

MUSLIM ASSOCIATION OF NIGERIA UK

England & Wales · Charity number 1179477

Details

Other names	MAN
Status	Registered
Legal form	CIO
Registered	2018-08-08
Register	View on the Charity Commission register

Contact

Address	Muslim Association Of Nigeria 365 Old Kent Road London SE1 5JH
Phone	02072370009
Email	secretariat@manuk.org
Website	www.manuk.org

Activities

Objects: THE OBJECTS FOR WHICH THE ASSOCIATION IS ESTABLISHED ARE TO PROMOTE ANY CHARITABLE PURPOSES FOR THE BENEFIT OF MUSLIMS OF NIGERIAN ORIGIN RESIDENT IN THE UNITED KINGDOM, AND IN PARTICULAR (I) THE RELIEF OF POVERTY AND DISTRESS, AND (II) THE ADVANCEMENT OF THE ISLAMIC FAITH.

Activities: MANUK is a religious charity that promotes the interest of Muslims. We provide space for prayers, organisations of programmes and projects aimed at promoting Islamic Knowledge and understanding, community cohesion and development, interfaith programmes to foster mutual respect and understanding, provision of supplementary Islamic education, trainings and workshops, community engagement programmes

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Religious Activities, Arts/culture/heritage/science, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£648,735	£405,548	£2,024,751	13
2023-12-31	£594,669	£311,738	£1,781,564	13
2022-12-31	£716,871	£420,185	£1,498,633	13
2021-12-31	£521,680	£482,181	£1,386,749	15
2020-12-31	£521,680	£482,181	£1,386,749	15

Trustees

Name	Role	Appointed
Idris Eletu	Chair	2015-12-27
ABIOLA KAZEEM OGUNSOLA		2015-12-27
Abdul-Jelil Oladejo		2015-12-27
Karamot Onikemide Onitolo		2019-12-15
Olanrewaju Daud		2019-12-15
Olatunde Sanusi		2019-12-15
Olawale Abdul-Ganiyu Hassan		2019-12-15
TAJUDEEN SALAMI IMAM		2015-12-27

Accounts

Charity Registered number
1179477

MUSLIM ASSOCIATION OF NIGERIA (UK)

Report and Financial Statements

31 December 2024

MUSLIM ASSOCIATION OF NIGERIA (UK)
Report and Financial Statement

Contents

	Page
Charity information	1
Trustees' report	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance sheet	6
Notes to the Financial Statements	7 - 8
(inclusive of detailed Income & Expenditure)	9
Detailed Income and Expenditure Account	

MUSLIM ASSOCIATION OF NIGERIA (UK)
Charity Information

Executive Committee/ Management Trustees

Abdul-Jelil Oladejo	President
Olatunde Sanusi	Vice President
Olawale G Hassan	Secretary General
Karamot Onitolo	Assistant Secretary General
Risikat Obikoya	Treasurer
Muinat Pedro	Financial Officer
Muyinat Omotola Coker	Education Officer
Jubril Adeyemi	Health & Safety Officer
Sikiru Kunle Mustapha	Publicity Officer
AbduRahman Amode	Welfare Officer (Male)
Moufidah Adeyemi	Welfare Officer (Female)
Sherifatu Erinjogunola Yahaya	Sports and Wellbeing Officer
Monsurat Oyenuga	Social Officer (Female)
Al-Ameen Mhammed	Youth Amir
Raheemat Alabi	Youth Amira
Adijat Shofolahan	Elders' Group Liaison Officer
Tajudeen Salami	Head Imam
Dr Kazeem Fatai	Imam
Mohammed Hanif	Imam
Idris Eletu	Ex-Officio 1
Abdu Gaffar Abbass	Ex-Officio 2

Holding Trustees

Alhaji Yusuff Jakari	Chairman
Alhaji Abdul Gani Ajobo	
Alhaja Iyabo Mustapha	
Al-Ameen Amodu	
Alhaja Kaosara Shita	

