHEM MOHAMMED ALI MAHDI		2015-02-22
Dr MOHAMMAD SADEEQ NOJOUN		2020-05-26
H.E. Dr ABDULRAHMAN ABDULLAH M ALZAID		2017-04-07
SIR IQBAL ABDUL KARIM MUSSA SACRANIE		2022-11-25

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

England & Wales - Charity number 1172494

Accounts

REGISTERED CHARITY NUMBER: 1172494 (England & Wales)

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024
FOR
MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

S.D. Garner + Co Limited
Chartered Certified Accountants
92 Station Lane
Hornchurch
Essex
RM12 6LX

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

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FOR THE YEAR ENDED 31ST DECEMBER 2024

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MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST DECEMBER 2024

TRUSTEES	Sir I A K M Sacranie OBE Dr M A A Alissa (Chair) Dr H M A Mahdi Dr A A M AlZiad Dr M S Nojourn
PRINCIPAL ADDRESS	46 Goodge Street London W1T 4LU
REGISTERED CHARITY NUMBER	1172494 (England & Wales)
INDEPENDENT EXAMINER	Jamal Arshad S.D. Garner + Co Limited Chartered Certified Accountants 92 Station Lane Hornchurch Essex RM12 6LX
SOLICITORS	Khalid Sofi Lee Bolton Monier Williams 1 The Sanctuary Westminster London SW1P 3JT M H A Thompson - Barrister Wynne Chambers 5 Kimberley Road London NW6 7SG
CHIEF EXECUTIVE OFFICER	Muath Alamri
WEBSITE	https://www.mwllo.org.uk

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

a. Policies and Objectives

The Objects of the Charity are applicable primarily in the United Kingdom.

The Charity's main objectives are the advancement of education for the public benefit concerning the teachings and religion of Islam, the relief of poverty, sickness and suffering of any persons who are in need irrespective of their nationality, race, ethnic origin and religious beliefs; the advancement of religious and racial harmony for the benefit of the public, and to further such other purposes which are charitable under the laws of England and Wales as the trustees may think fit.

b. Strategies for achieving objectives

The Charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefits both to those who worship at its Mosque and the wider community.

Significant activities

Daily worship, weekly lessons in Arabic and Qur'an, provision of information and knowledge about Islam to those who request it, occasional educational conferences, seminars and exhibitions on Islamic themes, including interfaith events, interaction with and assistance to UK based registered Islamic charitable institutions.

Public benefit

The board believe that the charity's activities advance for the spiritual and physical needs of all people. Our activities provide a means by which people of any faith, or none, can gain an awareness of Islamic faith and can gain support and assistance to deal with difficulties or pressures they may be facing in everyday life whether that be spiritual needs, health issues, educational requirements, family issues or personal problems. Our charitable activities bring us into contact with all the people in and around the communities where we are located and we provide guidance, assistance and comfort to all people irrespective of their social, economic, ethnic or religious background. The objective and activities and achievement section of this report has set out the activities which the Charity undertakes for the public benefit. The board of trustees confirms that it has complied with the duty in respect of section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the commission in determining the activities undertaken by the charity.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2024**

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year, the Trust continued to make progress towards its strategic objectives of promoting community welfare, supporting education, and fostering social and interfaith harmony. This was achieved through a range of charitable and community-based activities, as outlined below.

1. Religious Services

The Trust continued to fulfil its religious objectives by facilitating daily and weekly congregational prayers, with a total attendance of approx. 3200 people weekly, as well as seasonal observances during Ramadan and the two Eid festivals. These activities provided spiritual support and helped to maintain a sense of belonging and unity among community members.

2. Charity and Financial Assistance

The Trust provided financial assistance to organisations and individuals within the UK whose needs and objectives aligned with its charitable purposes. This included support for those facing financial hardship due to the rising cost of living. All grants were made in accordance with the Trust's financial guidelines and internal governance policies to ensure transparency and accountability.

3. Community Services

i. The Trust worked collaboratively with a range of partners to deliver programmes and services benefiting different community groups, including youth, women, and individuals with additional needs (the hearing-impaired community). 65 activities included:

- Skills development and wellbeing sessions.
- Family events and community outings promote inclusion and social connection.
- Engagement with local bodies to coordinate services that respond to community priorities.
- After prayer services and educational sessions.
- Celebrating the important Islamic Festivals.

ii. Cultural and seasonal initiatives continued to be an essential part of the Trust's work. During Ramadan, daily meals were provided to those in need through the generous support of community donors, serving approximately 6,000 people during the month. The Trust also organised festival gatherings and family activities during school holiday periods, with over 35 events held throughout the year.

iii. Educational visits were welcomed throughout the year from local and national schools and universities, providing opportunities for learning and engagement around cultural and faith understanding.

4. Social Cohesion and Engagement

The Trust actively participated in initiatives that encourage interfaith collaboration, civic engagement, and stronger community relations. Through dialogue and shared activities, it continued to promote understanding, cooperation, and inclusivity across diverse community groups. Our social cohesion program aims to bring people together to combat hate and promote national citizenship around British values, without compromising the privacy of every religious group.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2024**

FINANCIAL REVIEW

Financial position

As in every year, the majority of our income comes from the head office in Makkah. We received £504,283 (compared to £187,889 in 2023) in general donations and legacies from those supporters.

The total income for the year was £772,130 (2023: £436,882)

The total resources expended amounted to £936,691 (2023: £715,283)

The net deficit for the year amounted to £164,561 (2023: Net deficit £278,401).

The total accumulated reserves were £1,454,999 as at 31 December 2024 (2023: £1,619,560).

Prior year adjustments

Several prior year adjustments have been made to reflect a true and fair view of the financial statements.

The trustees have reviewed the restricted and unrestricted funds and decided that only the Zakat Fund constitutes a restricted fund. As a result, an adjustment of £561,276 has been made to reallocate part of the restricted funds to unrestricted funds. Consequently, the freehold property has been reclassified as unrestricted.

Furthermore, part of the freehold property which is being rented out as a pizza restaurant has been reclassified as Investment property on the balance sheet and reflected at its fair value of £1million. The historic cost was £100,000 and subsequently a revaluation gain of £900,000 has been accounted for.

The trustees have also reviewed the nature of the investment and consider that it was more appropriate to classify it as a fixed rather than a current asset.

Principal funding sources

The main sources of income are donations from the Muslim World league in Makkah, rental income from the pizza restaurant and general donations.

Investment policy and objectives

The investment of £200,000 in BSQ Holdings Ltd has resulted in a return of £50,000 during the year as a reduction in capital leaving a balance of £150,000 at the year end which the trustees consider to be the market value. The trustees are confident that the investment will appreciate in the long-term.

Reserves policy

Every year, the trustees seek to set aside sufficient reserves to ensure a balance between spending to meet the immediate needs of our operations and protecting our future work. This serves as having a buffer and allows time to adjust the charity to any unexpected operational challenges should there be a large reduction in the amount of income we receive. The trustees are aiming to maintain a reserve equivalent to 3 months working capital requirements.

Going concern

The trustees consider the charity to be a going concern. In making this assessment the trustees have considered the foreseeable future which is a period of not less than twelve months from the date of signing of the balance sheet.

FUTURE PLANS

The charity is committed to implementing its strategy for serving both Muslim and non-Muslim communities in the UK, adhering to British law, and ensuring the highest quality of service. The charity reviews regularly the operational strategy and conduct more activities for the public good.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The board decides the appointment of new trustees. On appointment, new trustees sign a trustee declaration statement committing them to giving of their time and expertise. There is a formal induction programme for any newly appointed trustee, which includes an initial meeting with the CEO and the trustees.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The trustees noted on page 1 all served from 1 January 2024 up to the date of signing of this report.

The trustees are responsible for the general control and management of the charity. The administration of the Charity is vested with CEO. The CEO deals with the day-to-day affairs of the charity. It carries out or executes the objects of the Charity as laid out in the trust's articles. The trustees meet at least once a quarter for discussions and consequential decisions are made on a simple majority basis on the Charity's matters.

At the trustees' meetings, the trustees agree the broad strategy and areas of activity for the Trust, including consideration of charitable activities, investments, reserves and risk management policies and performance.

The trustees give their time freely and receive no remuneration or other financial benefits.

INDEPENDENT EXAMINER

Jamal Arshad on behalf of SD Garner + Co, Chartered Certified Accountants, were appointed as Independent Examiners to the charity for the year ended 31 December 2024. In accordance with the Charities Act 2011, a resolution proposing that they be re-appointed for the year ended 31 December 2025 will be put to the Board of Trustees.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. 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.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024

TRUSTEES' RESPONSIBILITY STATEMENT - continued

The trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires trustees to prepare financial statements for each financial year, which provide an accurate and fair view of the charity's state of affairs, including its incoming resources and the application of resources for the period. In preparing the Financial Statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently.
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and accounting estimates that are reasonable and prudent.
- d) prepare the financial statements on the going concern basis.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, SORP and the provisions of the Trust Deed. They are also responsible for safeguarding the Charity's assets and to take reasonable steps to prevent and detect fraud and other irregularities.

Approved by order of the board of trustees on 8 December 2025 and signed on its behalf by:



.....
Sir I A K M Sacranie OBE - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

Independent examiner's report to the trustees of Muslim World League London Office Trust

I report to the charity trustees on my examination of the financial statements of Muslim World League London Office Trust (the charity) for the year ended 31st December 2024 which comprises the Statement of Financial Activities, the Balance Sheet, the cash flow statement and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed

Responsibilities and basis of report

As the charity trustees of the charity you are responsible for the preparation of the financial statements 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

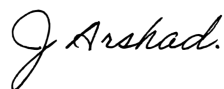
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 financial statements do not accord with those records; or
3. the financial statements 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 financial statements to be reached.



Jamal Arshad, FCCA

S.D. Garner + Co Limited
Chartered Certified Accountants
92 Station Lane
Hornchurch
Essex
RM12 6LX

Date: 8 December 2025

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

				2024	2023
	Notes	Unrestricted fund £	Restricted fund £	Total funds £	As restated Total funds £
INCOME FROM					
Donations and legacies	2	615,580	6,462	622,042	270,776
Investment income	3	150,088	-	150,088	150,077
Other income		<u>-</u>	<u>-</u>	<u>-</u>	<u>16,029</u>
Total		<u>765,668</u>	<u>6,462</u>	<u>772,130</u>	<u>436,882</u>
 EXPENDITURE ON					
Raising funds	4	566	527	1,093	-
Charitable activities	5				
Charitable activities		501,671	-	501,671	229,951
Other direct costs		<u>433,927</u>	<u>-</u>	<u>433,927</u>	<u>485,332</u>
Total		<u>936,164</u>	<u>527</u>	<u>936,691</u>	<u>715,283</u>
 NET INCOME/(EXPENDITURE)		(170,496)	5,935	(164,561)	(278,401)
 RECONCILIATION OF FUNDS					
Total funds brought forward		1,615,990	3,570	1,619,560	1,897,961
 TOTAL FUNDS CARRIED FORWARD		<u>1,445,494</u>	<u>9,505</u>	<u>1,454,999</u>	<u>1,619,560</u>

The notes form part of these financial statements

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

BALANCE SHEET
31ST DECEMBER 2024

				2024	2023
		Unrestricted	Restricted	Total	As restated
	Notes	fund	fund	funds	Total
		£	£	£	funds
					£
FIXED ASSETS					
Tangible assets	11	435,667	-	435,667	448,627
Investments					
Investments	12	150,000	-	150,000	200,000
Investment property	13	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>	<u>1,000,000</u>
		1,585,667	-	1,585,667	1,648,627
CURRENT ASSETS					
Debtors	14	2,605	-	2,605	2,680
Cash at bank		<u>4,345</u>	<u>9,505</u>	<u>13,850</u>	<u>49,306</u>
		6,950	9,505	16,455	51,986
CREDITORS					
Amounts falling due within one year	15	<u>(147,123)</u>	<u>-</u>	<u>(147,123)</u>	<u>(81,053)</u>
NET CURRENT ASSETS		<u>(140,173)</u>	<u>9,505</u>	<u>(130,668)</u>	<u>(29,067)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,445,494</u>	<u>9,505</u>	<u>1,454,999</u>	<u>1,619,560</u>
NET ASSETS		<u>1,445,494</u>	<u>9,505</u>	<u>1,454,999</u>	<u>1,619,560</u>
FUNDS	16				
Unrestricted funds				1,445,494	1,615,990
Restricted funds				<u>9,505</u>	<u>3,570</u>
TOTAL FUNDS				<u>1,454,999</u>	<u>1,619,560</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 December 2025 and were signed on its behalf by:



.....
Sir I A K M Sacranie OBE - Trustee

The notes form part of these financial statements

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(85,428)	(209,634)
Finance costs paid		<u>(28)</u>	<u>-</u>
Net cash used in operating activities		<u>(85,456)</u>	<u>(209,634)</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		-	(25,325)
Purchase of fixed asset investments		-	(200,000)
Sale of tangible fixed assets		-	27,000
Sale of fixed asset investments		<u>50,000</u>	<u>-</u>
Net cash provided by/(used in) investing activities		<u>50,000</u>	<u>(198,325)</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		(35,456)	(407,959)
Cash and cash equivalents at the beginning of the reporting period		<u>49,306</u>	<u>457,265</u>
Cash and cash equivalents at the end of the reporting period		<u><u>13,850</u></u>	<u><u>49,306</u></u>

The notes form part of these financial statements

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2024

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(164,561)	(278,401)
Adjustments for:		
Depreciation charges	12,960	19,652
Profit on disposal of fixed assets	-	(16,029)
Finance costs	28	-
Decrease/(increase) in debtors	75	(550)
Increase in creditors	<u>66,070</u>	<u>65,694</u>
Net cash used in operations	<u><u>(85,428)</u></u>	<u><u>(209,634)</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/24 £	Cash flow £	At 31/12/24 £
Net cash			
Cash at bank	<u>49,306</u>	<u>(35,456)</u>	<u>13,850</u>
	<u>49,306</u>	<u>(35,456)</u>	<u>13,850</u>
Total	<u><u>49,306</u></u>	<u><u>(35,456)</u></u>	<u><u>13,850</u></u>

The notes form part of these financial statements

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST DECEMBER 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with: the charity's governing document, 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, with the exception of investments which are included at their fair value

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed

Fixed assets are stated at cost less accumulated depreciation. Depreciation has been calculated so as to write off the cost of fixed assets less their estimated residual values over their expected useful economic lives. Full year's depreciation was charged in this period as follows:

Freehold Buildings	2% straight line
Alteration to Premises	2% straight line
Fixtures and Fittings	15% on reducing balance
Computers	33.3% on reducing balance
Motor Vehicles	25% on reducing balance
Land	not depreciated

Investment property

Investment property is shown at fair value. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities. Fair value is determined by the trustees based on the results of periodic external valuations, property indexations, and observed local property transactions.

