

REGISTERED CHARITY NUMBER: 1173764



WORCESTER MUSLIM WELFARE ASSOCIATION

**Report of the Trustees and Financial Statements
For the Year Ended
31 March 2022**

WORCESTER MUSLIM WELFARE ASSOCIATION

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WORCESTER MUSLIM WELFARE ASSOCIATION

REFERENCES AND ADMINISTRATIVE DETAILS for the year ended 31 March 2022

Registered Charity Number:	1173764
Registered Principal Office:	Central Mosque Tallow Hill Worcester Worcestershire WR5 1JU
Trustees:	Haris Saleem (Chairman) Mohammed Akbar (Vice Chair) Mohammed Iqbal (General Secretary) Ali Asghar Muhammed Amin - Education Nazaqat Hussain - Treasurer Abdul Rauf - Maintenance
Management Committee:	Sarfraz Baig - Religious event organiser/catering Basharat - Covering Imam Afzaal Iqbal- Education administrator Hamaad Akmal - Unity House manager Sajid Hussain - Maintenance Ghulam Shabbir - Education Zakwan Shaukat – social media Rizwan Sadique Nazaqat R
Auditors:	Thomas McManners BSc ACA ACMI Chartered Accountant and Registered Statutory Auditor 269 Farnborough Road Farnborough Hants GU14 7LY
Solicitors:	Ahmad Thomson Wynne Chambers 5 Kimberly Road London NW6 7SG Hallmark Hulme 3-5 Sansome Place Worcester WR1 1UQ
Bankers:	Santander Customer Service Centre Bootle Merseyside L30 4GB

WORCESTER MUSLIM WELFARE ASSOCIATION

REPORT OF THE TRUSTEES for the year ended 31 March 2022

The trustees present their report with the financial statements of Worcester Muslim Welfare Association (WMWA) for the year ended to 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) as issued in October 2019.

AIMS AND OBJECTIVES

WMWA aims to advocate the faith of Islam to the public of Worcestershire.

An efficient way of delivering a positive message to the public will be through public talks, celebrations, festivities, and the use of social media and the new Mosque App available on android and Apple devices.

As a responsible charity for the social welfare of our community, we also engage with external bodies such as the Council, NHS, Police and organizations within the education sector to deliver key, important, and relevant ideas to our community.

Our objectives as a charity are to reflect our faith and presence positively to the general community, Muslim or non-Muslim, and no faith.

Our responsibilities to our community are to provide quality education and awareness to all age groups.

WMWA would like to make all facilities accessible to Muslims and non-Muslims.

We encourage the participation of non-Muslims during open days, as well as encouraging school visits to achieve a better understanding of Islam.

Moreover, we encourage community welfare programs and ecological sustainability. We expect to do this via inductions from public sector organizations, and other businesses.

As a responsible global-thinking charity, we encourage collections of donations for any emergency disaster reliefs throughout the world; as it is important to help people globally, despite political and racial differences.

PUBLIC BENEFIT

Due regard has been given to the guidance published by the Charity Commission on public benefit.

STRUCTURE, GOVERNANCE, AND MANAGEMENT

WMWA is constituted as a Charitable Incorporated Organisation (CIO) registered with the Charity Commission. The CIO was formed on 11 July 2017 and is governed by its constitution. The board of trustees is made up of 7 members.

Trustees are appointed at the Trustees Meeting throughout the year.

WORCESTER MUSLIM WELFARE ASSOCIATION

REPORT OF THE TRUSTEES

for the year ended 31 March 2022 (continued)

RISK MANAGEMENT

Trustees need to be aware of all risks facing charities. To overcome any potential risks, here at WMWA, we are always proactively finding ways of improving risk management through better education, improving and adopting new processes.

All necessary Insurances are in place; DBS checks are done for all trustees and employees.

Regular risk management appraisals are done for fire, data management, cash handling, banking, filing systems.

To better improve our systems and processes, WMWA are always looking to work with professional organizations, to keep ahead of any regulations relating to our organization.

OUR STRATEGY AND GOALS

The charity has now been operating for over 4 years under the new CIO structure; this new structure has opened many avenues for growth opportunities whilst also improving management systems and transparency.

In our previous report, we outlined our short-term goals rather than making long term plans as discussed in our 2020/21 accounts when we were in the peak of COVID pandemic. In these current financial statements, we will mention our goals for the next 12 months.