Council for Religious Affairs:

Alhaji Tajudeen Salam	Imam
Dr Kazeem Fatai	Deputy Imam
Olawale G Hassan	Secretary
Alhaji Taofeek Fagbohun	
Alhaji Lukmon Adesina	
Alhaji Sulaiman Ayetoro	
Alhaji Dhikrullah Mustapha	
Dr Akeem Adetunji	
Bro Uthman Adesina	
Alhaja M.B Elias	

Independent Examiner

Ajibola Lemo (FCCA , Msc)
Lemo Corporate
Chartered Certified Accountants
815 Old Kent road,
London,
SE15 1NX.

Bankers

Lloyds TSB
Camberwell Green Branch
25 Camberwell Green Road
London. SE5 7AB

Natwest
10 Southwark St,
London.
SE1 1TJ

Registered office

Old Kent Road Mosque
MAN Building
365 Old Kent Road
London.
SE1 5JH

Registered number

1179477

MUSLIM ASSOCIATION OF NIGERIA (UK)

Trustees' report

The trustees present their report along with the financial statements of the Charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 11 to 16 and comply with the charity's constitution and applicable law. The association is a registered Charity and acts entirely as a non-profit making organisation.

Structure, Governance & Management

The charity is a Charitable Incorporated Organisation (CIO) Association with registration number 1179477 on 8 August 2018.

The trustees who have served during the year 2024 are set out on page 2. Board of Trustees are appointed at the Special General House Meeting upon the recommendation of the Executives. Members of the Board of Trustees who have served for two years may be re-appointed for another term. The Board of Trustees holds Trustees' meetings at least three times a year while the Executive Committee met at least four times in a year and much more frequently if need be. The Executives deals with the day to day management of the association and report to the general house for approval on major issues.

The trustees are very grateful to all the volunteers who helped in one way or the other, particularly those who are carrying out fund-raising on our behalf. The public have been generous with their donations towards the rebuild of the OKR Mosque.

The present Executive Committee/Management Trustees, that starts their tenure from the 19th December 2024 were:

Abdul-Jelil Oladejo	- President
Olatunde Sanusi	- Vice President
Olawale G Hassan	- Sec-General
Karamot Onitolo	- Assistant Sec-General
Risikat Obikoya	- Treasurer
Muinat Pedro	- Financial Officer
Muyinat Omotola Coker	- Educ. Officer
Jubril Adeyemi	- Health and Safety Officer
Monsurat Oyenuga	- Social Officer (F)
AL-Ameen Mohammed	- Youth Amir
Raheemat Alabi	- Youth Amirah
Tajudeen Salami	- Imam
Idris Eletu	- Ex-Officio 1
Abdul Gaffar Abbass	- Ex-Officio 2

Objectives & Activities

The association is a dynamic and forward thinking organisation, aims to promote any charitable purposes for the benefit of Muslims of Nigerian origin/residents in the United Kingdom, local community of the London Borough of Southwark at large and in particular: (I) the relief of poverty and distress, and (II) the advancement of the Islamic faith.

When planning our activities for the year, the trustees have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular the association try to enable ordinary people to live out their faiths as part of our community through the following activities: 5 daily prayers, Jumuah (Friday) prayers, Taraweeh (Night voluntary prayers during Ramadan), Eid (Festive) prayer, weekly prayer for remembrance of Allah (Dhikr), End of the month lectures, Elders' dinner & lecture held every last Saturday of the month, Elders' outing, Aqiqah (naming ceremony), Nikahi (marriage ceremony) & Janazah (burial rite), provision of Islamic education for adults and children, Youth Outing, lecture, Eid dinner, Conferences, Symposium, Workshops, various fundraising activities, provision of Iftar (meals for breaking fast), Dinners, Donation to the needy and use of the Associations' hall for meetings and programmes by other organisations.