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 restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations from MWLM	504,283	187,889
Sadaqa donations received	49,061	60,227
Masjid donations received	62,236	22,660
Zakat donations received	<u>6,462</u>	<u>-</u>
	<u>622,042</u>	<u>270,776</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Rental income	150,000	150,000
Return on investment	<u>88</u>	<u>77</u>
	<u>150,088</u>	<u>150,077</u>

4. RAISING FUNDS

Other trading activities

	2024	2023
	£	£
Merchant fees	<u>1,093</u>	<u>-</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Charitable activities	<u>450,618</u>	<u>20,342</u>	<u>30,711</u>	<u>501,671</u>

6. GRANTS PAYABLE

	2024	2023
	£	£
Charitable activities	<u>20,342</u>	<u>48,968</u>

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

7. SUPPORT COSTS

	Finance	Other	Governance costs	Totals
	£	£	£	£
Other resources expended	28	-	-	28
Charitable activities	<u>26</u>	<u>6,054</u>	<u>24,631</u>	<u>30,711</u>
	<u>54</u>	<u>6,054</u>	<u>24,631</u>	<u>30,739</u>

Included in governance costs are:

	2024	2023
	£	£
Independent Examiners' Fees	2,400	2,500
Fees incurred for the Examiner in relation to the production of the annual report	3,000	7,990

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

9. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	309,712	276,998
Social security costs	27,980	25,801
Other pension costs	<u>6,319</u>	<u>5,603</u>
	<u>344,011</u>	<u>308,402</u>

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

	2024	2023
Admin	<u>7</u>	<u>7</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	-	1
£100,001 - £110,000	<u>1</u>	<u>-</u>
	<u>1</u>	<u>1</u>

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (RESTATED)

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME FROM:			
Donations and legacies	270,776	-	270,776
Investment income	150,077	-	150,077
Other income	<u>16,029</u>	<u>-</u>	<u>16,029</u>
Total	<u>436,882</u>	<u>-</u>	<u>436,882</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	229,951	-	229,951
Other	<u>485,332</u>	<u>-</u>	<u>485,332</u>
Total	<u>715,283</u>	<u>-</u>	<u>715,283</u>
NET (EXPENDITURE)	(278,401)	-	(278,401)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,894,391</u>	<u>3,570</u>	<u>1,897,961</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>1,615,990</u></u>	<u><u>3,570</u></u>	<u><u>1,619,560</u></u>

11. TANGIBLE FIXED ASSETS

	(Restated) Freehold buildings £	Alteration to Premises £	Fixtures and fittings £	Computer equipment £	Totals
COST					
At 1st January 2024 and 31st December 2024	<u>543,424</u>	<u>165,282</u>	<u>183,102</u>	<u>34,409</u>	<u>926,217</u>
DEPRECIATION					
At 1st January 2024	244,478	35,247	163,493	34,372	477,590
Charge for year	<u>6,700</u>	<u>3,306</u>	<u>2,942</u>	<u>12</u>	<u>12,960</u>
At 31st December 2024	<u>251,178</u>	<u>38,553</u>	<u>166,435</u>	<u>34,384</u>	<u>490,550</u>
NET BOOK VALUE					
At 31st December 2024	<u>292,246</u>	<u>126,729</u>	<u>16,667</u>	<u>25</u>	<u>435,667</u>
At 31st December 2023	<u>298,946</u>	<u>130,035</u>	<u>19,609</u>	<u>37</u>	<u>448,627</u>

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

12. FIXED ASSET INVESTMENTS

	Unlisted investments £
FAIR VALUE	
At 1st January 2024 (Restated)	200,000
Disposals	<u>(50,000)</u>
At 31st December 2024	<u>150,000</u>
NET BOOK VALUE	
At 31st December 2024	<u>150,000</u>
At 31st December 2023 (Restated)	<u>200,000</u>

There were no investment assets outside the UK.

13. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1st January 2024 (Restated) and 31st December 2024	<u>1,000,000</u>
NET BOOK VALUE	
At 31st December 2024	<u>1,000,000</u>
At 31st December 2023 (Restated)	<u>1,000,000</u>

The trustees have revalued the investment property as a prior year adjustment and shown it at fair value of £1m.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Prepayments and accrued income	<u>2,605</u>	<u>2,680</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Taxation and social security	8,808	9,386
Other creditors	<u>138,315</u>	<u>71,667</u>
	<u>147,123</u>	<u>81,053</u>

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

16. MOVEMENT IN FUNDS

	At 1/1/24 (Restated) £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	1,615,990	(170,496)	1,445,494
Restricted funds			
Zakat Fund	3,570	5,935	9,505
TOTAL FUNDS	<u>1,619,560</u>	<u>(164,561)</u>	<u>1,454,999</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	765,668	(936,164)	(170,496)
Restricted funds			
Zakat Fund	6,462	(527)	5,935
TOTAL FUNDS	<u>772,130</u>	<u>(936,691)</u>	<u>(164,561)</u>

Comparatives for movement in funds

	At 1/1/23 As restated £	Net movement in funds £	At 31/12/23 As restated £
Unrestricted funds			
General fund	1,894,391	(278,401)	1,615,990
Restricted funds			
Zakat Fund	3,570	-	3,570
TOTAL FUNDS	<u>1,897,961</u>	<u>(278,401)</u>	<u>1,619,560</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	436,882	(715,283)	(278,401)
TOTAL FUNDS	<u>436,882</u>	<u>(715,283)</u>	<u>(278,401)</u>

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

16. MOVEMENT IN FUNDS - continued

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

	At 1/1/23 (as restated) £	Net movement in funds (as restated) £	At 31/12/24 £
Unrestricted funds			
General fund	1,894,391	(448,897)	1,445,494
Restricted funds			
Zakat Fund	3,570	5,935	9,505
TOTAL FUNDS	<u>1,897,961</u>	<u>(442,962)</u>	<u>1,454,999</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 (as restated) £	Resources expended £	Movement in funds (as restated) £
Unrestricted funds			
General fund	1,202,550	(1,651,447)	(448,897)
Restricted funds			
Zakat Fund	6,462	(527)	5,935
TOTAL FUNDS	<u>1,209,012</u>	<u>(1,651,974)</u>	<u>(442,962)</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2024 or 31 December 2023.

18. PRIOR YEAR ADJUSTMENT

The following prior year adjustments have been made:

1. A prior year adjustment of £100,000 has been made in respect of reallocating the historic cost for the investment property from Tangible assets to Investment property on the balance sheet. The investment property was then revalued to reflect the fair value of £1million. Therefore, a revaluation gain of £900,000 has been adjusted for. Both adjustments had been omitted.
2. The freehold property has been reclassified as unrestricted as it was incorrectly recorded as restricted.
3. A prior year adjustment of reallocation of the restricted funds of £561,276 to unrestricted funds as a correction.
4. A prior year adjustment of reallocating the £200,000 investment from Current Assets to Fixed Assets as a correction as the investment is considered long-term.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

	2024 £	2023 £
INCOME		
Donations and legacies		
Donations from MWLM	504,283	187,889
Sadaqa donations received	49,061	60,227
Masjid donations received	62,236	22,660
Zakat donations received	<u>6,462</u>	<u>-</u>
	622,042	270,776
Investment income		
Rental income	150,000	150,000
Return on investment	<u>88</u>	<u>77</u>
	150,088	150,077
Other income		
Gain on sale of tangible fixed assets	<u>-</u>	<u>16,029</u>
Total incoming resources	772,130	436,882
EXPENDITURE		
Other trading activities		
Merchant fees	1,093	-
Charitable activities		
Travelling and motor expenses	7,930	9,673
Insurance	9,177	8,712
Premises Costs	79,616	42,684
Telephone	4,390	5,347
Postage and stationery	1,076	3,042
Sponsorships	-	2,160
Catering for Ramadan (fasting month) and other events	255	-
Charitable activities	266,214	-
Imam fees & expenses	69,000	-
Depreciation of Freehold property	6,700	12,868
Depreciation of alteration to premises	3,306	3,306
Depreciation of Fixtures & fittings	2,942	3,460
Depreciation of Computer equipment	12	18
Donations	<u>20,342</u>	<u>48,968</u>
	470,960	140,238
Other		
Wages	309,712	276,998
Social security	27,980	25,801
Pensions	6,319	5,603
Carried forward	344,011	308,402

This page does not form part of the statutory financial statements

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

	2024 £	2023 £
Other		
Brought forward	344,011	308,402
Repairs & maintenance	36,761	39,525
Security charges	50,230	92,960
Training and welfare	2,897	4,445
Redundancy payment	<u>-</u>	<u>40,000</u>
	433,899	485,332
Support costs		
Finance		
Bank charges	26	10
Interest on late payment	<u>28</u>	<u>-</u>
	54	10
Other		
Sundries	6,054	29
Governance costs		
Legal & Professional fees	14,302	79,184
Independent Examination fee	2,400	2,500
Accountancy fees	<u>7,929</u>	<u>7,990</u>
	<u>24,631</u>	<u>89,674</u>
Total resources expended	<u>936,691</u>	<u>715,283</u>
Net expenditure	<u>(164,561)</u>	<u>(278,401)</u>

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

England & Wales - Charity number 1172494

Accounts

Charity Registration No. 1172494
Company Registration No. CE009878

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

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MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr Hashim Mohammed Ali Mahdi	
	Dr Mohammad Bin Abdulkarim Al-Issa	Chair
	Dr Abdurrahman B Abdullah Al Zaid	
	Mr Saud Bin Nasser Al-Hamdan	Resigned on 5 October 2022
	Dr Mohammad Siddique Nojourn	
	Sir Iqbal Sacranie OBE	Appointed on 25 November 2022
Chief Executive Officer	Mr Muath Alamri	Appointed on 1 May 2023
	Dr Ahmad Makhdoom	Resigned on 1 January 2023
Charity Registration Number	1172494	
Company Registration Number	CE 009878	
Registered Office	46 Goodge Street London W1T 4LU	
Bankers	Al Rayan Bank Edgbaston House 3 Duchess Place Birmingham B18 8NH	
Independent Examiner	M. Said & Co. Chartered Certified Accountants 137 Blackstock Road London N4 2JW	
Legal Adviser	M H A Thomson Barrister Wynne Chambers 5 Kimberley Road London NW6 7SG	

**MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustees present their annual report together with the independently examined Financial Statements of THE MUSLIM WORLD LEAGUE LONDON OFFICE TRUST registered charity number 1172494 (The Charity) for the year ended 31st December 2023. The trustees confirm that the Financial Statements are prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, applicable law and the requirement of the Financial Reporting Standard (FRS 102 SORP), "Accounting and Reporting by Charities" (effective January 2016) and in accordance with the Charities Act 2011. The charity constitutes a public benefit body as defined by FRS102.

COMMENCEMENT AND ACQUISITION OF ASSETS

The Charity commenced its activities as a **charitable incorporated organisation** (CIO) on 1st August 2018; acquired assets and liabilities from The Muslim World League London Office Trust, charitable trust, (registered Charity no. 290098), with the transfer of the Charity's properties freehold titles being completed on 31st July 2018. by way of deed of transfer dated 25th December 2017, as varied by a Deed of Variation dated the 16 April 2018 on 31st July 2018.

The transfer of all assets and liabilities from the charitable trust to the charitable incorporated organisation was made in accordance with a Trust Deed of the charitable trust dated the 6th of August 1984 (As amended by supplementary deeds executed on the 4th December 2005, the 9th of June 2008 and the 14th of August 2011) and a trustees resolution made on 22 February 2015 and in accordance with the requirements and approval of the Charity Commission. The charitable trust (290098) was subsequently removed from the register of charities on the 26 July 2019.

CONSTITUTION, STRUCTURE, GOVERNANCE AND MANAGEMENT

a: Governing Documents

Following consultation with the Charity Commission, the current constitution of the charity was formally adopted on the 22nd December 2016 and registered with the Charity Commission on the 7th April 2017. After the transfer of assets and liabilities outlined in the preceding paragraph had been completed, the Charity commenced its activities on 1st August 2018.

The name of the **charitable incorporated organisation** is : Muslim World League London Office Trust. Its company registration number is CE 009878 and its principal office is in London, England.

b. Method of Appointment or Election of Trustees

The management of the charity is the responsibility of the Trustees who are appointed and co-opted under the terms of the Constitution. Trustees are appointed by the board of Trustees which is currently comprised of five (2022 : five) members.

Following an amendment made to the constitution on 25th May 2020 the number of trustees who are appointed by reference to the post they hold have been reduced from four to three trustees by removing the requirement to have the Director-General of The Regent Park Mosque to become a trustee.

The trustees who will be appointed by reference to their posts are:

i: The Secretary - General of the Muslim World League of Makkah (Who will always be the Chairman).
ii: The Assistant Secretary - General of the World Council of Mosques in Makkah. This requirement was amended by trustees resolution dated 5 October 2022 to "whomever hold the position of the Deputy Secretary- General of the Muslim World League in Makkah".

iii: The Head of Islamic Affairs at the Royal Embassy of the Kingdom of Saudi Arabia in London.