Short-term plans/goals for the next 12 months:

- ❖ New mosque project commenced early January 2022. The plan is to complete phase one over the 12 months. Phase one includes making the external structure watertight.
- ❖ Create realistic fundraising business plan to meet the target of completing new mosque project within adequate time of 3 yrs over three phase development.
- ❖ Start discussion with relevant people regarding unity house site plans. These will need to be amended to make the charity self sustainable. A business plan for existing assets under the ownership of WMWA charity on how best to utilise these.
- ❖ Develop more youth programmes, currently started end of last year, these programmes have now continued due to the success.
- ❖ Further expand youth and community education, activities from Unity House.
- ❖ Recruitment of new teachers and management to run education or look at making education a separate entity managed by qualified directors.
- ❖ Looking to expand both management and trustee board.
- ❖ Sign up for training courses for new executive trustees

- ❖ Increase activities for the community targeting all age groups.
- ❖ Increase local involvement and engagement by creating voluntary champion posts.

WORCESTER MUSLIM WELFARE ASSOCIATION

REPORT OF THE TRUSTEES

for the year ended 31 March 2022 (continued)

- ❖ To further expand our social media presence. We currently have FB followers of over 30K, we have engaged with twitter and are recently experimenting with Instagram and YouTube. We will further invest in organically growing our presence becoming a leading figure in Worcester as a Muslim organization.
- ❖ Further develop and invest in online platforms. Look at new opportunities of taking donations, offering more choice to donors on how they wish to donate. More choice will increase donations and income to help with good causes in the community.

To become leading faith-based organisation, WMWA will invest in the recruitment of quality candidates to take the organization forward whilst also increasing income revenue to run these projects.

Revenue will be key driver for all projects, and this will be only achieved with motivated and driven candidates, trustees, and volunteers.

VOLUNTEERS

Our volunteers play a vital role in our work to deliver our objectives. We have several helpers throughout the year or as and when needed.

ACHIEVEMENT AND PERFORMANCE

Throughout the years, the community has benefited from the mosque through:

Prayers - The mosque has regular people of attendance of the five daily prayers. During the Friday prayers, we can have 400+ worshippers.

Special festivities - The mosque has monthly gatherings where generous amounts of food are provided for 100+ people as well as bigger festivities during key events in the Islamic Calendar.

Funeral facilities - The mosque provides a complete service to the family of the deceased; by accommodating their needs and relieving the stress off their shoulders.

We have our own refrigeration for the body and can organize all funeral-related issues under the Islamic system.

Marriage - We hold Nikah service for those Muslims who wish to get married.

Education - We teach approximately 140 children during the week and have a class for teenagers on weekends.

WORCESTER MUSLIM WELFARE ASSOCIATION

REPORT OF THE TRUSTEES

for the year ended 31 March 2022 (continued)

Community Centre – We currently run a host of programs for the local community using our centre in Stanley Road. Some of the activities we run are regular lady's coffee mornings with the educational theme, sewing classes, exercise, youth activities, private functions, etc.

Charitable projects – This financial year we have worked with our local foodbank and homeless charities, we had a successful Ramadan foodbank collection whilst also helping the local salvation army with homeless projects.

Islamic awareness - We run Islamic lecture programs throughout the year for Muslims and non-Muslims.

Inter-faith programs - We have inter-faith programs when these are requested to facilitate positive messages being given out.

Partnership programs - We have regular visits from our external partners to advise on issues relevant to the members of our community.

INVESTMENTS

All our assets have now been transferred to the new charity from the old sister charity.

GRANTS

We have received £5K grant from the West Mercia police back in 2021, this is now being spent for the projects related to youth activities, we have also received grant for Covid relief during early part of the new financial year plus divisional funding to help with our ongoing unity house projects for the community.

FINANCIAL REVIEW

The Trustees report a surplus for the year of £401,124 (2021 - £205,763), being credited to unrestricted funds, as detailed on page 11.

RESERVE FUNDS

The Trustees have a reserves policy for the CIO of holding enough funds to meet three to four months' operating costs.

Restricted Funds

Our current restricted funds are for the new Mosque of Light project, construction has started, continuation of further appeals will continue until the project is completed.

Unrestricted funds

Our unrestricted funds are used as they fit within our CIO for day to day running of our obligations to our community members. These comprise of education fees, Friday collections, memberships, and general donations from the community throughout the year without any appeals.

WORCESTER MUSLIM WELFARE ASSOCIATION

REPORT OF THE TRUSTEES

for the year ended 31 March 2022 (continued)

TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements under 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 CIO and of the incoming resources and application of resources of the CIO for that period. In preparing these 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 2015 (FRS 102).
- make judgments 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 operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are satisfied that they have complied with the above responsibilities.