Achievements and Performance

The demands for the association's services continue to widen in response to Muslim needs and public awareness of Islam. During the year the Association carried out the following activities considered to provide benefit to those who worship at the Mosque and the wider community of London Borough of Southwark and beyond:

The weekly online enlightenment programmes called (OYWB) to educate our members and all Muslims by extension on the various Islamic teachings and contemporary issues. The Elders Annual trips, Elders Annual Eid Party, Mosque Appeal Fundraising during Ramadan, Fundraising for different projects, Provision of Iftar for 30 days during Ramadan, Eid-el-Fitri dinner, Eid-el-Adha dinner, Tafsir Qur'an (Ramadan Lecture) every Saturday and Sunday during Ramadan, the Youths Annual External and Internal Camp. There were various Walimah Celebrations, weekly lectures, Friday Prayers and lectures, end of month prayers and lectures, quarterly recitation of the whole Qur'an and Counselling on various issues took place throughout the year. There was a number of Ash-shadah (declarations of faith by revert Muslim). Also were series of maintenance and general repairs to the Masjid (Mosque).

Grant & Donations

Those attending the Mosque have given generously to disaster appeals arising from natural calamities affecting various countries around the world. The Council for Religious Affairs continue to administer the receipt and distribution of Zakat in accordance with the teachings of Islam for the relief of those in need and destitute, while the Sadaqah were distributed for everybody in need.

Future Plan

The management of this organisation realised the need for the expansion of the MAN Building on 365 Old Kent Road to cater for the growing numbers of worshippers and have therefore commenced the rebuild of the centre to a more befitting, spacious six storey modern edifice. The Project plan is in three phases and the first phase is ongoing. We will be seeking funds for the completion of this project from all Muslims individuals and Islamic international institutions.

The management will continue to appeal for maintenance funds to manage our temporary Mosque located at 460-462 Old Kent Road SE1 5AG in order to continue our worship and other activities unhindered before the completion of our Permanent site. The management also intend to continue providing services in a similar way and continue laying emphasis on propagation of Islam in accordance with the Qur'an and authentic Hadith and place great importance on sharing a good understanding of Islam with non-Muslims, neighbours and the general public whilst gaining an understanding of their faiths, cultures and traditions.

Financial Review

The charity registered number 327287 ("**the Transferor**") agreed to merge with the charity CIO registered number 1179477 ("**the Transferee**") and to transfer all of its property to the Transferee on 31 December 2019 as detailed in the balance brought forward on 1 January 2022 in terms of surplus, assets and liabilities.

Our restricted funds raised towards rebuilding the existing Mosque or build a new multipurpose Mosque and Islamic Cultural Centre has strengthened by £333,271 in 2024 while 2023 was £362,090 due to extensive fundraising efforts towards rebuilding the Mosque.

Policy on Reserves

The trustees aim to maintain free reserves in unrestricted funds and have approved a policy of raising reserves to the level needed to cover three months operating expenditure, equivalent to £101,437 and £77,935 for 2024 and 2023. Our policy is, therefore, to continue building up our free reserves to the ideal level by means of annual operating surpluses and supplemented by general-purpose appeals from time to time. The unrestricted reserves of the Association at 31 December 2024 increased to £51,960 (2023: £24,022) was more compare to the target. It is anticipated that progress will be made further towards improving on this target in 2025 by the CIO. Any surplus funds which are not likely to be needed to pay for activities were invested to earn profit. At the end of the year our unrestricted reserves increased by £27,938 compared to £22,339 in 2023 due to attracting more unrestricted funds for general purpose spending.

Risk Assessment

The charity trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

The Trustees annually review the risks that the charity faces. To date these have mainly related to:

- Achievement of our aims and objectives; and
- Meeting the expectations of our beneficiaries or supporters.

The Trustees review these risks on an on-going basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified. In particular, insurance cover is in place and the finances of the Mosque are kept under review.

