

REGISTERED CHARITY NUMBER: 1173764



**WORCESTER MUSLIM WELFARE ASSOCIATION**

**Report of the Trustees and Financial Statements  
For the Year Ended  
31 March 2023**

# **WORCESTER MUSLIM WELFARE ASSOCIATION**

## **INDEX TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023**

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## WORCESTER MUSLIM WELFARE ASSOCIATION

### REFERENCES AND ADMINISTRATIVE DETAILS for the year ended 31 March 2023

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

**WORCESTER MUSLIM WELFARE ASSOCIATION**  
**REPORT OF THE TRUSTEES**  
**for the year ended 31 March 2023**

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The trustees present their report with the financial statements of Worcester Muslim Welfare Association (WMWA) for the year ended to 31 March 2023. 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**

The Worcestershire Muslim Welfare Association (WMWA) is dedicated to imparting a positive image of Islam to the Worcestershire public. We endeavour to achieve this through a range of outreach activities such as public discourses, cultural events, and by harnessing the power of digital outreach through our mosque's bespoke app, compatible with both Android and Apple devices.

As a conscientious charitable entity focused on the community's welfare, WMWA actively collaborates with key external organizations—including the local Council, NHS, Police, and educational bodies—to convey significant and pertinent messages to our constituents.

Our goal is to nurture a favourable perception of Islam and to ensure that our activities and presence resonate positively across the community, irrespective of religious backgrounds. To this end, we are staunchly committed to delivering exemplary educational content and increasing awareness across various demographics.

We ensure that WMWA's amenities are open to everyone, Muslim and non-Muslim alike, and we especially invite non-Muslims to participate in open days and educational visits to foster greater comprehension of Islam.

Moreover, we are proponents of societal welfare programs and the pursuit of environmental sustainability, objectives we seek to realize through partnerships with public institutions and private corporations.

With an outlook that transcends national boundaries, we diligently gather donations for global emergency relief work, underscoring our commitment to humanitarian aid that transcends political or ethnic divisions.

**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 2023 (continued)**

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#### **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**

With more than six years of operations under the CIO structure, WMWA has embraced numerous opportunities for expansion and has enhanced our management procedures and transparency.

Our focused goals for the forthcoming year include:

- Launching and progressing through the initial phases of the new mosque project.
- Crafting a viable fundraising strategy to facilitate the timely fruition of the mosque project within the set three-year timeline.
- Initiating revision of the site plans for Unity House to promote WMWA's financial autonomy and developing a business strategy for the optimal use of WMWA's properties.
- Continuing the expansion of our youth programs and augmenting education activities launched from Unity House.
- Hiring qualified educators and administrators for our educational programs or contemplating the establishment of a specialized management body.
- Broadening our managerial and trustee boards, coupled with professional development opportunities for executive trustees.
- Increasing the scope of community engagement activities, suitable for all ages, and establishing roles for community volunteers.
- Amplifying our social media footprint across various platforms, including Facebook, Twitter, Instagram, and YouTube, to bolster our visibility and influence in the community.
- Advancing our online presence to introduce innovative donation options, thereby expanding donor participation and community benefits.
- Aspiring to position WMWA as a preeminent faith-based organization by attracting exceptional talent to spearhead our initiatives and generate the necessary funds to support our endeavours.
- Prioritizing revenue generation through committed team members, trustees, and volunteers to ensure the success of our projects.

## **WORCESTER MUSLIM WELFARE ASSOCIATION**

### **REPORT OF THE TRUSTEES for the year ended 31 March 2023 (continued)**

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#### **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**

WMWA has significantly contributed to community enrichment through:

- Conducting regular congregational prayers, drawing substantial daily attendance and a particularly large congregation on Fridays.
- Hosting monthly social events with ample provisions for the community, including during notable Islamic festivities.
- Offering comprehensive funeral services that are sensitive to the Islamic faith, supporting bereaved families through challenging times.
- Providing matrimonial (Nikah) services for couples wishing to marry under Islamic tradition.
- Running educational programs for approximately 140 children weekly, with extended classes for teenagers on weekends.
- The Stanley Road community centre serves as a hub for varied local initiatives, including educational seminars, craft classes, fitness workshops, youth programs, and private events.
- Engaging in philanthropic efforts, such as partnerships with local food banks, contributions to Ramadan collections, and supporting local homeless initiatives alongside the Salvation Army.
- Organizing year-round Islamic educational lectures for a diverse audience and conducting interfaith events to foster communal harmony.
- Developing partnership programs that feature regular sessions from external advisors addressing topics pertinent to the community's needs.