STATEMENT OF DISCLOSURE OF STATUTORY INFORMATION TO AUDITORS

We, the Trustees of the CIO who held office at the date of approval of these financial statements each confirms, so far as we are aware, that:

there is no relevant audit information of which the CIO's auditors are unaware; and

we have taken all the steps that we ought to have taken as trustees to make ourselves aware of any relevant audit information and to establish that the CIO's auditors are aware of that information.

AUDITORS

Due to retirement David Wells is resigning as auditor at the annual general meeting. New auditors will be appointed in due course.

Approved by the Board of Trustees and signed on its behalf by:

M IQBAL
SECRETARY



Date 20.12.2022

WORCESTER MUSLIM WELFARE ASSOCIATION

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF WORCESTER MUSLIM WELFARE ASSOCIATION for the year ended 31 March 2022

Opinion

We have audited the financial statements of Worcester Muslim Welfare Association (the CIO) for the year ended 31 March 2021 which are set out on pages 11 to 19. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the CIO's affairs as of 31 March 2022 and of its income and expenditure, for the year then ended.
- have been properly prepared under the United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the CIO in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the board's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the association's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the board of trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

WORCESTER MUSLIM WELFARE ASSOCIATION

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF WORCESTER MUSLIM WELFARE ASSOCIATION for the year ended 31 March 2022 (continued)

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the report of the trustees; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the Trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the CIO's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the trustees either intend to liquidate the CIO or to cease operations or have no realistic alternative but to do so.

Auditor's responsibilities

We have been appointed as auditors under Section 145 of the Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

WORCESTER MUSLIM WELFARE ASSOCIATION

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF WORCESTER MUSLIM WELFARE ASSOCIATION for the year ended 31 March 2022 (continued)

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below:

- review minutes of meetings of the trustees/those charged with governance
- review the operation of the CIO's controls in relation to the preparation and presentation of management information
- check that the financial statements agree with the accounting records
- ensure, so far as is reasonably possible, the completeness of the CIO's income
- review financial disclosures and test to supporting documentation
- obtain third party confirmations of material balances

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Trustees of Worcester Muslim Welfare Association, as a body, in accordance with regulations made under Section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the CIO's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the CIO and its members as a body, for our audit work, for this report, or for the opinions we have formed.



Thomas McManners BSc ACA ACMI
Chartered Accountant and Registered Statutory Auditor
269 Farnborough Road
Farnborough
Hants
GU14 7LY

20 December 2022

Thomas McManners is eligible to act as an auditor in terms of Section 1212 Companies Act 2006.

WORCESTER MUSLIM WELFARE ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (including income and expenditure account) for the year ended 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Donations and legacies	2	80,924	354,223	435,147	209,676
Charitable activities	2	32,639	-	32,639	21,804
Investment income	2	23,595	-	23,595	14,530
CJRS income	2	7,955	-	7,955	41,271
Other income		49,039	-	49,039	66,931
Total income	2	194,153	354,223	548,376	354,212
Expenditure on:					
Charitable activities	3	140,522	-	140,522	142,517
Governance costs	3	6,730	-	6,730	5,932
Total resources expended		147,252	-	147,252	148,449
Net incoming resources Before transfers		46,901	354,223	401,124	205,763
Gross transfers between funds		-	-	-	-
Net incoming resources		46,901	354,223	401,124	205,763
Reconciliation of funds	10				
Total funds brought forward		2,431,201	522,709	2,953,910	2,748,147
Funds introduced		-	-	-	-
Movement in funds		-	-	-	205,763
Total funds carried forward	10	2,478,102	876,932	3,355,034	2,953,910

The notes on pages 9 to 11 form part of these financial statements.

These financial statements were approved by the Board of Trustees on 11.01.2023 and signed on its behalf by:

WORCESTER MUSLIM WELFARE ASSOCIATION**STATEMENT OF FINANCIAL POSITION
As of 31 March 2022**

	Note	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total funds £
Fixed assets					
Tangible assets	6	2,900,701	-	2,900,701	2,270,208
Current Assets					
Debtors	7	3,108	-	3,108	4,724
Cash at bank and in hand		121,818	354,223	476,041	709,557
		124,926	354,223	479,149	714,281
Creditors					
Amounts falling due within one year	8	(13,607)	-	(13,607)	(16,566)
Net current assets		111,320	354,223	465,543	697,715
Total Assets less Current Liabilities		3,012,021	354,223	3,366,244	2,967,923
Creditors: Amounts falling due after more than one year	9	(11,210)	-	(11,210)	(14,013)
Net Assets		3,000,811	354,223	3,355,034	2,953,910
Funds					
Unrestricted funds				2,478,102	2,431,201
Restricted funds				876,932	522,709
Total Funds	10			3,355,034	2,953,910