Statement of Trustees Responsibilities

Charity law 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 at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities

The trustees are responsible for:

- keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2016
- safeguarding the assets and taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 08 October 2025 and signed on their behalf by:

Abduljelil Oladejo

**Abdul-Jelil Oladejo (President)
Executive Committee/Management Trustees**

MUSLIM ASSOCIATION OF NIGERIA (UK)
INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF Muslim Association of Nigeria (UK)



I report on the charity for the year ended 31 December 2024, which are set set out on pages 6 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by been a qualified member of Association of Chartered Certified Accountants.

It is my responsisblity to:

- . examine the accounts under section 145 of the 2011 Act;
- . to follow the procedure laid down in the General Direction given by the Charity Commission under section 145(5)(b) of the 2011 Act; and;
- .to state whether particular matters have come to my attention.

Basis of independent examiner's report

comparison of the accounts presented with those records. It also includes consideration of any unusual or any such matters. The procedure undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that, in any material respect, the requirements:

- . to keep accounting records in accordance with section 130 of the 2011 Act; and
- . to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met.

or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Financial statements to be reached.

Ajibola Lemo (FCCA, MSc)
For and on behalf of LEMO CORPORATE

Date... 08/10/2025

MUSLIM ASSOCIATION OF NIGERIA (UK)

**Statement of Financial Activities
for the year ended 31 December 2024**

				2024	2023
		Unrestricted	Restricted	Total Fund	Total Fund
	<u>Notes</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Income Resources					
Voluntary Income	2	156,030	333,271	489,301	472,659
Activities for generating Funds	3	60,992		60,992	64,636
Investment Income	4	75		75	23
Charitable activities	5	26,117		26,117	21,102
Other Income resources		72,250		72,250	36,249
Total Income Resources		315,464	333,271	648,735	594,669
Resources Expended					
Support costs of activities in furtherance of the charity's objects	12.2	273,732	5,650	279,382	211,972
Management & Administration of Charity	12.3	13,794	112,372	126,166	99,766
Total Income Expended		287,526	118,022	405,548	311,738
Net incoming/(outgoing) resources		27,938	215,249	243,187	282,931
Net Movements in Funds		27,938	215,249	243,187	282,931
Fund balances b/fwd		24,022	1,757,542	1,781,564	1,498,633
Funds balances c/fwd		51,960	1,972,791	2,024,751	1,781,564

MUSLIM ASSOCIATION OF NIGERIA (UK)
Balance Sheet
as at 31 December 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	7	2,395,515	2,183,581
Current assets			
Debtors	8	-	-
Cash at bank and in hand		444,923	373,678
		<u>444,923</u>	<u>373,678</u>
Creditors: amounts falling due within one year	9	(22,482)	87,126
Net current assets		<u>422,441</u>	<u>286,552</u>
Total assets less current liabilities		<u>2,817,956</u>	<u>2,470,133</u>
Creditors: amounts falling due after more than one year	10	(793,205)	(688,569)
Net assets		<u>2,024,751</u>	<u>1,781,564</u>
<u>Funds of the charity</u>			
Unrestricted Fund	12	51,960	24,022
Restricted Fund	12	1,972,791	1,757,542
Restricted and Unrestricted Funds c/fwd.		<u>2,024,751</u>	<u>1,781,564</u>

abduljeliloladejo

Abdul-Jelil Oladejo - President
Trustee
 Approved by the board on 8 October 2025

risikatobikoya

Risikat Obikoya
Trustee

MUSLIM ASSOCIATION OF NIGERIA (UK)
Notes to the Financial Statement
for the year ended 31 December 2024

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Incoming Resources

Income is mainly from voluntary donations, grants and bank interest received are included in the financial statements when received.

Resources Expended

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category.