## **WORCESTER MUSLIM WELFARE ASSOCIATION**

### **REPORT OF THE TRUSTEES for the year ended 31 March 2023 (continued)**

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#### **INVESTMENTS**

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

#### **GRANTS**

In the last financial year, WMWA was actively involved in two major international projects aimed at providing assistance to victims of natural disasters. One of these projects was focused on the devastating floods that occurred in Pakistan, affecting over 33 million people. WMWA successfully raised over £25,000 through a donation appeal drive, with £20,000 being sent to Action for Human for flood relief work. The remaining £5,000 will be used for ongoing relief efforts. The organization also sent vital emergency aid, including food supplies, temporary shelter, bedding, and hygiene items, to the most affected areas in collaboration with partner agencies on the ground.

The second project was launched in response to the earthquakes that struck Turkey and Syria, causing significant destruction to buildings and infrastructure. To support the affected families in these regions, WMWA donated £5,459.07 to the Turkish Disaster via the Turkish Embassy. The funds were urgently needed to provide medical aid, emergency shelter, food, and clean water to those affected by the earthquakes.

WMWA's commitment to assisting those in need goes beyond financial support. The organization works closely with partner agencies and organizations to ensure that their efforts have a positive impact and bring hope to vulnerable communities. Their involvement includes providing resources such as food, clean water, medical assistance, shelter, sanitation, hygiene, and psychosocial support.

#### **FINANCIAL REVIEW**

The Trustees report a surplus for the year of £526,987 (2022 - £401,124), 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 2023 (continued)**

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#### **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**

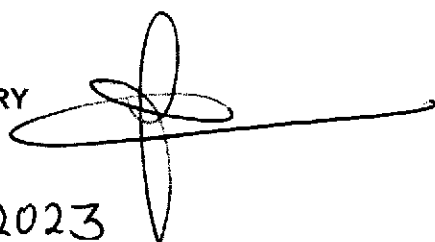
Due to retirement David Wells is resigning as auditor at the annual general meeting. New auditors will be appointed in due course.

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

**M IQBAL  
SECRETARY**

Date :

05/02/2023



## **WORCESTER MUSLIM WELFARE ASSOCIATION**

### **INDEPENDENT EXAMINATION REPORT TO THE TRUSTEES OF WORCESTER MUSLIM WELFARE ASSOCIATION for the year ended 31 March 2023**

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#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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 to enable a proper understanding of the accounts to be reached.

#### **Conclusions relating to going concern.**

In Independent examination 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 independent examination 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 EXAMINATION REPORT TO THE TRUSTEES OF WORCESTER MUSLIM WELFARE ASSOCIATION for the year ended 31 March 2023 (continued)**

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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 during the examination, 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.

#### **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.

#### **Independent examiner's responsibilities**

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").

We 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.

## **WORCESTER MUSLIM WELFARE ASSOCIATION**

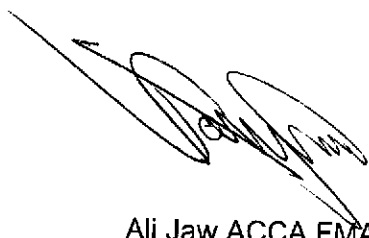
### **INDEPENDENT EXAMINATION REPORT TO THE TRUSTEES OF WORCESTER MUSLIM WELFARE ASSOCIATION for the year ended 31 March 2023 (continued)**

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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 examination, 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.