This requirement was replaced by Trustees resolution on 5 October 2022 to "a member from among the qualified residents of England and Wales".

The amendments to the constitution in clause ii and iii above proposed by the trustees meeting on 5 October 2022 were filed with and approved by the Charity Commission on 16th March 2023.

The maximum number of trustees is seven and the minimum is three.

When selecting an individual for appointment as a charity trustee, the charity trustees consider their skills, knowledge and experience which are needed for the effective administration of the Charity.

During the year Sir Iqbal Sacranie OBE was invited to become a member of the board of trustees and was appointed on 25th November 2022.

c. Policies adopted for the induction and training of Trustees

On appointment, Trustees are given a copy of the Charity's Constitution to read and fully understand so as to ensure that they act in the furtherance of the charity's objectives. They are also given various booklets and access to online guidance issued by the Charity Commission to ensure that they understand the regulations governing the Charity.

The Trustees are supported throughout the year by a Barrister and a Chartered Certified Accountant to ensure compliance with the rules.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

OBJECTIVES AND ACTIVITIES

a. Policies and Objectives

The Objects of the Charity are applicable throughout the world and more particularly in the city of London and in the British Isles.

The Charity's main objectives are the advancement of education for the public benefit concerning the teachings and religion of Islam, the relief of poverty, sickness and suffering of any persons who are in need irrespective of their nationality, race, ethnic origin and religious beliefs; the advancement of religious and racial harmony for the benefit of the public, and to further such other purposes which are charitable under the laws of England and Wales as the trustees may think fit.

b. Strategies for achieving objectives

The Charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at its Mosque and the wider community.

c. Activities for achieving objectives

The main activities of the Charity during this period have been:

Religious

Daily and Friday prayers were conducted as normal during the year as well as Eid prayer.

The Charity provided financial assistance to UK based organisations with similar objectives as well as needy individuals. All applications for assistance are considered on a two-weekly basis, or earlier in case of emergency cases. All applications are vetted carefully and approved in accordance with the charity's donation policy.

Cultural

Eid celebrations and social events were held on two Eids (celebrations after Ramadan and Hajj) during the year.

FINANCIAL REVIEW

a: Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. The Charity aims to maintain a level of reserves, excluding fixed assets, at a sufficient level to enable it to continue its work without any interruption, in case funds from Muslim World League in Makkah are delayed.

b: Factors relevant to achieving Objectives

Over the past thirty five years, the Charity (firstly as a charitable trust and now as a charitable incorporated organisation) has established a reputation for trust, integrity and inclusivity. This is borne out by the high number of the local community members who attend prayers and engage with the Charity's activities , which has been made possible thanks to the longstanding support from The Muslim World League in Makkah which continues to monitor and evaluate the Charity's performance and continue to extend their support.

c: Reserves Policy:

The charity is an autonomous branch of, and receives most of its funding from, the Muslim World League in Makkah. It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent at least to two months requirements, which will ensure that in the event of a significant drop in funding, the trustees will be able to continue the charity's activities while consideration is given to ways in which additional funds may be raised. The Muslim World League in Makkah is committed to ensuring that Muslim World League London Office trust is adequately funded. As at the 31 December 2023 the Charity unrestricted reserves stood at £183,204 (2022:£477,596) and the restricted reserves at £ 536,356 (2022: £520,365).

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

d: Principal funding

The principal and major donor is Muslim World League in Makkah (MWLM), Saudi Arabia.

It (The Charity) aims to be self-funding by relying on income it generates.

It succeeded in obtaining planning permission to build a commercial unit as well as two residential units which will be rented or leased to generate income to further reduce its reliance on MWLM.

The years 2023 and 2022 showed a marked decline in remittances from Muslim World League in Makkah.

Development work of the residential flats which was planned to start in November 2023 has now been postponed until funds become available to ensure no interruption in work.

Rental income from the shop is £150,000 p.a.

e: Risk Management:

The trustees have assessed the major risks to which the charity is exposed and have drawn up a risk matrix which identifies the major risks by area of activity, the nature of the risks, the likelihood of the risk happening and the measures taken to manage them. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. The charity has decided to limit speakers at congregations primarily to employees of the charity only. In the event that a speaker from outside the organisation is invited, he or she will be fully vetted prior to the invitation.

INDEPENDENT EXAMINER

M. Said & Co., Chartered Certified Accountants were appointed as Independent Examiners to the charity for the year ended 31 December 2023 and in accordance with the Charities Act 2011, a resolution proposing that they be re-appointed for the year ended 31st December 2024 will be put to the Board of Trustees.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and the application of resources of the charity the period. In preparing the Financial Statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and accounting estimates that are reasonable and prudent;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Signed By:
Sir Iqbal Sacranie OBE
Trustee



Date: 31st October 2024

**MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
CHARITY NUMBER 1172494
INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Report to the trustees

of Muslim World League London Office Trust Charity number 1172494

Company registration number CE009878.

On accounts for the year ended 31 December 2023 set out on pages 7 to 14.

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees, 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 2011 Act and 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.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants .

Matters Arising

During my examination, I noted that:

1. The charity invested during the year the sum of £200,000 in Portillion SPV1 Limited, (hereafter referred to as the "investee company"), a private limited company in which one of the trustees of the Charity was a director. This investment represents a substantial commitment relative to the charity's assets and resources.
2. The conflicted trustee was not involved in the decision-making process regarding the investment in the investee company and it appears that appropriate governance procedures were followed to manage any potential conflict of interest in this matter. However, the scale of the investment underlines the importance of rigorous due diligence and governance and it may have been more prudent if the conflicted trustee resigned from the investee company at an earlier date than the date the investment was made.
3. Shortly after the investment was made, the investee company went into administration, raising concerns over the recoverability of this investment. However, the company was bought by BSQ Holdings Ltd . At the time of writing this report, it is uncertain whether the charity will be able to recover the full sum invested but the trustees are hopeful that the investment will rise in value in the near future.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
CHARITY NUMBER 1172494
INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

Based on my examination and except for the above, I confirm that no other material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act: or
- the accounts did not accord with the accounting records: or
- the accounts did 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 recommend that the trustees review their investment policies and strengthen their due diligence processes to ensure robust assessment of future investments. This will be especially important where there may be any perceived or actual conflicts of interest. This proactive approach would serve to protect the charity's assets and reputation.

Except for the above 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

Signed:

Date:

31/10/2024

Name: Mahmud Said FCCA

Fellow Chartered Certified Accountant

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
INCOMING RESOURCES					
Activities in furtherance of the charity's objectives:					
Voluntary Income	2	187,889	82,887	270,775	98,655
Investment income	3	166,106	-	166,106	235,049
TOTAL INCOMING RESOURCES		353,994	82,887	436,881	333,704
RESOURCES EXPENDED					
Charitable activities	4&5	607,057	66,896	673,953	542,450
Others	6	41,329	-	41,329	37,621
TOTAL RESOURCES EXPENDED		648,386	66,896	715,282	580,071
NET MOVEMENT IN FUNDS		(294,392)	15,991	(278,401)	(246,367)
<i>Reconciliation of funds</i>					
TOTAL FUNDS AT 01.01.2023		477,596	520,365	997,961	1,244,328
TOTAL FUNDS AT 31.12.2023	14	183,204	536,356	719,560	997,961

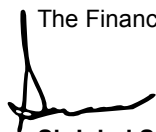
The notes on Pages 9 to 14 form part of these financial statements.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
BALANCE SHEET
AS AT 31 DECEMBER 2023

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		31.12.2023 £	31.12.2023 £	31.12.2023 £	31.12.2022 £
FIXED ASSETS					
Tangible Fixed Assets	9	19,646	528,981	548,627	553,926
		<u>19,646</u>	<u>528,981</u>	<u>548,627</u>	<u>553,926</u>
CURRENT ASSETS					
Investment	10	200,000	-	200,000	-
Debtors	11	2,680	-	2,680	2,130
Cash at Bank and in Hand	12	32,931	16,375	49,306	457,265
Total Current Assets		235,611	16,375	251,986	459,395
CREDITORS: amounts falling due within one year	13	(81,053)	-	(81,053)	(15,360)
NET CURRENT ASSETS		154,558	16,375	170,933	444,035
NET ASSETS		174,204	545,356	719,560	997,961
CHARITY FUNDS					
Unrestricted funds	14	183,204	-	183,204	477,596
Restricted funds	14	-	536,356	536,356	520,365
		<u>183,204</u>	<u>536,356</u>	<u>719,560</u>	<u>997,961</u>

The notes on Pages 9 to 14 form part of these financial statements.

The Financial Statements were approved by the Trustees and were signed on their behalf by:



Sir Iqbal Sacranie OBE
Trustee

Date: 31st October 2024

The notes on page 9 to 14 form part of these financial statements.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

1.1 Basis of Accounting :The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the relevant Financial Reporting standard applicable in the UK and Republic of Ireland FRS 102 issued on 16 July 2014 and with the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

1.2 Funds structure

General funds are unrestricted funds which are available for use at the discretion of trustees in furtherance of the general objectives of the charity and which have not been and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Incoming resources

All incoming resources are included in the statement of financial activities(SoFA) when the charity has entitlement to the funds, certainty of receipt and when the amount can be measured with sufficient reliability. There has been no offsetting of assets and liabilities or income and expenses unless permitted by FRS 102 SORP.

Grants and donations are only included in the SoFA when the general income recognition conditions are met.

1.4 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs can not be directly attributed to particular activities they have been allocated on a basis consistent with the use of these resources.

Charitable expenditure are those costs incurred directly in support of expenditure on the object of the charity and in the delivery of activities and services for its beneficiaries.

Governance costs are those incurred in connection with the administration of the charity and in compliance with constitutional and statutory requirements, and includes its independent examination fees.

1.5 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation has been calculated so as to write off the cost of fixed assets less their estimated residual values over their expected useful economic lives . Full year's depreciation was charged in this period as follows:

Freehold Buildings	2% straight line
Alteration to Premises	2% straight line
Fixtures and Fittings	15% on reducing balance
Computers	33.3% on reducing balance
Motor Vehicles	25% on reducing balance

1.6 Current Assets Investments

Investment in share capital of a private limited company and is stated at cost and trustee's valuation whichever is lower.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
2 Income				
Unrestricted:				
Donations from MWLM	187,889		187,889	56,040
	<u>187,889</u>		<u>187,889</u>	<u>56,040</u>
Restricted:				
Sadaqa donations received		60,227	60,227	25,515
Masjid donations received		22,660	22,660	17,100
Zakat donations received		-	-	-
	<u>-</u>	<u>82,887</u>	<u>82,887</u>	<u>42,615</u>
	<u>187,889</u>	<u>82,887</u>	<u>270,775</u>	<u>98,655</u>
3 : Investment Income:				
	£	£	2023 £	2022 £
Rental income	150,000	-	150,000	235,000
Return on investment	77	-	77	49
Profit on Sale of Motor Vehicle	16,029	-	16,029	-
Total investment income	<u>166,106</u>		<u>166,106</u>	<u>235,049</u>

Annual rent receivable from the shop is £150,000 p.a.

Total rents received in 2022 were £310,000 of which £75,000 were accrued in the previous year leaving rent of £235,000 in accounts of year ended 31 December 2022 .

MUSLIM WORLD LEAGUE LONDON OFFICE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

4 DIRECT COSTS

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Training and welfare	4,008	-	4,008	3,511
Premises costs	36,186	2,230	38,416	31,639
Donations	12,000	36,968	48,968	9,690
Sponsorships	450	1,543	1,993	0
Insurance	7,841	-	7,841	5,425
Telephone and internet	4,812	-	4,812	4,105
Legal and professional fees	68,396	4,500	72,896	45,724
Travelling and motor expenses	8,706	-	8,706	7,175
Printing, postage, stationery and books	2,738	-	2,738	5,057
Security charges	83,664	-	83,664	60,965
Sundry expenses	26	-	26	143
Catering and Ramadan Expenses		-	-	10,336
Repairs and maintenance	30,207	5,366	35,573	50,703
Staff salaries	211,959	-	211,959	199,778
Redundancy payment	40,000	-	40,000	
Work place pension	3,922	-	3,922	4,388
Depreciation	3,130	16,173	19,304	22,536
	<u>518,047</u>	<u>66,780</u>	<u>584,827</u>	<u>461,175</u>

5 Support Costs

Training and welfare	437	-	437	390
Premises costs	4,268	-	4,268	3,515
Sponsorships	50	117	167	
Insurance	871	-	871	603
Telephone and internet	535	-	535	456
Legal and professional fees	6,288	-	6,288	3,425
Travelling and motor expenses	967	-	967	797
Printing, postage, stationery and books	304	-	304	562
Security charges	9,296	-	9,296	6,774
Sundry expenses	3	-	3	16
Repairs and maintenance	3,952	-	3,952	5,633
Salaries	60,560	-	60,560	57,079
Work Place Pension	1,121	-	1,121	1,254
Depreciation	348	-	348	761
Bank charges	10	-	10	10
	<u>89,010</u>	<u>117</u>	<u>89,127</u>	<u>81,275</u>
Total	<u>607,057</u>	<u>66,896</u>	<u>673,953</u>	<u>542,450</u>

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

6 GOVERNANCE COSTS

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Accountancy fees	7,990	-	7,990	6,455
Independent Examination fee	2,500	-	2,500	2,000
Wages and salaries	30,279	-	30,279	28,539
Pension	560	-	560	627
	<u>41,329</u>	<u>-</u>	<u>41,329</u>	<u>37,621</u>

7 Net incoming/(outgoing) resources

Net incoming/(outgoing) resources for the year are stated after charging:

	£	£	£	£
Depreciation of tangible fixed assets	3,478	16,173	19,652	23,297
Independent Examination fee	2,950	-	2,950	2,000
Accountancy fees	<u>7,540</u>	<u>-</u>	<u>7,540</u>	<u>6,455</u>

8 Analysis of staff costs

	£	£	£	£
Salaries	276,998	-	276,998	257,154
Social Security Costs	25,801	-	25,801	28,243
	<u>302,799</u>	<u>-</u>	<u>302,799</u>	<u>285,397</u>

The average number of full time equivalent employees during the year was 8 (2022: 8) with all employees' time involved in providing either support to the governance of the charity or support services to charitable activities.