These financial statements were approved by the Board of Trustees and signed on its behalf by:

Chairman: Haris Saleem



Date 20.12.2022

WORCESTER MUSLIM WELFARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

1. PRINCIPAL ACCOUNTING POLICIES

GENERAL INFORMATION

Worcester Muslim Welfare Association is a Charitable Incorporated Organisation (CIO) incorporated in England and is registered with The Charity Commission under the Charities Act 2011 and it constitutes a Public Benefit Entity as defined by FRS102. The address of the registered office is given in the reference and administrative details on page 2.

BASIS OF ACCOUNTING

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The charity does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared in sterling.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

GOING CONCERN

At the time of approving the accounts, the trustees have reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

INCOMING RESOURCES

All incoming resources are included in the Statement of Financial Activities when the CIO is legally entitled to the income and the amount can be quantified with reasonable accuracy.

RESOURCES EXPENDED

Expenditure is accounted for on an accrual 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.

TAXATION

The CIO is exempt from corporation tax on its charitable activities. It is not registered for VAT and so irrecoverable VAT is included under the related expenditure headings.

WORCESTER MUSLIM WELFARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022 (continued)

ACCOUNTING POLICIES (continued)

TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset operational.

Depreciation of tangible fixed assets is provided at the following basis, commencing with the year of acquisition at rates estimated to write off their cost or valuation, less any residual value over the estimated useful lives which are as follows:

Land	-	Not depreciated
Freehold property	-	Over 100 years
Computer equipment	-	Over 5 years
Office equipment	-	Over 10 years
Fixtures and fittings	-	Over 10 years

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 CIO. Restrictions arise when specified by the donor or when funds raised for restricted purposes.

GOVERNMENT GRANTS

Government grants include grants received from the Home Office, local authorities, and other government organisations. Government grants received for capital items are recognised in income over the useful life of the assets (excluding land) under the accruals model. Grants relating to revenue are recognised in income and expenditure over the same period as the expenditure to which they relate once reasonable assurance has been gained that the CIO will comply with the conditions and that the funds will be received.

DEBTORS AND CREDITORS RECEIVABLE/PAYABLE WITHIN ONE YEAR

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of financial activities in other administrative expenses.

LEASES

Rentals payable and receivable under operating leases are charged to the statement of financial activities on a straight-line basis over the period of the lease.

WORCESTER MUSLIM WELFARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022 (continued)

2. INCOME

	2022 £	2021 £
Donations		
Member's donations	-	2,377
Friday collections	38,215	20,572
General donations	32,673	41,070
New Mosque project	354,223	129,502
Gift Aid	10,037	16,155
	<u>435,147</u>	<u>209,676</u>
Charitable activities		
Education fees	28,293	17,121
Charitable events	1,543	1,880
Amortisation of grant	2,803	2,803
	<u>32,639</u>	<u>21,804</u>
Other income		
Grants received	12,000	66,931
Rent received	23,595	14,530
CJRS income	7,955	39,771
Other	37,039	1,500
	<u>80,590</u>	<u>122,732</u>
Total income	548,376	354,212
Analysis by funds:		
Unrestricted funds	194,153	224,710
Restricted funds	354,223	129,502
	<u>548,376</u>	<u>354,212</u>

A government grant of £26,095 was received from the Home Office on 19 January 2018. An amount of £2,803 has been amortised in the year, with a balance of £14,013 being treated as deferred income (see notes 8 and 9)

WORCESTER MUSLIM WELFARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022 (continued)

3. EXPENDITURE	2022 £	2021 £
Charitable activities		
Wages	78,429	79,767
Education costs	5,939	8,066
Grant expenditure	236	-
Property running costs	-	-
Light and heat	7,686	11,554
Office & general expenditures	1,372	4,002
Telephone	1,166	1,111
Janitorial	1,933	1,338
Meals and refreshments	3,996	1,845
Repairs	5,639	7,756
Depreciation	18,853	18,744
Advertising	4,829	110
Printing & stationery	36	150
Insurance	4,092	4,032
Bank charges	20	14
Other charitable exp	6,296	4,028
	<u>140,522</u>	<u>142,517</u>
Governance		
Auditors' remuneration	4,200	3,000
Accountancy	2,530	2,092
Legal and professional fees	-	840
	<u>6,730</u>	<u>5,932</u>
Total expenditure	<u>147,252</u>	<u>148,449</u>
4. STAFF COSTS	2022 £	2021 £
Wages and salaries	77,485	78,708
Social Security Costs	-	-
Pensions defined contributions	945	1,059
	<u>78,429</u>	<u>79,767</u>

The average number of employees during the year was 10 (2021- 10).