Ali Jaw ACCA FMAAT BSc (Hons)  
Severn Accounting  
Shaw Mews  
1 Shaw Street  
Worcester  
WR1 3QQ

Date: 05/12/2023

# **WORCESTER MUSLIM WELFARE ASSOCIATION**

## **STATEMENT OF FINANCIAL ACTIVITIES (including income and expenditure account) for the year ended 31 March 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Income from:</b>					
Donations and legacies	2	129,929	520,070	649,999	435,147
Charitable activities	2	50,259	-	50,259	32,639
Investment income	2	22,385	-	22,385	23,595
CJRS income	2	-	-	-	44,995
Other income		12,085	-	12,085	12,000
<b>Total income</b>	<b>2</b>	<b>214,658</b>	<b>520,070</b>	<b>734,728</b>	<b>548,376</b>
<b>Expenditure on:</b>					
Charitable activities	3	205,084	-	205,084	140,522
Governance costs	3	2,657	-	2,657	6,730
<b>Total resources expended</b>		<b>207,741</b>	<b>-</b>	<b>207,741</b>	<b>147,252</b>
<b>Net incoming resources Before transfers</b>		<b>6,917</b>	<b>520,070</b>	<b>526,987</b>	<b>401,124</b>
<b>Gross transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net incoming resources</b>		<b>6,917</b>	<b>520,070</b>	<b>526,987</b>	<b>401,124</b>
<b>Reconciliation of funds</b>	<b>10</b>				
<b>Total funds brought forward</b>		<b>2,148,305</b>	<b>1,206,728</b>	<b>3,355,034</b>	<b>2,953,910</b>
<b>Funds introduced</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Movement in funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total funds carried forward</b>	<b>10</b>	<b>2,155,222</b>	<b>1,726,798</b>	<b>3,882,021</b>	<b>3,355,034</b>

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

# WORCESTER MUSLIM WELFARE ASSOCIATION

## STATEMENT OF FINANCIAL POSITION As of 31 March 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total funds £
<b>Fixed assets</b>					
Tangible assets	6	1,794,244	1,726,798	3,521,042	2,900,701
<b>Current Assets</b>					
Debtors	7	3,284	-	3,284	3,108
Cash at bank and in hand		378,592	-	378,592	476,041
		381,876	-	381,876	479,149
<b>Creditors</b>					
Amounts falling due within one year	8	(12,490)	-	(12,490)	(13,606)
<b>Net current assets</b>		369,386	-	369,386	465,543
<b>Total Assets less Current Liabilities</b>		2,163,630	1,726,798	3,890,428	3,366,244
Creditors: Amounts falling due after more than one year	9	(8,407)	-	(8,407)	(11,210)
<b>Net Assets</b>		2,155,223	1,726,798	3,882,021	3,335,034
<b>Funds</b>					
Unrestricted funds				2,155,223	2,478,102
Restricted funds				1,726,798	876,932
<b>Total Funds</b>	10			3,882,021	3,355,034

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

Chairman: Haris Saleem

Date :

5/12/2023

## **WORCESTER MUSLIM WELFARE ASSOCIATION**

### **NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023**

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#### **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 2023 (continued)**

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#### **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 2023 (continued)****2. INCOME**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Donations</b>		
Member's donations	-	-
Friday collections	45,496	38,215
General donations	31,525	32,673
New Mosque project	520,070	354,223
Gift Aid	19,219	10,037
Funeral Collection	3,115	-
Pakistan Flood Appeal	25,115	-
Turkey/Syria Earthquake	5,459	-
	<hr/>	<hr/>
	649,999	435,147
<b>Charitable activities</b>	<hr/>	<hr/>
Education fees	39,566	28,293
Charitable events	7,890	1,543
Amortisation of grant	2,803	2,803
	<hr/>	<hr/>
	50,259	32,639
<b>Other income</b>	<hr/>	<hr/>
Grants received	6,300	12,000
Rent received	22,385	23,595
CJRS income	-	7,955
Other	5,785	37,039
	<hr/>	<hr/>
	34,470	80,590
<b>Total income</b>	<hr/>	<hr/>
	<b>734,728</b>	<b>548,376</b>
<b>Analysis by funds:</b>		
Unrestricted funds	214,658	194,153
Restricted funds	520,070	354,223
	<hr/>	<hr/>
	<b>734,728</b>	<b>548,376</b>

## WORCESTER MUSLIM WELFARE ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023 (continued)

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 £8,407 being treated as deferred income (see notes 8 and 9)