Taxation

As a charity, the charitable funds are exempt from corporation tax but not from VAT. Irrecoverable VAT is, in accordance with standard accounting practice, included in the cost of those items to which it relates.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% straight line
Motor vehicles	25% straight line

2 Voluntary Income	Unrestricted	Restrict	2024	2023
	£	£	£	£
Donations	101,805	333,271	435,076	472,636
Grants	10,000		10,000	28,510
Qubani -	38,600		38,600	
Subscriptions	5,625		5,625	4,770
	<u>156,030</u>	<u>333,271</u>	<u>489,301</u>	<u>505,916</u>
3 Activities for generating funds	Unrestricted	Restrict	2024	2023
	£	£	£	£
Markaz fees	53,676		53,676	56,414
Markaz other income	7,316		7,316	8,222
	<u>60,992</u>	<u>-</u>	<u>60,992</u>	<u>64,636</u>
4 Investment Income	Unrestricted	Restrict	2024	2022
	£	£	£	£
Bank Interest	<u>75</u>		<u>75</u>	<u>23</u>
5 Income from Charitable activities	Unrestricted	Restrict	2024	2023
	£	£	£	£
Eids - Fitr and Adha	6,636		6,636	3,376
Other Function Income - Ramadan	8,140		8,140	5,666
Printing - Calender and Prayer book	450		450	255
Elders and Youth activities	10,891		10,891	11,805
	<u>26,117</u>	<u>-</u>	<u>26,117</u>	<u>21,102</u>
6 Markaz Trading Cost	Unrestricted	Restrict	2024	2023
	£	£	£	£
Markaz Salaries & Wages	48,257		48,257	49,283
Markaz - Pensions	4,201		4,201	5,437
Employers NI & Pension			-	
	<u>52,458</u>	<u>-</u>	<u>52,458</u>	<u>54,720</u>

MUSLIM ASSOCIATION OF NIGERIA (UK)
Notes to the Financial Statement
for the year ended 31 December 2024

7 Tangible fixed assets

	Land & Building	Furniture & fittings	Computers & equipment	Motor vehicles	Total
Cost	£	£	£	£	£
At 1 January 2024	2,179,291	62,323	45,043	-	2,286,657
Additions	213,906	0	-	-	213,906
At 31 December 2024	2,393,197	62,323	45,043	-	2,500,563
Depreciation					
At 1 January 2024	0	60,287	42,789	-	103,076
Charge for the year	0	1,018	954	-	1,972
At 31 December 2024	0	61,305	43,743	-	105,048
Net book value					
At 31 December 2024	2,393,197	1,018	1,300	-	2,395,515
At 31 December 2023	2,179,291	2,036	2,254	-	2,183,581

8 Cash at bank and in hand

	Unrestricted	Restricted	Total fund 2024	Total fund 2023
	£	£	£	£
Cash on hand			-	2,346
Elder's Acc - 1514	24,410		24,410	42,551
Main Acc - 7814	4,197		4,197	12,245
Maintance Acc - 911	7,360		7,360	6,025
Markaz - 1543	16,310		16,310	10,424
OKR - LLOYDS - 4937		359,463	359,463	283,032
Welfare Acc	6,832		6,832	
NatWest	6,000		6,000	
Youth Acc - 1167	20,351		20,351	17,055
	85,460	359,463	444,923	373,678

9 Creditors: amounts falling due within one year

	£	£
Trade creditors	15,482	79,926
Accountant Fees	1,000	1,200
Other creditors - Jonazah	6,000	6,000
	22,482	87,126

10 Creditors: amounts falling due after one year

	£	£
Creditors - Quad Hasan	545,351	401,031
Other creditors	247,854	287,538
	793,205	688,569

11 Funds of the charity

	Unrestricted	Restricted	Total fund 2024	Total fund 2023
	£	£	£	£
At 1 January 2024	24,022	1,757,542	1,781,564	1,498,633
Net Funds for the period	27,938	215,249	243,187	282,931
At 31 December 2024	51,960	1,972,791	2,024,751	1,781,564