One employee had emoluments in excess of £60,000 (2022:None) .

In years 2022 and prior years the manager received his salary from Muslim World League of Makkah (MWLM).

In the current year , however, all employees received their salaries directly from the Charity.

This step is taken by the Charity to reduce its dependence on Muslim World League of Makkah.

No trustee received any remuneration during the year (2022:nil)

No trustee received any benefit in kind during the year (2022: nil)

No trustee received any reimbursement of expenses (2022: nil).

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

9 Tangible fixed assets

	Freehold Buildings Restricted £	Alteration Premises Restricted £	Fixtures & Fittings Unrestricted £	Motor Vehicle Unrestricted £	Computers Unrestricted £	Total £
Cost:						
At 01.01.2023	643,424	140,752	182,307	34,674	34,409	1,035,566
Additions	-	24,530	795	-	-	25,325
Disposal	-	-	-	(34,674)	-	(34,674)
At 31.12.2023	643,424	165,282	183,102	0	34,409	1,026,217
Depreciation						
At 01.01.2023	231,609	31,942	160,033	23,703	34,354	481,641
Charge for the year	12,868	3,306	3,460	0	18	19,652
Disposal	-	-	-	(23,703)	-	(23,703)
At 31.12.2023	244,477	35,248	163,493	0	34,372	477,590
Net book value						
At 31.12.2023	398,947	130,034	19,609	0	37	548,627
At 31.12.2022	411,815	108,810	22,274	10,971	55	553,925

10 Investment :

	2023	2022
Investment at cost	200,000	-

The Charity invested £200,000 in the ordinary share capital of Portillion SPV1 Limited
The company went into administration during the year and was bought by BSQ Holdings Ltd.

11 Debtors: amount falling due within one year	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Prepayments	2,680	-	2,680	2,130
	<u>2,680</u>	<u>-</u>	<u>2,680</u>	<u>2,130</u>
	£	£	£	£
12 Cash and Bank Balances	32,931	16,375	49,306	457,265
13 Creditors: amount falling due within one year				
Other creditors and accruals	71,667	-	71,667	10,211
Taxation & social security	9,386	-	9,386	5,148
	<u>81,053</u>	<u>-</u>	<u>81,053</u>	<u>15,359</u>

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

14 Statement of funds

	At 01.01.2023 £	Income £	Expenditure £	At 31.12.2023 £
Unrestricted funds	477,596	353,994	(648,387)	183,204
Restricted funds	520,365	82,887	(66,896)	536,356
Total funds	<u>997,961</u>	<u>436,881</u>	<u>(581,490)</u>	<u>719,560</u>

a: The restricted funds consist of freehold building and associated alterations to premises as well as relevant balances at the bank.

b: The unrestricted funds are available for the day to day running of the charity.

15 Related Party Transaction and Trustees' remuneration

No remuneration directly or indirectly out of the funds of the charity was paid or is payable to any trustees or to any person or persons known to be connected with any of them.

16: Post Balance Sheet Events

Development work of the residential flats which was planned to start in November 2023 has now been postponed until funds become available to ensure no interruption in work.

The Chief Executive Officer, Dr Ahmad Makhdoom, tendered his resignation during the year to 31 December 2022 to take up a post overseas.

His resignation was accepted to be effective from 1 January 2023 by the board of trustees who thanked him for his excellent service during the previous fourteen years.

Following his resignation, his duties were carried out by Sir Iqbal Sacranie OBE until a suitable candidate of Mr Muath Alamri who was appointed in May 2023.

Payments totalling £40,000 was paid to an employee of the Charity as a compensation for for termination of employments of which £10,000 was paid into the employee's pension fund.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

England & Wales - Charity number 1172494

Accounts

Charity Registration No. 1172494
Company Registration No. CE009878

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

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MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

The first charity trustees are:

Dr Hashim Mohammed Ali Mahdi	
Dr Mohammad Bin Abdulkarim Al-Issa	
Dr Abdurrahman B Abdullah Al Zaid	
Mr Saud Bin Nasser Al-Hamdan	Resigned on 5 October 2022
Dr Mohammad Siddique Nojoun	
Sir Iqbal Sacranie OBE	Appointed on 1 December 2022

Chief Executive Officer	Mr Muath Alamri	Appointed on 1 May 2023
	Dr Ahmad Makhdoom	Resigned on 1 January 2023

Charity Registration Number	1172494
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Company Registration Number	CE 009878
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Registered Office	46 Goodge Street London W1T 4LU
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Bankers	Al Rayan Bank Edgbaston House 3 Duchess Place Birmingham B18 8NH
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Independent Examiner	M. Said & Co. Chartered Certified Accountants 137 Blackstock Road London N4 2JW
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Legal Adviser	M H A Thomson Barrister Wynne Chambers 5 Kimberley Road London NW6 7SG
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**MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Trustees present their annual report together with the independently examined Financial Statements of THE MUSLIM WORLD LEAGUE LONDON OFFICE TRUST registered charity number 1172494 (The Charity) for the year ended 31st December 2022. The trustees confirm that the Financial Statements are prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, applicable law and the requirement of the Financial Reporting Standard (FRS 102 SORP), "Accounting and Reporting by Charities" (effective January 2016) and in accordance with the Charities Act 2011. The charity constitutes a public benefit body as defined by FRS102.

COMMENCEMENT AND ACQUISITION OF ASSETS

The Charity commenced its activities as a **charitable incorporated organisation** (CIO) on 1st August 2018; acquired assets and liabilities from The Muslim World League London Office Trust, charitable trust, (registered Charity no. 290098), with the transfer of the Charity's properties freehold titles being completed on 31st July 2018, by way of deed of transfer dated 25th December 2017, as varied by a Deed of Variation dated the 16 April 2018 on 31st July 2018.

The transfer of all assets and liabilities from the charitable trust to the charitable incorporated organisation was made in accordance with a Trust Deed of the charitable trust dated the 6th of August 1984 (As amended by supplementary deeds executed on the 4th December 2005, the 9th of June 2008 and the 14th of August 2011) and a trustees resolution made on 22 February 2015 and in accordance with the requirements and approval of the Charity Commission. The charitable trust (290098) was subsequently removed from the register of charities on the 26 July 2019.

CONSTITUTION, STRUCTURE, GOVERNANCE AND MANAGEMENT

a: Governing Documents

Following consultation with the Charity Commission, the current constitution of the charity was formally adopted on the 22nd December 2016 and registered with the Charity Commission on the 7th April 2017. After the transfer of assets and liabilities outlined in the preceding paragraph had been completed, the Charity commenced its activities on 1st August 2018.

The name of the **charitable incorporated organisation** is : Muslim World League London Office Trust. Its company registration number is CE 009878 and its principal office is in London, England.

b. Method of Appointment or Election of Trustees

The management of the charity is the responsibility of the Trustees who are appointed and co-opted under the terms of the Constitution. Trustees are appointed by the board of Trustees which is currently comprised of five (2021 : five) members.

Following an amendment made to the constitution on 25th May 2020 the number of trustees who are appointed by reference to the post they hold have been reduced from four to three trustees by removing the requirement to have the Director-General of The Regent Park Mosque to become a trustee.

The trustees who will be appointed by reference to their posts are:

i: The Secretary - General of the Muslim World League of Makkah (Who will always be the Chairman).
ii: The Assistant Secretary - General of the World Council of Mosques in Makkah. This requirement was amended by trustees resolution dated 5 October 2022 to "whomever hold the position of the Deputy Secretary- General of the Muslim World League in Makkah".

iii: The Head of Islamic Affairs at the Royal Embassy of the Kingdom of Saudi Arabia in London.

This requirement was replaced by Trustees resolution on 5 October 2022 to "a member from among the qualified residents of England and Wales".

The amendments to the constitution in clause ii and iii above proposed by the trustees meeting on 5 October 2022 were filed with and approved by the Charity Commission on 16th March 2023.

The maximum number of trustees is seven and the minimum is three.

When selecting an individual for appointment as a charity trustee, the charity trustees consider their skills, knowledge and experience which are needed for the effective administration of the Charity.

During the year Sir Iqbal Sacranie OBE was invited to become a member of the board of trustees and was appointed on 1st December 2022.

c. Policies adopted for the induction and training of Trustees

On appointment, Trustees are given a copy of the Charity's Constitution to read and fully understand so as to ensure that they act in the furtherance of the charity's objectives. They are also given various booklets and access to online guidance issued by the Charity Commission to ensure that they understand the regulations governing the Charity.

The Trustees are supported throughout the year by a Barrister and a Chartered Certified Accountant to ensure compliance with the rules.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

OBJECTIVES AND ACTIVITIES

a. Policies and Objectives

The Objects of the Charity are applicable throughout the world and more particularly in the city of London and in the British Isles.

The Charity's main objectives are the advancement of education for the public benefit concerning the teachings and religion of Islam, the relief of poverty, sickness and suffering of any persons who are in need irrespective of their nationality, race, ethnic origin and religious beliefs; the advancement of religious and racial harmony for the benefit of the public, and to further such other purposes which are charitable under the laws of England and Wales as the trustees may think fit.

b. Strategies for achieving objectives

The Charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at its Mosque and the wider community.

c. Activities for achieving objectives

The main activities of the Charity during this period have been:

Religious

The Charity's activities returned to normal following the lifting of lockdown restrictions in October 2021. Daily and Friday prayers were conducted as normal during the year.

The Charity provided financial assistance to UK based organisations with similar objectives as well as needy individuals. All applications for assistance are considered on a two-weekly basis, or earlier in case of emergency cases. All applications are vetted carefully and approved in accordance with the charity's donation policy.

Cultural

Eid celebrations and social events which were suspended during the lock down, returned to normality in 2022.

FINANCIAL REVIEW

a: Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. The Charity aims to maintain a level of reserves, excluding fixed assets, at a sufficient level to enable it to continue its work without any interruption, in case funds from Muslim World League in Makkah are delayed.

b: Factors relevant to achieving Objectives

Over the past thirty five years, the Charity (firstly as a charitable trust and now as a charitable incorporated organisation) has established a reputation for trust, integrity and inclusivity. This is borne out by the high number of the local community members who attend prayers and engage with the Charity's activities, which has been made possible thanks to the longstanding support from The Muslim World League in Makkah which continues to monitor and evaluate the Charity's performance and continue to extend their support.

c: Reserves Policy:

The charity is an autonomous branch of, and receives most of its funding from, the Muslim World League in Makkah. It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent at least to two months requirements, which will ensure that in the event of a significant drop in funding, the trustees will be able to continue the charity's activities while consideration is given to ways in which additional funds may be raised. The Muslim World League in Makkah is committed to ensuring that Muslim World League London Office trust is adequately funded. As at the 31 December 2022 the Charity unrestricted reserves stood at £477,596 (2021:£679,482) and the restricted reserves at £ 520,365 (2021: £564,846).

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

d: Principal funding

The principal and major donor is Muslim World League in Makkah (MWLM), Saudi Arabia.

It (The Charity) aims to be self-funding by relying on income it generates.

It succeeded in obtaining planning permission to build a commercial unit as well as two residential units which will be rented or leased to generate income to further reduce its reliance on MWLM.

The year 2022 showed a marked decline in remittances from Muslim World League in Makkah.

It is expected that firms of architects will be invited to submit tenders in early 2023 and the actual building work to commence at the end of 2023. Originally, invitations to submit tenders and the building work were planned to commence in early 2022 and late 2022 respectively but these were delayed due to the lockdown.

During the year the charity received no "Job Retention Scheme Grants" (2021: £130,562) from the government. The receipt of these grants stopped in September 2021.

Rental income from the shop was disrupted during the years 2020 and 2021 due to the lockdown.

As there was little certainty of receiving outstanding rents, no credit was taken into account for the years 2020 and 2021 following the Prudence concept.

During the year all outstanding rents which were not taken into account in the years 2020 and 2021, were received in and were included in the accounts. This explains the higher rent receivable this year than in previous years.

e: Risk Management:

The trustees have assessed the major risks to which the charity is exposed and have drawn up a risk matrix which identifies the major risks by area of activity, the nature of the risks, the likelihood of the risk happening and the measures taken to manage them. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. The charity has decided to limit speakers at congregations primarily to employees of the charity only. In the event that a speaker from outside the organisation is invited, he or she will be fully vetted prior to the invitation.

INDEPENDENT EXAMINER

M. Said & Co., Chartered Certified Accountants were appointed as Independent Examiners to the charity for the year ended 31 December 2022 and in accordance with the Charities Act 2011, a resolution proposing that they be re-appointed for the year ended 31st December 2023 will be put to the Board of Trustees.

**MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

TRUSTEES' RESPONSIBILITIES STATEMENT

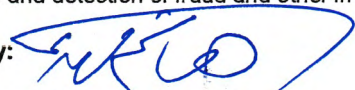
The trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and the application of resources of the charity the period. In preparing the Financial Statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and accounting estimates that are reasonable and prudent;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Signed By:



**Dr Hashim Mohammed Ali Mahdi
Trustee**

Date:

11/10/2023

**MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
CHARITY NUMBER 1172494
INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

Report to the trustees

of Muslim World League London Office Trust Charity number 1172494

Company registration number CE009878.

On accounts for the year ended 31 December 2022 set out on pages 7 to 14.

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees, 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 2011 Act and 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.

Independent examiner's statement

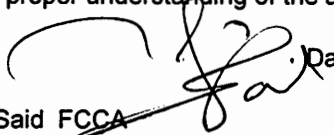
The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants .

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

- the accounting records were not kept in accordance with section 130 of the Charities Act: or
- the accounts did not accord with the accounting records: or
- the accounts did 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

Signed:



Date: 13th October 2023 .

Name: Mahmud Said FCCA

Fellow Chartered Certified Accountant

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

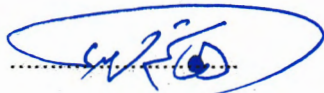
	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
INCOMING RESOURCES					
Activities in furtherance of the charity's objectives:					
Voluntary Income	2	56,040	42,615	98,655	418,951
Government Grants	2	0		0	130,562
Investment income	3	235,049	-	235,049	150,333
TOTAL INCOMING RESOURCES		291,089	42,615	333,704	699,846
RESOURCES EXPENDED					
Charitable activities	4 & 5	455,354	87,096	542,450	453,138
Others	6	37,621	-	37,621	40,462
TOTAL RESOURCES EXPENDED		492,975	87,096	580,071	493,600
NET MOVEMENT IN FUNDS		(201,886)	(44,481)	(246,367)	206,246
<i>Reconciliation of funds</i>					
TOTAL FUNDS AT 01.01.2022	13	679,482	564,846	1,244,328	1,038,082
TOTAL FUNDS AT 31.12.2022	13	477,596	520,365	997,961	1,244,328

The notes on Pages 9 to 14 form part of these financial statements.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
BALANCE SHEET
AS AT 31 DECEMBER 2022

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		31.12.2022 £	31.12.2022 £	31.12.2022 £	31.12.2021 £
FIXED ASSETS					
Tangible Fixed Assets	9	33,301	520,625	553,926	570,866
		<u>33,301</u>	<u>520,625</u>	<u>553,926</u>	<u>570,866</u>
CURRENT ASSETS					
Debtors	10	2,130	-	2,130	75,000
Cash at Bank and in Hand	11	391,088	66,177	457,265	631,415
Total Current Assets		393,218	66,177	459,395	706,415
CREDITORS: amounts falling due within one year	12	<u>(15,359)</u>	<u>-</u>	<u>(15,359)</u>	<u>(32,953)</u>
NET CURRENT ASSETS		377,859	66,177	444,036	673,462
NET ASSETS		<u>411,160</u>	<u>586,802</u>	<u>997,962</u>	<u>1,244,328</u>
CHARITY FUNDS					
Unrestricted funds	13	477,596	-	477,596	679,482
Restricted funds	13	-	520,365	520,365	564,846
		<u>477,596</u>	<u>520,365</u>	<u>997,961</u>	<u>1,244,328</u>

The Financial Statements were approved by the Trustees and were signed on their behalf by:



Dr Hashim Mohammed Ali Mahdi
Trustee

Date: 11/10/2023

The notes on page 9 to 14 form part of these financial statements.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

1.1 Basis of Accounting : The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the relevant Financial Reporting standard applicable in the UK and Republic of Ireland FRS 102 issued on 16 July 2014 and with the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

1.2 Funds structure

General funds are unrestricted funds which are available for use at the discretion of trustees in furtherance of the general objectives of the charity and which have not been and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Incoming resources

All incoming resources are included in the statement of financial activities(SoFA) when the charity has entitlement to the funds, certainty of receipt and when the amount can be measured with sufficient reliability. There has been no offsetting of assets and liabilities or income and expenses unless permitted by FRS 102 SORP.

Grants and donations are only included in the SoFA when the general income recognition conditions are met.

1.4 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs can not be directly attributed to particular activities they have been allocated on a basis consistent with the use of these resources.

Charitable expenditure are those costs incurred directly in support of expenditure on the object of the charity and in the delivery of activities and services for its beneficiaries.

Governance costs are those incurred in connection with the administration of the charity and in compliance with constitutional and statutory requirements, and includes its independent examination fees.

1.5 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation has been calculated so as to write off the cost of fixed assets less their estimated residual values over their expected useful economic lives . Full year's depreciation was charged in this period as follows:

Freehold Buildings	2% straight line
Alteration to Premises	2% straight line
Fixtures and Fittings	15% on reducing balance
Computers	33.3% on reducing balance
Motor Vehicles	25% on reducing balance

1.6 Current Assets Investments

The charity's cash balances are held to meet short term cash commitments as they fall due.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
2 Income				
Unrestricted:				
Donations from MWLM	56,040		56,040	392,888
Other Donations	-		-	15,460
	<u>56,040</u>		<u>56,040</u>	<u>408,348</u>
Restricted:				
Sadaqa donations received		25,515	25,515	5,752
Masjid donations received		17,100	17,100	3,761
Zakat donations received		-	-	85
Other donations received		-	-	1,005
	<u>-</u>	<u>42,615</u>	<u>42,615</u>	<u>10,603</u>
	<u>56,040</u>	<u>42,615</u>	<u>98,655</u>	<u>418,951</u>

2: Government Grants:

Job Retention Scheme Grants	<u>-</u>	<u>-</u>	<u>130,562</u>
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3 : Investment Income:

	£	£	2022 £	2021 £
Rental income	235,000	-	235,000	150,300
Return on investment	49	-	49	33
Profit on Sale of Motor Vehicle	-	-	-	0
Total investment income	<u>235,049</u>		<u>235,049</u>	<u>150,333</u>

Total rents received this year were £310,000 of which £75,000 were accrued in the previous year leaving rent of £235,000 in this years accounts. This comprises current annual rent of £160,000 plus £150,000 relating to previous years less £75,000 accrued for in previous years accounts.

The trustees have agreed to write off the sum of £16,250 as a gesture of goodwill to the tenant who has occupied the shop for over twenty years to compensate him for the loss of trade during Covid lockdowns.

MUSLIM WORLD LEAGUE LONDON OFFICE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

4 DIRECT COSTS

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Training and welfare	3,511		3,511	1,597
Premises costs	26,399	5,240	31,639	44,744
Donations	-	9,690	9,690	15,538
Sponsorships	-	0	0	250
Insurance	5,425	-	5,425	8,003
Telephone and internet	4,105	-	4,105	680
Legal and professional fees	30,824	14,900	45,724	15,320
Travelling and motor expenses	7,175	-	7,175	4,468
Printing, postage, stationery and books	5,057	-	5,057	7,326
Security charges	60,965	-	60,965	39,830
Sundry expenses	143	-	143	779
Catering for Ramadan (fasting month) and other events	1,908	8,428	10,336	0
Repairs and maintenance	17,548	33,155	50,703	22,512
Staff salaries	199,778	-	199,778	191,874
Work place pension	4,388	-	4,388	4,313
Depreciation	6,853	15,683	22,536	23,612
	<u>374,079</u>	<u>87,096</u>	<u>461,175</u>	<u>380,847</u>

5 Support Costs

Training and welfare	390	-	390	177
Premises costs	3,515	-	3,515	4,972
Insurance	603	-	603	889
Telephone and internet	456	-	456	76
Legal and professional fees	3,425	-	3,425	802
Travelling and motor expenses	797	-	797	496
Printing, postage, stationery and books	562	-	562	814
Public relations- British Parliamentary Report	0	-	0	0
Security charges	6,774	-	6,774	4,426
Sundry expenses	16	-	16	87
Repairs and maintenance	5,633	-	5,633	2,500
Salaries	57,079	-	57,079	54,821
Work Place Pension	1,254	-	1,254	1,232
Depreciation	761	-	761	887
Bank charges	10	-	10	112
	<u>81,275</u>		<u>81,275</u>	<u>72,291</u>
Total	<u>455,354</u>	<u>87,096</u>	<u>542,450</u>	<u>453,138</u>

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

6 GOVERNANCE COSTS

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Accountancy fees	6,455	-	6,455	10,976
Independent Examination fee	2,000	-	2,000	1,460
Wages and salaries	28,539	-	28,539	27,410
Pension	627	-	627	616
	<u>37,621</u>	<u>-</u>	<u>37,621</u>	<u>40,462</u>

7 Net incoming/(outgoing) resources

Net incoming/(outgoing) resources for the year are stated after charging:

	£	£	£	£
Depreciation of tangible fixed assets	7,614	15,683	23,297	24,499
Independent Examination fee	2,000	-	2,000	1,460
Accountancy fees	<u>6,455</u>	<u>-</u>	<u>6,455</u>	<u>10,976</u>

8 Analysis of staff costs

	£	£	£	£
Salaries	257,154	-	257,154	253,294
Social Security Costs	28,243	-	28,243	20,812
	<u>285,397</u>	<u>-</u>	<u>285,397</u>	<u>274,106</u>

The average number of full time equivalent employees during the year was 8 (2021: 7) with all employees' time involved in providing either support to the governance of the charity or support services to charitable activities.

No employee had emoluments in excess of £60,000 .

All employees received their salaries directly from the charity except the manager who received his salary directly from Muslim World League of Makkah (MWLM) . MWLLO have requested MWLM to pay the managers salary to it in the same way as other employees salaries are paid .

No trustee received any remuneration during the year (2021:nil)

No trustee received any benefit in kind during the year (2021: nil)

No trustee received any reimbursement of expenses (2021: nil).

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

9 Tangible fixed assets

	Freehold Buildings Restricted £	Alteration Premises Restricted £	Fixtures & Fittings Unrestricted £	Motor Vehicle Unrestricted £	Computers Unrestricted £	Total £
Cost:						
At 01.01.2022	643,424	138,202	178,495	34,674	34,409	1,029,204
Additions	-	2,550	3,812	-	-	6,362
Disposal	-	-	-	-	-	-
At 31.12.2022	643,424	140,752	182,307	34,674	34,409	1,035,566
Depreciation						
At 01.01.2022	218,741	29,126	156,102	20,046	34,328	458,344
Charge for the year	12,868	2,815	3,931	3,657	26	23,297
Disposal	-	-	-	-	-	-
At 31.12.2022	231,609	31,942	160,033	23,703	34,354	481,641
Net book value						
At 31.12.2022	411,815	108,810	22,274	10,971	55	553,925
At 31.12.2021	424,683	109,076	22,393	14,628	81	570,860

10 Debtors: amount falling due within one year	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Prepayments	2,130	-	2,130	
Other debtors		-	-	75,000
	2,130	-	2,130	75,000
	£	£	£	£
11 Cash and Bank Balances	391,088	66,177	457,265	631,414

12 Creditors: amount falling due within one year	£	£	£	£
Other creditors and accruals	10,211	-	10,211	28,066
Taxation & social security	5,148	-	5,148	4,887
	15,359	-	15,359	32,953

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

13 Statement of funds

	At 01.01.2022 £	Income £	Expenditure £	At 31.12.2022 £
Unrestricted funds	679,482	291,089	(492,975)	477,596
Total unrestricted funds	<u>679,482</u>	<u>291,089</u>	<u>(492,975)</u>	<u>477,596</u>
Restricted funds				
Sadaqa funds	16,199	25,515	(9,692)	32,022
Masjid funds	545,076	17,100	(77,404)	484,772
Zakat funds	<u>3,571</u>	<u>0</u>	<u>(0)</u>	<u>3,571</u>
Total restricted funds	<u>564,846</u>	<u>42,615</u>	<u>(87,096)</u>	<u>520,365</u>

a: The restricted funds consist of freehold building and associated alterations to premises as well as relevant balances at the bank.

b: The unrestricted funds are available for the day to day running of the charity.

14 Related Party Transaction and Trustees' remuneration

No remuneration directly or indirectly out of the funds of the charity was paid or is payable to any trustees or to any person or persons known to be connected with any of them.

15: Post Balance Sheet Events

The development of the premises at 3 Goodge Place London W1T 4SA was delayed due to the lockdown restrictions. It is anticipated that the Charity will invite tenders for the detailed design of the building in early 2023 and the actual building work to commence in September 2023 prior to the expiration of the current licence at the beginning of November 2023.

The Chief Executive Officer, Dr Ahmad Makhdoom, tendered his resignation during the year to take up a post overseas.

His resignation was accepted to be effective from 1 January 2023 by the board of trustees who thanked him for his excellent service during the previous fourteen years.

Following his resignation, his duties were carried out by Sir Iqbal Sacranie OBE until a suitable candidate of Mr Muath Alamri was appointed in May 2023.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

England & Wales - Charity number 1172494

Accounts

Charity Registration No. 1172494
Company Registration No. CE009878

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

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MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

The first charity trustees are:

Dr Hashim Mohammed Ali Mahdi	
Dr Mohammad Bin Abdulkarim Al-Issa	
Dr Abdurrahman B Abdullah Al Zaid	
Dr Ahmad Al-Dubayan	Appointment ceased on 25th May 2020
Mr Saud Bin Nasser Al-Hamdan	
Dr Mohammad Siddique Nojourn	Appointed 26th May 2020

Chief Executive Officer Dr Ahmad Makhdoom

Charity Registration Number 1172494

Company Registration Number CE 009878

Registered Office 46 Goodge Street
London
W1T 4LU

Bankers Al Rayan Bank
Edgbaston House
3 Duchess Place
Birmingham
B18 8NH

Independent Examiner M. Said & Co.
Chartered Certified Accountants
137 Blackstock Road
London
N4 2JW

Legal Adviser M H A Thomson Barrister
Wynne Chambers
5 Kimberley Road
London
NW6 7SG

**MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Trustees present their annual report together with the independently examined Financial Statements of THE MUSLIM WORLD LEAGUE LONDON OFFICE TRUST registered charity number 1172494 (The Charity) for the year ended 31st December 2021. The trustees confirm that the Financial Statements are prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, applicable law and the requirement of the Financial Reporting Standard (FRS 102 SORP), "Accounting and Reporting by Charities" (effective January 2016) and in accordance with the Charities Act 2011. The charity constitutes a public benefit body as defined by FRS102.

COMMENCEMENT AND ACQUISITION OF ASSETS

The Charity commenced its activities as a **charitable incorporated organisation (CIO)** on 1st August 2018; acquired assets and liabilities from The Muslim World League London Office Trust, charitable trust, (registered Charity no. 290098), with the transfer of the Charity's properties freehold titles being completed on 31st July 2018, by way of deed of transfer dated 25th December 2017, as varied by a Deed of Variation dated the 16 April 2018 on 31st July 2018.