3. EXPENDITURE	2023 £	2022 £
<b>Charitable activities</b>		
Wages	85,552	78,429
Education costs	203	5,939
Grant expenditure	9,271	236
Property running costs	-	-
Light and heat	25,776	7,686
Office & general expenditures	469	1,372
Telephone	1,124	1,166
Janitorial	2,063	1,933
Meals and refreshments	7,204	3,996
Repairs	12,810	5,639
Depreciation	18,853	18,853
Advertising	7,002	4,829
Printing & stationery	-	36
Insurance	4,153	4,092
Bank charges	17	20
Other charitable exp	7,589	6,296
Funeral Expenditure	3,000	-
Pakistan Flood Expenditure	20,000	-
	<u>205,084</u>	<u>140,522</u>
<b>Governance</b>		
Auditors' remuneration	-	4,200
Accountancy	2,657	2,530
Legal and professional fees	-	-
	<u>2,657</u>	<u>6,730</u>
<b>Total expenditure</b>	<u><b>207,741</b></u>	<u><b>147,252</b></u>
<b>4. STAFF COSTS</b>		
Wages and salaries	84,381	77,485
Social Security Costs	-	-
Pensions defined contributions	1,171	945
	<u>85,552</u>	<u>78,429</u>

The average number of employees during the year was 10 (2022- 23).

# WORCESTER MUSLIM WELFARE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023 (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 2023 (2022 – Nil).

### 6. TANGIBLE FIXED ASSETS

	Freehold Land and Buildings £	Fixtures fittings and equipment £	Total £
<b>Cost or value introduced</b>			
At 1 April 2022	2,937,605	38,841	2,976,446
Additions	639,193	-	639,193
Disposals	-	-	-
At 31 March 2023	3,576,798	38,841	3,615,639
<b>Depreciation</b>			
At 1 April 2022	59,206	16,538	75,744
Charge for the year	14,800	4,053	18,853
Disposals	-	-	-
At 31 March 2023	74,006	20,591	94,597
<b>Net Book Value</b>			
At 31 March 2023	3,502,792	18,250	3,521,042
At 31 March 2022	2,878,399	22,303	2,900,702

**WORCESTER MUSLIM WELFARE ASSOCIATION****NOTES TO THE FINANCIAL STATEMENTS****For the year ended 31 March 2023 (continued)**

<b>7. DEBTORS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Amounts recoverable within one year:		
Trade debtors	-	-
Other debtors	-	-
Prepayments and accrued income	3,284	3,108
	<u>3,284</u>	<u>3,108</u>
	<u>3,284</u>	<u>3,108</u>
<b>8. CREDITORS: Amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	9,437	10,187
Other taxes and social security	250	617
Government grants – deferred income	2,803	2,803
	<u>12,490</u>	<u>13,606</u>
	<u>12,490</u>	<u>13,606</u>
<b>9. CREDITORS: Amounts falling due after more than one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Loans	-	-
Government grants – deferred income	8,407	11,210
	<u>8,407</u>	<u>11,210</u>
	<u>8,407</u>	<u>11,210</u>

# **WORCESTER MUSLIM WELFARE ASSOCIATION**

## **NOTES TO THE FINANCIAL STATEMENTS** for the year ended 31 March 2023 (continued)

### **10. MOVEMENTS IN FUNDS**

	01-04-22 £	Income £	Expenditure £	31-03-23 £
<b>Unrestricted funds</b>				
Net incoming resources	2,148,305	214,658	(207,741)	2,485,019
	<u>2,148,305</u>	<u>214,658</u>	<u>(207,741)</u>	<u>2,485,019</u>
<b>Restricted funds</b>				
New Mosque project	1,206,728	520,070	-	1,726,798
	<u>1,206,728</u>	<u>520,070</u>	<u>-</u>	<u>1,726,798</u>
<b>Total Funds</b>	<u>3,355,034</u>	<u>734,728</u>	<u>(207,741)</u>	<u>3,882,021</u>

### **11 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Tangible fixed assets	1,794,244	1,726,798	<b>3,521,042</b>	2,900,702
Cash	378,592	-	<b>378,592</b>	476,041
Other current assets/(liabilities)	(9,206)	-	<b>(9,206)</b>	(10,498)
Creditors due after more than one year	(8,407)	-	<b>(8,407)</b>	(11,210)
	<u>2,155,223</u>	<u>1,726,798</u>	<u><b>3,882,021</b></u>	<u>3,355,035</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 2023 (continued)**

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#### **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, WWMA 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.