12 Detailed Income and Expenditure Account
For the year ended 31 December 2023

			2024	2023
	Unrestricted	Restrict	Total fund	Total fund
	£	£	£	£
12.1 INCOMING RESOURCES				
Voluntary Income , Donations etc	315,389	333,271	648,660.00	594,646
Bank interest received	75		75.00	23
Total Incoming Resources	315,464	333,271	648,735	594,669

OUTGOING RESOURCES

12.2 Support costs of activities in furtherance of the Charity's objects:

Salaries & wages	124,223		124,223.00	111,031
PAYE- Tax & NIC	5,827		5,827.00	10,030
Honorarium - Imams	1,640		1,640.00	3,150
Payment-Qurbani 2023	38,545		38,545.00	23,100
Charitable activities	2,050		2,050.00	5,483
Lease - Telephone	4,116		4,116.00	7,032
Printing, postage & stationery	488		488.00	814
Admin/Fund raising Expenses	12,920	5,650	18,570.00	16,993
Functions expenses - Meals etc	74,310		74,310.00	25,642
Markaz - Book expenses	1,727		1,727.00	1,927
Youth Expenses	7,886		7,886.00	6,770
	273,732	5,650	279,382	211,972

12.3 Management and Administration of Charity:

Rent - Temporary Accommodation	-	53,143	53,143	64,989
Hoarding Licence		19,669	19,669	-
Travelling and subsistence		2,599	2,599	-
Light & heat				-
Bank charges	1,223		1,223	1,306
Telephone & fax	99		99	1,183
Utilities	1,524		1,524	873
Insurance		919	919	857
Membership/subscription	-		0	300
Markaz Walimah Expenses	2,221		2,221	-
Repairs & Maintenance	512		512	1,230
Software	468	542	1,010	1,416
Markaz publishing & stationery	2,859		2,859	-
Depreciation charge	1,972		1,972	2,412
Accountancy fees	1,000		1,000	1,200
Media, TV & Publicity	1,916	35,500	37,416	24,000
	13,794	112,372	126,166	99,766

Accounts

Charity Registered number
1179477

MUSLIM ASSOCIATION OF NIGERIA (UK)

Report and Financial Statements

31 December 2023

MUSLIM ASSOCIATION OF NIGERIA (UK)
Report and Financial Statement

Contents

	Page
Charity information	1
Trustees' report	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance sheet	6
Notes to the Financial Statements	7 - 8
(inclusive of detailed Income & Expenditure)	9
Detailed Income and Expenditure Account	

MUSLIM ASSOCIATION OF NIGERIA (UK)

Charity Information

Executive Committee/ Management Trustees

Idris Eletu	President
Abdu-Jelil Oladejo	Vice President
Olatunde Sanusi	Secretary General
Kamaldeen Sadiku	Assistant Secretary General
Karamot Onitolo	Treasurer
Abosede Zainab Adewusi	Financial Officer
Saidat Oketunde	Education Officer
Teslim Akinpeju	Publicity Officer
Hassan Olawale Abdul-Ganiyu	Press Officer
Abdulrahman Amode	Welfare Officer (Male)
Mufidat Adeyemi	Welfare Officer (Female)
Olanrewaju Daud	Social Officer (Male)
Monsurat Oyenuga	Social Officer (Female)
Taofiq Akinpeju	Youth Amir
Jubril Sulayman	Security/Health & Safety Officer
Sherifat Ibrahim	Elders' Group Liaison Officer
Tajudeen Salami	Imam
Adesina Alabi	Ex-Officio 1
Abiola Ogunsola	Ex-Officio 2

Holding Trustees

Alhaji Mudathir Yussuf	Chairman
Alhaji Ganiy Ajobo	
Bro Al-Ameen Amodu	
Alhaja Risikat Iyabo Mustapha	
Alhaja Kafayat Shofolahan	

Council for Religious Affairs:

Alhaji Tajudeen Salam	Imam
Alhaji K Abdul-Fatai	Deputy Imam
Alhaji Ola Yusuff	Secretary
Alhaji Taofeek Fagbohun	
Alhaji Lukmon Adesina	
Alhaji Sulaiman Ayetoro	
Alhaji Dhikrullah Mustapha	
Dr Akeem Adetunji	
Bro Uthman Adesina	
Alhaja M.B Elias	

Independent Examiner

Ajibola Lemo (FCCA , Msc)
Lemo Corporate
Chartered Certified Accountants
815 Old Kent road,
London,
SE15 1NX.

