

**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

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#### 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**

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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**

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**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**

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**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**

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**TRUSTEES' RESPONSIBILITIES STATEMENT**

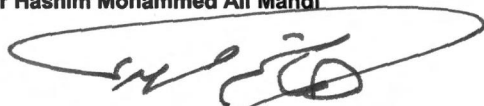
The trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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**

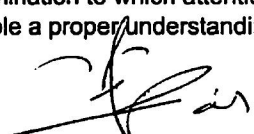
The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants .

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				
<b>INCOMING RESOURCES</b>					
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
<b>TOTAL INCOMING RESOURCES</b>		<b>689,243</b>	<b>10,603</b>	<b>699,846</b>	<b>577,916</b>
<b>RESOURCES EXPENDED</b>					
Charitable activities	4 & 5	412,050	41,088	453,138	445,770
Others	6	40,462	-	40,462	36,327
<b>TOTAL RESOURCES EXPENDED</b>		<b>452,512</b>	<b>41,088</b>	<b>493,600</b>	<b>482,097</b>
<b>NET MOVEMENT IN FUNDS</b>		236,731	(30,485)	206,246	95,819
<i>Reconciliation of funds</i>					
<b>TOTAL FUNDS AT 01.01.2021</b>	13	442,751	595,331	1,038,082	942,263
<b>TOTAL FUNDS AT 31.12.2021</b>	13	<b>679,482</b>	<b>564,846</b>	<b>1,244,328</b>	<b>1,038,082</b>

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 £
<b>FIXED ASSETS</b>					
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>
<b>CURRENT ASSETS</b>					
Debtors	10	75,000	-	75,000	4,642
Cash at Bank and in Hand	11	600,331	31,084	631,415	466,965
<b>Total Current Assets</b>		<b>675,331</b>	<b>31,084</b>	<b>706,415</b>	<b>471,607</b>
<b>CREDITORS:</b> amounts falling due within one year	12	(32,953)	-	(32,953)	(28,889)
<b>NET CURRENT ASSETS</b>		<b>642,378</b>	<b>31,084</b>	<b>673,462</b>	<b>442,718</b>
<b>NET ASSETS</b>		<b>679,482</b>	<b>564,846</b>	<b>1,244,328</b>	<b>1,038,082</b>
<b>CHARITY FUNDS</b>					
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**

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**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**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
<b>2 Income</b>				
<b>Unrestricted:</b>				
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>
<b>Restricted:</b>				
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:**

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

	<b>Freehold Buildings</b>	<b>Alteration Premises</b>	<b>Fixtures &amp; Fittings</b>	<b>Motor Vehicle</b>	<b>Computers</b>	<b>Total</b>
	Restricted	Restricted	Unrestricted	Unrestricted	Unrestricted	
	£	£	£	£	£	£
<b>Acquired on:</b>						
At 01.01.2021	643,424	138,202	178,495	34,674	34,409	1,029,204
Additions	-	-	-	-	-	-
Disposal	-	-	-	-	-	-
<b>At 31.12.2021</b>	<b>643,424</b>	<b>138,202</b>	<b>178,495</b>	<b>34,674</b>	<b>34,409</b>	<b>1,029,204</b>
<b>Depreciation</b>						
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	-	-	-	-	-	-
<b>At 31.12.2021</b>	<b>218,739</b>	<b>29,125</b>	<b>156,101</b>	<b>20,045</b>	<b>34,328</b>	<b>458,339</b>
<b>Net book value</b>						
<b>At 31.12.2021</b>	<b>424,685</b>	<b>109,077</b>	<b>22,394</b>	<b>14,629</b>	<b>81</b>	<b>570,866</b>
<b>At 31.12.2020</b>	<b>437,554</b>	<b>111,841</b>	<b>26,345</b>	<b>19,505</b>	<b>120</b>	<b>595,364</b>

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

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

**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 £
<b>Unrestricted funds</b>	442,751	689,243	(452,512)	679,482
<b>Total unrestricted funds</b>	<u>442,751</u>	<u>689,243</u>	<u>(452,512)</u>	<u>679,482</u>
<b>Restricted funds</b>				
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
<b>Total restricted funds</b>	<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.