The transfer of all assets and liabilities from the charitable trust to the charitable incorporated organisation was made in accordance with a Trust Deed of the charitable trust dated the 6th of August 1984 (As amended by supplementary deeds executed on the 4th December 2005, the 9th of June 2008 and the 14th of August 2011) and a trustees resolution made on 22 February 2015 and in accordance with the requirements and approval of the Charity Commission. The charitable trust (290098) was subsequently removed from the register of charities on the 26 July 2019.

CONSTITUTION, STRUCTURE, GOVERNANCE AND MANAGEMENT

a: Governing Documents

Following consultation with the Charity Commission, the current constitution of the charity was formally adopted on the 22nd December 2016 and registered with the Charity Commission on the 7th April 2017. After the transfer of assets and liabilities outlined in the preceding paragraph had been completed, the Charity commenced its activities on 1st August 2018.

The name of the **charitable incorporated organisation** is : Muslim World League London Office Trust. Its company registration number is CE 009878 and its principal office is in London, England.

b. Method of Appointment or Election of Trustees

The management of the charity is the responsibility of the Trustees who are appointed and co-opted under the terms of the Constitution. Trustees are appointed by the board of Trustees which is currently comprised of five members.

Following an amendment made to the constitution on 25th May 2020 the number of trustees who are appointed by reference to the post they hold have been reduced from four to three trustees by removing the requirement to have the Director-General of The Regent Park Mosque to become a trustee.

The trustees who will be appointed by reference to their posts are:

The Secretary - General of the Muslim World League of Makkah (Who will always be the Chairman).

The Assistant Secretary - General of the World Council of Mosques in Makkah.

The Head of Islamic Affairs at the Royal Embassy of the Kingdom of Saudi Arabia in London.

The maximum number of trustees is seven and the minimum is three.

When selecting an individual for appointment as a charity trustee, the charity trustees consider their skills, knowledge and experience which are needed for the effective administration of the Charity. Dr Mohammad Siddique Nojoom was appointed as a trustee on 26th May 2020.

c. Policies adopted for the induction and training of Trustees

On appointment, Trustees are given a copy of the Charity's Constitution to read and fully understand so as to ensure that they act in the furtherance of the charity's objectives. They are also given various booklets and access to online guidance issued by the Charity Commission to ensure that they understand the regulations governing the Charity.

The Trustees are supported throughout the year by a Barrister and a Chartered Certified Accountant to ensure compliance with the rules.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

OBJECTIVES AND ACTIVITIES

a. Policies and Objectives

The Objects of the Charity are applicable throughout the world and more particularly in the city of London and in the British Isles.

The Charity's main objectives are the advancement of education for the public benefit concerning the teachings and religion of Islam, the relief of poverty, sickness and suffering of any persons who are in need irrespective of their nationality, race, ethnic origin and religious beliefs; the advancement of religious and racial harmony for the benefit of the public, and to further such other purposes which are charitable under the laws of England and Wales as the trustees may think fit.

b. Strategies for achieving objectives

The Charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at its Mosque and the wider community.

c. Activities for achieving objectives

The main activities of the Charity during this period have been:

Religious

The Charity's activities were severely curtailed during the year following government lockdown restrictions. This includes suspension of daily prayers throughout the whole period until October 2021. The charity, however, provided breakfast meals "iftar" during the whole of the month of Ramadan while observing lock down rules.

The Charity provided financial assistance to UK based organisations with similar objectives as well as needy individuals. All applications for assistance are considered on a two-weekly basis, or earlier in case of emergency cases. All applications are vetted carefully and approved in accordance with the charity's donation policy.

Cultural

Eid celebrations and social events were suspended during the lock down following government guidelines. In early October 2021 the Charity's employees returned back to work following government guidelines, and the Charity opened its doors to the Public once again and resumed its normal activities.

FINANCIAL REVIEW

a: Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. The Charity aims to maintain a level of reserves, excluding fixed assets, at a sufficient level to enable it to continue its work without any interruption, in case funds from Muslim World League in Makkah are delayed.

b: Factors relevant to achieving Objectives

Over the past thirty five years, the Charity (firstly as a charitable trust and now as a charitable incorporated organisation) has established a reputation for trust, integrity and inclusivity. This is borne out by the high number of the local community members who attend prayers and engage with the Charity's activities, which has been made possible thanks to the longstanding support from The Muslim World League in Makkah which continues to monitor and evaluate the Charity's performance and continue to extend their support.

c: Reserves Policy:

The charity is an autonomous branch of, and receives most of its funding from, the Muslim World League in Makkah. It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent at least to two months requirements, which will ensure that in the event of a significant drop in funding, the trustees will be able to continue the charity's activities while consideration is given to ways in which additional funds may be raised. The Muslim World League in Makkah is committed to ensuring that Muslim World League London Office trust is adequately funded. As at the 31 December 2021 the Charity unrestricted reserves stood at £679,482 (2020:£442,751) and the restricted reserves at £564,846 (2020: £595,331).

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

d: Principal funding

The principal and major donor is Muslim World League in Makkah (MWLM), Saudi Arabia.

It (The Charity) aims to be self-funding by relying on income it generates .

It succeeded in obtaining planning permission to build a commercial unit as well as two residential units which will be rented or leased to generate income to further reduce its reliance on MWLM.

It is expected that firms of architects will be invited to submit tenders in early 2023 and the actual building work to commence at the end of 2023. Originally, invitations to submit tenders and the building work were planned to commence in early 2022 and late 2022 respectively but these were delayed due to the lock down.

During the year the charity received "Job Retention Scheme Grants " totalling £130,562 (2020: £118,646) from the government .The receipt of these grants continued until September 2021.

Rental income from the shop was disrupted during the year due to the lockdown. A discount of £11,250 was given to occupier of the shop and although a balance of £90,000 remained outstanding at the end of the year 2020, no credit was taken for the outstanding rent in 2020 accounts but will be accounted for when received .

In this year's accounts a credit of £75,000 for outstanding rent was included in rent receivable hence rental income in this year's accounts is higher than in last year's account.

e: Risk Management:

The trustees have assessed the major risks to which the charity is exposed and have drawn up a risk matrix which identifies the major risks by area of activity, the nature of the risks, the likelihood of the risk happening and the measures taken to manage them. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. The charity has decided to limit speakers at congregations primarily to employees of the charity only. In the event that a speaker from outside the organisation is invited, he or she will be fully vetted prior to the invitation.

INDEPENDENT EXAMINER

M. Said & Co., Chartered Certified Accountants were appointed as Independent Examiners to the charity for the year ended 31 December 2020 and in accordance with the Charities Act 2011, a resolution proposing that they be re-appointed for the year ended 31st December 2022 will be put to the Board of Trustees.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

TRUSTEES' RESPONSIBILITIES STATEMENT

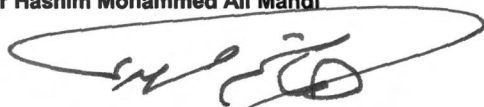
The trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and the application of resources of the charity the period. In preparing the Financial Statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and accounting estimates that are reasonable and prudent;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Dr Hashim Mohammed Ali Mahdi



8/9/2022

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
CHARITY NUMBER 1172494
INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

Report to the trustees

of Muslim World League London Office Trust Charity number 1172494

Company registration number CE009878.

On accounts for the year ended 31 December 2021 set out on pages 7 to 14.

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees, 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 2011 Act and 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.

Independent examiner's statement

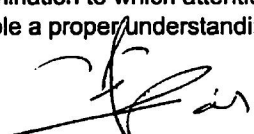
The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants .

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

- the accounting records were not kept in accordance with section 130 of the Charities Act: or
- the accounts did not accord with the accounting records: or
- the accounts did 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

Signed:



Date: 16 - 09 - 2022

Name: Mahmud Said FCCA

Fellow Chartered Certified Accountant

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
	Notes				
INCOMING RESOURCES					
Activities in furtherance of the charity's objectives:					
Voluntary Income	2	408,348	10,603	418,951	410,344
Government Grants	2	130,562		130,562	118,646
Investment income	3	150,333	-	150,333	48,926
TOTAL INCOMING RESOURCES		689,243	10,603	699,846	577,916
RESOURCES EXPENDED					
Charitable activities	4 & 5	412,050	41,088	453,138	445,770
Others	6	40,462	-	40,462	36,327
TOTAL RESOURCES EXPENDED		452,512	41,088	493,600	482,097
NET MOVEMENT IN FUNDS		236,731	(30,485)	206,246	95,819
<i>Reconciliation of funds</i>					
TOTAL FUNDS AT 01.01.2021	13	442,751	595,331	1,038,082	942,263
TOTAL FUNDS AT 31.12.2021	13	679,482	564,846	1,244,328	1,038,082

The notes on Pages 9 to 14 form part of these financial statements.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
BALANCE SHEET
AS AT 31 DECEMBER 2021

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		31.12.2021 £	31.12.2021 £	31.12.2021 £	31.12.2020 £
FIXED ASSETS					
Tangible Fixed Assets	9	37,104	533,762	570,866	595,364
		<u>37,104</u>	<u>533,762</u>	<u>570,866</u>	<u>595,364</u>
CURRENT ASSETS					
Debtors	10	75,000	-	75,000	4,642
Cash at Bank and in Hand	11	600,331	31,084	631,415	466,965
Total Current Assets		675,331	31,084	706,415	471,607
CREDITORS: amounts falling due within one year	12	(32,953)	-	(32,953)	(28,889)
NET CURRENT ASSETS		642,378	31,084	673,462	442,718
NET ASSETS		679,482	564,846	1,244,328	1,038,082
CHARITY FUNDS					
Unrestricted funds	13	679,482	-	679,482	442,751
Restricted funds	13	-	564,846	564,846	595,331
		<u>679,482</u>	<u>564,846</u>	<u>1,244,328</u>	<u>1,038,082</u>

The Financial Statements were approved by the Trustees and were signed on their behalf by:



Dr Hashim Mohammed Ali Mahdi
Trustee

Date:

6/9/2022

The notes on page 9 to 14 form part of these financial statements.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

1.1 Basis of Accounting : The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the relevant Financial Reporting standard applicable in the UK and Republic of Ireland FRS 102 issued on 16 July 2014 and with the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

1.2 Funds structure

General funds are unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Incoming resources

All incoming resources are included in the statement of financial activities(SoFA) when the charity has entitlement to the funds, certainty of receipt and when the amount can be measured with sufficient reliability. There has been no offsetting of assets and liabilities or income and expenses unless permitted by FRS 102 SORP.

Grants and donations are only included in the SoFA when the general income recognition are met.

1.4 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs can not be directly attributed to particular activities they have been allocated on a basis consistent with the use of these resources.

Charitable expenditure are those costs incurred directly in support of expenditure on the object of the charity and in the delivery of activities and services for its beneficiaries.

Governance costs are those incurred in connection with the administration of the charity and in compliance with constitutional and statutory requirements, and includes its independent examination fees.

1.5 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation.

Depreciation has been calculated so as to write off the cost of fixed assets less their estimated residual values over their expected useful economic lives . Full one year depreciation was charged in this period as follows:

Freehold Buildings	2% straight line
Alteration to Premises	2% straight line
Fixtures and Fittings	15% on reducing balance
Computers	33.3% on reducing balance
Motor Vehicles	25% on reducing balance

1.6 Current Assets Investments

The charity's cash balances are held to meet short term cash commitments as they fall due.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
2 Income				
Unrestricted:				
Donations from MWLM	392,888		392,888	392,115
Other Donations	15,460		15,460	-
	<u>408,348</u>		<u>408,348</u>	<u>392,115</u>
Restricted:				
Sadaqa donations received		5,752	5,752	10,890
Masjid donations received		3,761	3,761	4,979
Zakat donations received		85	85	2,360
Other donations received		1,005	1,005	-
	<u>-</u>	<u>10,603</u>	<u>10,603</u>	<u>18,229</u>
	<u>408,348</u>	<u>10,603</u>	<u>418,951</u>	<u>410,344</u>

2: Government Grants:

Job Retention Scheme Grants	<u>130,562</u>	<u>130,562</u>	<u>118,646</u>
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3 : Investment Income:

	£	£	2021 £	2020 £
Rental income	150,300	-	150,300	47,250
Return on investment	33	-	33	37
Profit on Sale of Motor Vehicle	-	-	-	1,639
Total investment income	<u>150,333</u>		<u>150,333</u>	<u>48,926</u>

Although only two quarters rent were received during the year , the accounts include two further quarters rent due from the occupier of the retail unit.

No credit was taken in the accounts for the outstanding rent of £90,000 which relates to the year ended 31st December 2020 but will be accounted for in the year in which it will be received in accordance with the prudence concept. However, credit was taken for two outstanding quarters for the year ended 31st December 2021 as mentioned above.