WORCESTER MUSLIM WELFARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022 (continued)

5. TRUSTEES' REMUNERATION, EXPENSES AND BENEFITS

No trustee received remuneration, expenses or other benefits in their capacity as a trustee for the year ended 31st March 2022 (2021 – Nil).

6. TANGIBLE FIXED ASSETS

	Freehold Land and Buildings £	Fixtures fittings and equipment £	Total £
Cost or value introduced			
At 1 April 2021	2,288,258	38,841	2,327,098
Additions	649,347	-	649,347
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2022	2,937,605	38,841	2,976,445
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2021	44,406	12,485	56,891
Charge for the year	14,800	4,053	18,853
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2021	59,206	16,538	75,744
	<hr/>	<hr/>	<hr/>
Net Book Value			
At 31 March 2022	2,878,399	22,303	2,900,701
	<hr/>	<hr/>	<hr/>
At 31 March 2021	2,243,852	26,356	2,270,208
	<hr/>	<hr/>	<hr/>

WORCESTER MUSLIM WELFARE ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS**
For the year ended 31 March 2021 (continued)

7. DEBTORS	2022	2021
	£	£
Amounts recoverable within one year:		
Trade debtors	-	-
Other debtors	-	-
Prepayments and accrued income	3,108	4,724
	<hr/>	<hr/>
	3,108	4,724
	<hr/>	<hr/>
 8. CREDITORS: Amounts falling due within one year	 2022	 2021
	£	£
Accruals	10,187	11,811
Other taxes and social security	617	1,952
Government grants – deferred income	2,803	2,803
	<hr/>	<hr/>
	13,607	16,566
	<hr/>	<hr/>
 9. CREDITORS: Amounts falling due after more than one year	 2022	 2021
	£	£
Loans	-	-
Government grants – deferred income	11,210	14,013
	<hr/>	<hr/>
	11,210	14,013
	<hr/>	<hr/>

WORCESTER MUSLIM WELFARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022 (continued)

10. MOVEMENTS IN FUNDS

	01-Apr-21 £	Income £	Expenditure £	31-Mar-22 £
Unrestricted funds				
Net incoming resources	2,431,201	194,153	(147,252)	2,478,102
	<u>2,431,201</u>	<u>194,153</u>	<u>(147,252)</u>	<u>2,478,102</u>
Restricted funds				
New Mosque project	522,709	354,223	-	876,932
	<u>522,709</u>	<u>354,223</u>		<u>876,932</u>
Total Funds	<u>2,953,910</u>	<u>548,376</u>	<u>(147,252)</u>	<u>3,355,034</u>

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Tangible fixed assets	2,900,701	-	2,900,701	2,270,208
Cash	121,818	354,223	476,041	709,557
Other current assets/(liabilities)	(10,498)	-	(10,498)	(11,842)
Creditors due after more than one year	(11,210)	-	(11,210)	(14,013)
	<u>3,000,811</u>	<u>354,223</u>	<u>3,355,034</u>	<u>2,953,910</u>

12. RELATED PARTY TRANSACTIONS

During the year £2,158 (2020: £1,180) was paid to Mohammad Iqbal, a trustee, as remuneration in his capacity as the administrative secretary of the CIO. The legal authority is included in the constitution.

WORCESTER MUSLIM WELFARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022 (continued)

12. RELATED PARTY TRANSACTIONS

During the year £0 (2021: £2,158) was paid to Mohammad Iqbal, a trustee, as remuneration in his capacity as the administrative secretary of the CIO. The legal authority is included in the constitution.

During the year, WMWA D&B Management Ltd (a subsidiary of WMWA CIO) carried out work on behalf of WMWA CIO amounting to £614,683. This is relation to architect work and design of the new Mosque of Light

13. SUBSIDIARY COMPANY

A new subsidiary company, WMWA D&B Management Limited, was incorporated as a trading limited co. 13083521 on 15 December 2020; its purpose is to act as the design and build contractor for the new mosque light. The subsidiary did not trade in the period to 31 March 2021, and consequently no group accounts have been prepared.