MUSLIM WORLD LEAGUE LONDON OFFICE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

4 DIRECT COSTS

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Training and welfare	1,597		1,597	3,042
Premises costs	39,776	4,968	44,744	35,262
Donations	-	15,538	15,538	4,755
Sponsorships	-	250	250	500
Insurance	8,003	-	8,003	6,093
Telephone and internet	680	-	680	444
Legal and professional fees	15,320	-	15,320	8,757
Travelling and motor expenses	4,468	-	4,468	4,435
Printing, postage, stationery and books	7,326	-	7,326	996
Public relations- British Parliamentary Report	0	-	0	29,468
Security charges	39,830	-	39,830	35,055
Sundry expenses	779	-	779	693
Catering for Ramadan (fasting month) and other events	-	0	0	10,520
Repairs and maintenance	17,812	4,700	22,512	8,199
Staff salaries	191,874	-	191,874	194,939
Work place pension	4,313	-	4,313	4,312
Depreciation	7,980	15,632	23,612	25,720
	<u>339,759</u>	<u>41,088</u>	<u>380,847</u>	<u>373,190</u>

5 Support Costs

Training and welfare	177	-	177	142
Premises costs	4,972	-	4,972	3,918
Insurance	889	-	889	677
Telephone and internet	76	-	76	49
Legal and professional fees	802	-	802	973
Travelling and motor expenses	496	-	496	493
Printing, postage, stationery and books	814	-	814	111
Public relations- British Parliamentary Report	0	-	0	3,274
Security charges	4,426	-	4,426	3,895
Sundry expenses	87	-	87	77
Catering for Ramadan (fasting month) and other events	-	-	-	-
Repairs and maintenance	2,500	-	2,500	910
Salaries	54,821	-	54,821	55,697
Work Place Pension	1,232	-	1,232	1,232
Depreciation	887	-	887	1,121
Bank charges	112	-	112	10
	<u>72,291</u>	<u>-</u>	<u>72,291</u>	<u>72,580</u>
Total	<u>412,050</u>	<u>41,088</u>	<u>453,138</u>	<u>445,770</u>

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

6 GOVERNANCE COSTS

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Accountancy fees	10,976	-	10,976	6,424
Independent Examination fee	1,460	-	1,460	1,440
Wages and salaries	27,410	-	27,410	27,847
Pension	616	-	616	616
	<u>40,462</u>	<u>-</u>	<u>40,462</u>	<u>36,327</u>

7 Net incoming/(outgoing) resources

Net incoming/(outgoing) resources for the year are stated after charging:

	£	£	£	£
Depreciation of tangible fixed assets	8,867	15,633	24,499	26,841
Independent Examination fee	1,460	-	1,460	1,440
Accountancy fees	<u>10,976</u>	<u>-</u>	<u>10,976</u>	<u>6,424</u>

8 Analysis of staff costs

	£	£	£	£
Salaries	253,294	-	253,294	257,672
Social Security Costs	20,812	-	20,812	20,812
	<u>274,106</u>	<u>-</u>	<u>274,106</u>	<u>278,484</u>

The average number of full time equivalent employees during the year was 7 (2020: 7) with all employees' time involved in providing either support to the governance of the charity or support services to charitable activities.

No employee had emoluments in excess of £60,000 .

All employees received their salaries directly from the charity except the manager who received his salary directly from Muslim World League of Makkah (MWLM) . MWLLO have requested MWLM to pay the managers salary to it in the same way as other employees salaries are paid .

No trustee received any remuneration during the year (2020:nil)

No trustee received any benefit in kind during the year (2020: nil)

No trustee received any reimbursement of expenses (2020 nil).

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

9 Tangible fixed assets

	Freehold Buildings	Alteration Premises	Fixtures & Fittings	Motor Vehicle	Computers	Total
	Restricted	Restricted	Unrestricted	Unrestricted	Unrestricted	
	£	£	£	£	£	£
Acquired on:						
At 01.01.2021	643,424	138,202	178,495	34,674	34,409	1,029,204
Additions	-	-	-	-	-	-
Disposal	-	-	-	-	-	-
At 31.12.2021	643,424	138,202	178,495	34,674	34,409	1,029,204
Depreciation						
At 01.01.2021	205,870	26,361	152,150	15,169	34,289	433,840
Charge for the year	12,868	2,764	3,952	4,876	39	24,499
Disposal	-	-	-	-	-	-
At 31.12.2021	218,739	29,125	156,101	20,045	34,328	458,339
Net book value						
At 31.12.2021	424,685	109,077	22,394	14,629	81	570,866
At 31.12.2020	437,554	111,841	26,345	19,505	120	595,364

10 Debtors: amount falling due within one year	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Prepayments	75,000	-	75,000	4,642
Other debtors	-	-	-	-
	75,000	-	75,000	4,642
	£	£	£	£
11 Cash and Bank Balances	502,178	129,236	631,414	466,965

12 Creditors: amount falling due within one year	£	£	£	£
Other creditors and accruals	28,066	-	28,066	25,712
Taxation & social security	4,887	-	4,887	3,176
	32,953	-	32,953	28,889

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

13 Statement of funds

	At 01.01.2021 £	Income £	Expenditure £	At 31.12.2021 £
Unrestricted funds	442,751	689,243	(452,512)	679,482
Total unrestricted funds	<u>442,751</u>	<u>689,243</u>	<u>(452,512)</u>	<u>679,482</u>
Restricted funds				
Sadaqa funds	14,360	5,752	(3,913)	16,199
Masjid funds	577,485	4,766	(37,175)	545,076
Zakat funds	3,486	85	(0)	3,571
Total restricted funds	<u>595,331</u>	<u>10,603</u>	<u>(41,088)</u>	<u>564,846</u>

a: The restricted funds consist of freehold building and associated alterations to premises as well as relevant balances at the bank.

b: The unrestricted funds are available for the day to day running of the charity.

14 Related Party Transaction and Trustees' remuneration

No remuneration directly or indirectly out of the funds of the charity was paid or is payable to any trustees or to any person or persons known to be connected with any of them.

15: Post Balance Sheet Events

The development of the premises at 3 Goodge Place London W1T 4SA was delayed due to the lockdown restrictions . It is anticipated that the Charity will invite tenders for the detailed design of the building in early 2023 and the actual building work to commence at the end of 2023.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

England & Wales - Charity number 1172494

Accounts

Charity Registration No. 1172494
Company Registration No. CE009878

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

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MUSLIM WORLD LEAGUE LONDON OFFICE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

The first charity trustees are:

Dr Hashim Mohammed Ali Mahdi	
Dr Mohammad Bin Abdulkarim Al-Issa	
Dr Abdurrahman B Abdullah Al Zaid	
Dr Ahmad Al-Dubayan	Appointment ceased on 25th May 2020
Mr Saud Bin Nasser Al-Hamdan	
Dr Mohammad Siddique Nojourn	Appointed 26th May 2020

Chief Executive Officer Dr Ahmad Makhdoom

Charity Registration Number 1172494

Company Registration Number CE 009878

Registered Office 46 Goodge Street
London
W1T 4LU

Bankers Al Rayan Bank
Edgbaston House
3 Duchess Place
Birmingham
B18 8NH

Independent Examiner M. Said & Co.
Chartered Certified Accountants
137 Blackstock Road
London
N4 2JW

Legal Adviser M H A Thomson Barrister
Wynne Chambers
5 Kimberley Road
London
NW6 7SG

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their annual report together with the independently examined Financial Statements of THE MUSLIM WORLD LEAGUE LONDON OFFICE TRUST registered charity number 1172494 (The Charity) for the year ended 31st December 2020. The trustees confirm that the Financial Statements are prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, applicable law and the requirement of the Financial Reporting Standard (FRS 102 SORP), "Accounting and Reporting by Charities" (effective January 2016) and in accordance with the Charities Act 2011.
The charity constitutes a public benefit body as defined by FRS102.

COMMENCEMENT AND ACQUISITION OF ASSETS

The Charity commenced its activities as a **charitable incorporated organisation** (CIO) on 1st August 2018; acquired assets and liabilities from The Muslim World League London Office Trust, charitable trust, (registered Charity no. 290098), with the transfer of the Charity's properties freehold titles being completed on 31st July 2018. by way of deed of transfer dated 25th December 2017, as varied by a Deed of Variation dated the 16 April 2018 on 31st July 2018.

The transfer of all assets and liabilities from the charitable trust and the charitable incorporated organisation was made in accordance with a Trust Deed of the charitable trust dated the 6th of August 1984 (As amended by supplementary deeds executed on the 4th December 2005, the 9th of June 2008 and the 14th of August 2011) and a trustees resolution made on 22 February 2015 and in accordance with the requirements and approval of the Charity Commission. The charitable trust (290098) was subsequently removed from the register of charities on the 26 July 2019.

CONSTITUTION, STRUCTURE, GOVERNANCE AND MANAGEMENT

a: Governing Documents

Following a lengthy consultation with the Charity Commission, the current constitution of the charity was formally adopted on the 22nd December 2016 and registered with the Charity Commission on the 7th April 2017. After the transfer of assets and liabilities outlined in the preceding paragraph had been completed, the Charity commenced its activities on 1st August 2018.

The name of the **charitable incorporated organisation** is : Muslim World League London Office Trust.
Its company registration number is CE 009878 and its principal office is in London, England.

b. Method of Appointment or Election of Trustees

The management of the charity is the responsibility of the Trustees who are appointed and co-opted under the terms of the Constitution. Trustees are appointed by the board of Trustees which is currently comprised of five members.

Following an amendment made to the constitution on 25th May 2020 the number of trustees who are appointed by reference to the post they hold have been reduced from four to three trustees by removing the requirement to have the Director-General of The Regent Park Mosque to become a trustee.

The trustees who will be appointed by reference to their posts are:

The Secretary - General of the Muslim World League of Makkah (Who will always be the Chairman).

The Assistant Secretary - General of the World Council of Mosques in Makkah.

The Head of Islamic Affairs at the Royal Embassy of the Kingdom of Saudi Arabia in London.

The maximum number of trustees is seven and the minimum is three.

When selecting an individual for appointment as a charity trustee, the charity trustees consider their skills, knowledge and experience which are needed for the effective administration of the Charity.

Dr Mohammad Siddique Nojoom was appointed as a trustee on 26th May 2020.

c. Policies adopted for the induction and training of Trustees

On appointment, Trustees are given a copy of the Charity's Constitution to read and fully understand so as to ensure that they act in the furtherance of the charity's objectives. They are also given various booklets and access to online guidance issued by the Charity Commission to ensure that they understand the regulations governing the Charity.

The Trustees are supported throughout the year by a Barrister and a Chartered Certified Accountant to ensure compliance with the rules.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

OBJECTIVES AND ACTIVITIES

a. Policies and Objectives

The Objects of the Charity are applicable throughout the world and more particularly in the city of London and in the British Isles.

The Charity's main objectives are the advancement of education for the public benefit concerning the teachings and religion of Islam, the relief of poverty, sickness and suffering of any persons who are in need irrespective of their nationality, race, ethnic origin and religious beliefs; the advancement of religious and racial harmony for the benefit of the public, and to further such other purposes which are charitable under the laws of England and Wales as the trustees may think fit.

b. Strategies for achieving objectives

The Charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at its Mosque and the wider community.

c. Activities for achieving objectives

The main activities of the Charity during this period have been:

Religious

The Charity's activities were severely curtailed during the year following government lockdown restrictions except the first two months of the year.

The charity provided packed food for distribution to those who wished to break their fast under "Ramadan Tent" project. It also distributed masks and hand sanitisers.

The Charity provided financial assistance to UK based organisations with similar objectives as well as needy individuals. All applications for assistance are considered on a two-weekly basis, or earlier in case of emergency cases. All applications are vetted carefully and approved in accordance with the charity's donation policy.

During the year a donation of £2,000 was made to a charity namely "13 River Trust" which provided help with the arrangement of burial for needy Muslims who died during the lockdown.

Cultural

Eid celebrations and social events were suspended during the lock down following government guidelines.

The Charity was chosen for a compliance visit and inspection by the Charity Commission. A virtual meeting was held on 25th November 2020 and was attended by two officials from the Charity Commission, an MWLLO trustee, its CEO, Its internal accountant as well as the legal adviser and the independent examiner to the Charity.

The objective of the meeting was to assess the management of risk of receiving funds from MWLM and its ability to maintain independent decision making solely in the best interest of the charity. The visit also explored other areas of the Charity's governance, activities and administration in particular the invitation of speakers who have political affiliations.

The compliance visit concluded by recommendations that trustees should read, consider and apply the guidance to protect the Charity from abuse for extremist purposes and the guidance relating to campaigning and political activity.

The trustees have accepted the Charity Commission's recommendations and acted upon them.

The Charity Commission also accepted Trustees representations that as income generated by the Charity from the retail unit and from the prospective development increases, the Charity will be less reliant on MWLM and this will enforce not only its independence but also its appearance to be independent..

During the year MWLLO was shortlisted for inclusion in the inaugural Exceptional Organisation & Leadership Parliamentary Report and Awards and was confirmed as a finalist in the British Parliamentary Awards which were due to take place on 27th March 2020. This event was postponed due to the lockdown and have now been rescheduled to take place in the Spring of 2022.

MWLLO will receive "British Mark Five " star rating and will be able to display the Mark Logo in recognition of its effective and exceptional leadership and will be listed in the **Exceptional Organisation & Leadership Parliamentary Report** which will enhance the Charity's standing in the community.

During the trustees meeting held on 12th March 2020, the trustees decided to utilise two additional working names for the Charity (in addition to the MWLLO) in order to emphasize the importance of the Charity's educational and interfaith activities: the **Cultural Education Communication Forum** and the **CECF**. The Charity commission formally accepted this decision on 16th July 2020.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

FINANCIAL REVIEW

a: Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. The Charity aims to maintain a level of reserves, excluding fixed assets, at a sufficient level to enable it to continue its work without any interruption, in case funds from Muslim World League in Makkah are delayed.

b: Factors relevant to achieving Objectives

Over the past thirty five years, the Charity (firstly as a charitable trust and now as a charitable incorporated organisation) has established a reputation for trust, integrity and inclusivity. This is borne out by the high number of the local community members who attend prayers and engage with the Charity's activities, which has been made possible thanks to the longstanding support from The Muslim World League in Makkah which continues to monitor and evaluate the Charity's performance and continue to extend their support.

c: Reserves Policy:

The charity is an autonomous branch of, and receives most of its funding from, the Muslim World League in Makkah. It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent at least to two months requirements, which will ensure that in the event of a significant drop in funding, the trustees will be able to continue the charity's activities while consideration is given to ways in which additional funds may be raised. The Muslim World League in Makkah is committed to ensuring that Muslim World League London Office trust is adequately funded. As at the 31 December 2020 the Charity unrestricted reserves stood at £442,75 (2019: £328,786) and the restricted reserves at £595,331 (2019: £613,477).

d: Principal funding

The principal and major donor is Muslim World League in Makkah (MWLM), Saudi Arabia.

It (The Charity) aims to be self-funding by relying on income it generates.

It succeeded in obtaining planning permission to build a commercial unit as well as two residential units which will be rented or leased to generate income to further reduce its reliance on MWLM.

It is expected that firms of architects will be invited to submit tenders in early 2022 and the actual building work to commence in early 2023.

During the year the charity received "Job Retention Scheme Grants" totalling £118,646 from the government. The receipt of these grants continued until September 2021.

Rental income from the shop was disrupted during the year due to the lockdown. A discount of £11,250 was given to occupier of the shop and although a balance of £90,000 remained outstanding at the year end, no credit was taken for the outstanding rent in this year's account but will be accounted for when received in the following year.

e: Risk Management:

The trustees have assessed the major risks to which the charity is exposed and have drawn up a risk matrix which identifies the major risks by area of activity, the nature of the risks, the likelihood of the risk happening and the measures taken to manage them. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. The charity has decided to limit speakers at congregations primarily to employees of the charity only. In the event that a speaker from outside the organisation is invited, he or she will be fully vetted prior to the invitation.

INDEPENDENT EXAMINER

M. Said & Co., Chartered Certified Accountants were appointed as Independent Examiners to the charity for the year ended 31 December 2020 and in accordance with the Charities Act 2011, a resolution proposing that they be re-appointed for the year ended 31st December 2021 will be put to the Board of Trustees.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and the application of resources of the charity the period. In preparing the Financial Statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and accounting estimates that are reasonable and prudent;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Dr Hashim Mohammed Ali Mahdi

Trustee



Date: 22-10-2021

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
CHARITY NUMBER 1172494
INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

Report to the trustees

of Muslim World League London Office Trust Charity number 1172494

Company registration number CE009878.

On accounts for the year ended 31 December 2020 set out on pages 7 to 14.

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees, 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 2011 Act and 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.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants .

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

- the accounting records were not kept in accordance with section 130 of the Charities Act: or
- the accounts did not accord with the accounting records: or
- the accounts did 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

Signed:



Date: 23-10-2021

Name: Mahmud Said FCCA

Fellow Chartered Certified Accountant

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

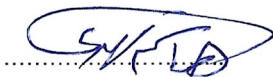
		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Total 2019 £
	Notes				
INCOMING RESOURCES					
Activities in furtherance of the charity's objectives:					
Voluntary Income	2	392,115	18,229	410,344	500,583
Government Grants	2	118,646		118,646	
Investment income	3	48,926	-	48,926	152,369
TOTAL INCOMING RESOURCES		559,687	18,229	577,916	652,952
RESOURCES EXPENDED					
Charitable activities	4 & 5	409,395	36,375	445,770	604,275
Others	6	36,327	-	36,327	35,015
TOTAL RESOURCES EXPENDED		445,722	36,375	482,097	639,290
NET MOVEMENT IN FUNDS		113,965	(18,146)	95,819	13,662
<i>Reconciliation of funds</i>					
TOTAL FUNDS AT 01.01.2020	13	328,786	613,477	942,263	928,601
TOTAL FUNDS AT 31.12.2020	13	442,751	595,331	1,038,082	942,263

The notes on Pages 9 to 14 form part of these financial statements.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
BALANCE SHEET
AS AT 31 DECEMBER 2020

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		31.12.2020 £	31.12.2020 £	31.12.2020 £	31.12.2019 £
FIXED ASSETS					
Tangible Fixed Assets	9	45,970	549,394	595,364	611,267
		<u>45,970</u>	<u>549,394</u>	<u>595,364</u>	<u>611,267</u>
CURRENT ASSETS					
Debtors	10	4,642	-	4,642	7,787
Cash at Bank and in Hand	11	421,028	45,937	466,965	364,169
Total Current Assets		425,670	45,937	471,607	371,956
CREDITORS: amounts falling due within one year	12	(28,889)	-	(28,889)	(40,960)
NET CURRENT ASSETS		396,781	45,937	442,718	330,996
NET ASSETS		442,751	595,331	1,038,082	942,263
CHARITY FUNDS					
Unrestricted funds	13	442,751	-	442,751	328,786
Restricted funds	13	-	595,331	595,331	613,477
		<u>442,751</u>	<u>595,331</u>	<u>1,038,082</u>	<u>942,263</u>

The financial Statements were approved by the Trustees and were signed on their behalf by:



Dr Hashim Mohammed Ali Mahdi
Trustee

Date: 22-10-2021

The notes on page 9 to 14 form part of these financial statements.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

1.1 Basis of preparation

1.1 Basis of Accounting :The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the relevant Financial Reporting standard applicable in the UK and Republic of Ireland FRS 102 issued on 16 July 2014 and with the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

1.2 Funds structure

General funds are unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Incoming resources

All incoming resources are included in the statement of financial activities(SoFA) when the charity has entitlement to the funds, certainty of receipt and when the amount can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities or income and expenses unless permitted by FRS 102 SORP.

Grants and donations are only included in the SoFA when the general income recognition are met.

1.4 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs can not be directly attributed to particular activities they have been allocated on a basis consistent with the use of these resources.

Charitable expenditure are those costs incurred directly in support of expenditure on the object of the charity and in the delivery of activities and services for its beneficiaries.

Governance costs are those incurred in connection with the administration of the charity and in compliance with constitutional and statutory requirements, and includes its independent examination fees.

The accounts includes a provision for redundancy pay made subsequent to the year end(see notes 8 and 16).

1.5 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation.

Depreciation has been calculated so as to write off the cost of fixed assets less their estimated residual values over their expected useful economic lives . Full one year depreciation was charged in this period as follows:

Freehold Buildings	2% straight line
Alteration to Premises	2% straight line
Fixtures and Fittings	15% on reducing balance
Computers	33.3% on reducing balance
Motor Vehicles	25% on reducing balance

1.6 Current Assets Investments

The charity cash balances are held to meet short term cash commitments as they fall due.

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
2 Income				
Unrestricted:				
Donations from MWLM	392,115		392,115	425,415
	-		-	-
	<u>392,115</u>		<u>392,115</u>	<u>425,415</u>
Restricted:				
Sadaqa donations received		10,890	10,890	49,775
Masjid donations received		4,979	4,979	17,220
Zakat donations received		2,360	2,360	1,040
Other donations received		-	-	7,133
	-	18,229	18,229	75,168
	<u>392,115</u>	<u>18,229</u>	<u>410,344</u>	<u>500,583</u>

2: Government Grants:

Job Retention Scheme Grants	<u>118,646</u>	<u>118,646</u>	-
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3 : Investment Income:

	£	£	2020 £	2019 £
Rental income	47,250	-	47,250	152,333
Return on investment	37	-	37	36
Profit on Sale of Motor Vehicle	1,639		1,639	
Total investment income	<u>48,926</u>		<u>48,926</u>	<u>152,369</u>

Rental income for the year represents rent received for one quarter and part payment of the second quarter. As the retail unit was closed during the lockdown, a small discount was given to the occupier thereby leaving a balance of £90,000 outstanding at the year end. Although this balance is expected to be received by the Charity, it (the outstanding rent) was not accounted for in the current year but will be accounted for in the year in which it will be received in accordance with the prudence concept.

MUSLIM WORLD LEAGUE LONDON OFFICE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

4 DIRECT COSTS

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Training and welfare	3,042		3,042	9,589
Premises costs	30,294	4,968	35,262	51,987
Donations	-	4,755	4,755	18,128
Sponsorships	-	500	500	12,095
Insurance	6,093	-	6,093	5,460
Telephone and internet	444	-	444	4,063
Legal and professional fees	8,757	-	8,757	29,140
Travelling and motor expenses	4,435	-	4,435	9,351
Printing, postage, stationery and books	996	-	996	6,092
Public relations- British Parliamentary Report	29,468	-	29,468	
Security charges	35,055	-	35,055	67,902
Sundry expenses	693	-	693	139
Catering for Ramadan (fasting month) and other events	-	10,520	10,520	24,980
Repairs and maintenance	8,199	-	8,199	76,179
Staff salaries	194,939	-	194,939	176,724
Work place pension	4,312	-	4,312	3,623
Depreciation	10,088	15,632	25,720	28,541
	<u>336,816</u>	<u>36,375</u>	<u>373,190</u>	<u>523,993</u>

5 Support Costs

Training and welfare	142	-	142	360
Premises costs	3,918	-	3,918	5,776
Insurance	677	-	677	607
Telephone and internet	49	-	49	451
Legal and professional fees	973	-	973	2,293
Travelling and motor expenses	493	-	493	1,043
Printing, postage, stationery and books	111	-	111	677
Public relations- British Parliamentary Report	3,274	-	3,274	
Security charges	3,895	-	3,895	7,545
Sundry expenses	77	-	77	15
Catering for Ramadan (fasting month) and other events	-	-	-	-
Repairs and maintenance	910	-	910	8,463
Salaries	55,697	-	55,697	50,492
Work Place Pension	1,232	-	1,232	1,035
Depreciation	1,121	-	1,121	1,461
Bank charges	10	-	10	64
	<u>72,579</u>		<u>72,580</u>	<u>80,282</u>
Total	<u>409,395</u>	<u>36,375</u>	<u>445,770</u>	<u>604,275</u>

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

6 GOVERNANCE COSTS

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Accountancy fees	6,424	-	6,424	7,272
Independent Examination fee	1,440	-	1,440	1,980
Wages and salaries	27,847	-	27,847	25,246
Pension	616	-	616	517
	<u>36,327</u>	<u>-</u>	<u>36,327</u>	<u>35,015</u>

7 Net incoming/(outgoing) resources

Net incoming/(outgoing) resources for the year are stated after charging:

	£	£	£	£
Depreciation of tangible fixed assets	11,209	15,633	26,841	30,003
Independent Examination fee	1,440	-	1,440	1,980
Accountancy fees	<u>6,424</u>	<u>-</u>	<u>6,424</u>	<u>7,272</u>

8 Analysis of staff costs

	£	£	£	£
Salaries	257,672	-	257,672	231,650
Social Security Costs	20,812	-	20,812	20,812
	<u>278,484</u>	<u>-</u>	<u>278,484</u>	<u>252,462</u>

The average number of full time equivalent employees during the year was 7 (2019: 6) with all employees' time involved in providing either support to the governance of the charity or support services to charitable activities.

No employee had emoluments in excess of £60,000 .

All employees received their salaries directly from the charity except the manager who received his salary directly from Muslim World League of Makkah (MWLM) . MWLLO have requested MWLM to pay the managers salary to it in the same way as other employees salaries are paid .

No trustee received any remuneration during the year (2019:nil)

No trustee received any benefit in kind during the year (2019: nil)

No trustee received any reimbursement of expenses (2019:nil) .

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

9 Tangible fixed assets

	Freehold Buildings	Alteration Premises	Fixtures & Fittings	Motor Vehicle	Computers	Total
	Restricted	Restricted	Unrestricted	Unrestricted	Unrestricted	
	£	£	£	£	£	£
Acquired on:						
At 01.01.2020	643,424	126,106	178,495	50,134	34,409	1,032,568
Additions	-	12,096	-	-	-	12,096
Disposal	-	-	-	(15,460)	-	(15,460)
At 31.12.2020	643,424	138,202	178,495	34,674	34,409	1,029,204
Depreciation						
At 01.01.2020	193,002	23,598	147,501	22,967	34,231	421,299
Charge for the year	12,868	2,764	4,649	6,501	58	26,841
Disposal	-	-	-	(14,299)	-	(14,299)
At 31.12.2020	205,870	26,362	152,150	15,169	34,289	433,841
Net book value						
At 31.12.2020	437,554	111,840	26,345	19,505	120	595,364
At 31.12.2019	450,422	102,508	30,994	27,167	178	611,269

10 Debtors: amount falling due within one year	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Prepayments	4,642	-	4,642	7,787
Other debtors	-	-	-	-
	4,642	-	4,642	7,787

11 Cash and Bank Balances	£	£	£	£
	421,028	45,937	466,965	364,169

12 Creditors: amount falling due within one year	£	£	£	£
Other creditors and accruals	25,712	-	25,712	34,294
Taxation & social security	3,176	-	3,176	6,666
	28,889	-	28,889	40,960

MUSLIM WORLD LEAGUE LONDON OFFICE TRUST
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

13 Statement of funds

	At 01.01.2020 £	Income £	Expenditure £	At 31.12.2020 £
Unrestricted funds	328,786	559,687	(445,722)	442,751
Total unrestricted funds	<u>328,786</u>	<u>559,687</u>	<u>(445,722)</u>	<u>442,751</u>
Restricted funds				
Sadaqa funds	16,633	10,890	(13,163)	14,360
Masjid funds	593,606	4,979	(21,100)	577,485
Zakat funds	<u>3,238</u>	<u>2,360</u>	<u>(2,112)</u>	<u>3,486</u>
Total restricted funds	<u>613,477</u>	<u>18,229</u>	<u>(36,375)</u>	<u>595,331</u>

a: The restricted funds consist of freehold building and associated alterations to premises as well as relevant balances at the bank.

b: The unrestricted funds are available for the day to day running of the charity.

14 Related Party Transaction and Trustees' remuneration

No remuneration directly or indirectly out of the funds of the charity was paid or is payable to any trustees or to any person or persons known to be connected with any of them.

15: Post Balance Sheet Events

The development of the premises at 3 Goodge Place London W1T 4SA was delayed due to the lockdown. It is anticipated that the Charity will invite tenders for the detailed design of the building in early 2022 and the actual building work to commence in early 2023.

In early October 2021 the Charity's employees returned back to work, the Charity opened its doors to the Public and resumed its normal activities.

During the year MWLLO was shortlisted for inclusion in the inaugural Exceptional Organisation & Leadership Parliamentary Report and Awards and was confirmed as a finalist in the British Parliamentary Awards which were due to take place on 27th March 2020. This event was postponed due to the lockdown and have now been rescheduled to take place in the Spring of 2022.