Bankers

Lloyds TSB
Camberwell Green Branch
25 Camberwell Green Road
London. SE5 7AB

Natwest
10 Southwark St,
London.
SE1 1TJ

Registered office

Old Kent Road Mosque
MAN Building
365 Old Kent Road
London.
SE1 5JH

Registered number

1179477

MUSLIM ASSOCIATION OF NIGERIA (UK)

Trustees' report

The trustees present their report along with the financial statements of the Charity for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 11 to 16 and comply with the charity's constitution and applicable law. The association is a registered Charity and acts entirely as a non-profit making organisation.

Structure, Governance & Management

The charity is a Charitable Incorporated Organisation (CIO) Association with registration number 1179477 on 8 August 2018.

The trustees who have served during the year 2023 are set out on page 2. Board of Trustees are appointed at the Special General House Meeting upon the recommendation of the Executives. Members of the Board of Trustees who have served for two years may be re-appointed for another term. The Board of Trustees holds Trustees' meetings at least three times a year while the Executive Committee met at least four times in a year and much more frequently if need be. The Executives deals with the day to day management of the association and report to the general house for approval on major issues.

The trustees are very grateful to all the volunteers who helped in one way or the other, particularly those who are carrying out fund-raising on our behalf. The public have been generous with their donations towards the rebuild of the OKR Mosque.

The present Executive Committee/Management Trustees, that starts their tenure from the 19th December 2021 were:

Idris Eletu	- President
Abdul- Jelil Oladejo	- Vice President
Olatunde Sanusi	- Sec-General
Karamot Onitolo	- Treasurer
Zainab Adewusi	- Financial Officer
Saidat Oketunde	- Educ. Officer
Olanrewaju Daud	- Social Officer (M)
Taofiq Akinpeju	- Youth Amir
Hawwa Opeolu	- Youth Amirah
Tajudeen Salami	- Imam
Adesina Alabi	- Ex-Officio 1
Abiola Ogunsola	- Ex-Officio 2

Objectives & Activities

The association is a dynamic and forward thinking organisation, aims to promote any charitable purposes for the benefit of Muslims of Nigerian origin/residents in the United Kingdom, local community of the London Borough of Southwark at large and in particular: (I) the relief of poverty and distress, and (II) the advancement of the Islamic faith.

When planning our activities for the year, the trustees have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular the association try to enable ordinary people to live out their faiths as part of our community through the following activities: 5 daily prayers, Jumuah (Friday) prayers, Taraweeh (Night voluntary prayers during Ramadan), Eid (Festive) prayer, weekly prayer for remembrance of Allah (Dhikr), End of the month lectures, Elders' dinner & lecture held every last Saturday of the month, Elders' outing, Aqiqah (naming ceremony), Nikahi (marriage ceremony) & Janazah (burial rite), provision of Islamic education for adults and children, Youth Outing, lecture, Eid dinner, Conferences, Symposium, Workshops, various fundraising activities, provision of Iftar (meals for breaking fast), Dinners, Donation to the needy and use of the Associations' hall for meetings and

Achievements and Performance

The demands for the association's services continue to widen in response to Muslim needs and public awareness of Islam. During the year the Association carried out the following activities considered to provide benefit to those who worship at the Mosque and the wider community of London Borough of Southwark and beyond:

The weekly online enlightenment programmes called (OYWB) to educate our members and all Muslims by extension on the various Islamic teachings and contemporary issues. The Elders Annual trips, Elders Annual Eid Party, Mosque Appeal Fundraising during Ramadan, Fundraising for different projects, Provision of Iftar for 30 days during Ramadan, Eid-el-Fitri dinner, Eid-el-Adha dinner, Tafsir Qur'an (Ramadan Lecture) every Saturday and Sunday during Ramadan, the Youths Annual External and Internal Camp. There were various Walimah Celebrations, weekly lectures, Friday Prayers and lectures, end of month prayers and lectures, quarterly recitation of the whole Qur'an and Counselling on various issues took place throughout the year. There was a number of Ash-shadah (declarations of faith by revert Muslim). Also were series of maintenance and general repairs to the Masjid

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The charity registered number 327287 ("**the Transferor**") agreed to merge with the charity CIO registered number 1179477 ("**the Transferee**") and to transfer all of its property to the Transferee on 31 December 2019 as detailed in the balance brought forward on 1 January 2022 in terms of surplus, assets and liabilities.

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Risk Assessment

The charity trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

The Trustees annually review the risks that the charity faces. To date these have mainly related to:

- Achievement of our aims and objectives; and
- Meeting the expectations of our beneficiaries or supporters.

The Trustees review these risks on an on-going basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified. In particular, insurance cover is in place and the finances of the Mosque are kept under review.

Statement of Trustees Responsibilities

Charity law 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 at the year end and of its incoming resources and resources expended during that year. In preparing those financial

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities

The trustees are responsible for:

- keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2016
- safeguarding the assets and taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 25 October 2024 and signed on their behalf



Idris Eletu (President)
Executive Committee/Management Trustees

MUSLIM ASSOCIATION OF NIGERIA (UK)
INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF Muslim Association of Nigeria (UK)



I report on the charity for the year ended 31 December 2023, which are set set out on pages 6 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by been a qualified member of Association of Chartered Certified Accountants.

It is my responsiblity to:

- . examine the accounts under section 145 of the 2011 Act;
- . to follow the procedure laid down in the General Direction given by the Charity Commission under section 145(5)(b) of the 2011 Act; and;
- .to state whether particular matters have come to my attention.

Basis of independent examiner's report

comparison of the accounts presented with those records. It also includes consideration of any unusual or any such matters. The procedure undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that, in any material respect, the requirements:

- . to keep accounting records in accordance with section 130 of the 2011 Act; and
- . to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met.

or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Financial statements to be reached.

Ajibola Lemo (FCCA, MSc)
For and on behalf of LEMO CORPORATE

Date... 25 October 2024

MUSLIM ASSOCIATION OF NIGERIA (UK)

Statement of Financial Activities for the year ended 31 December 2023

				2023	2022
	<u>Notes</u>	Unrestricted £	Restricted £	Total Fund £	Total Fund £
Income Resources					
Voluntary Income	2	110,569	362,090	472,659	593,574
Activities for generating Funds	3	64,636		64,636	60,132
Investment Income	4	23		23	6,814
Charitable activities	5	21,102		21,102	9,830
Other Income resources		36,249		36,249	46,521
Total Income Resources		232,579	362,090	594,669	716,871
Resources Expended					
Support costs of activities in furtherance of the charity's objects	10.2	201,834	10,138	211,972	220,363
Management & Administration of Charity	10.3	8,406	91,360	99,766	199,822
Total Income Expended		210,240	101,498	311,738	420,185
Net incoming/(outgoing) resources		22,339	260,592	282,931	296,686
Net Movements in Funds		22,339	260,592	282,931	296,686
Fund balances b/fwd		1,683	1,496,950	1,498,633	1,201,947
Funds balances c/fwd		24,022	1,757,542	1,781,564	1,498,633

MUSLIM ASSOCIATION OF NIGERIA (UK)
Balance Sheet
as at 31 December 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	7	2,183,581	2,067,513
Current assets			
Debtors	8	-	34,000
Cash at bank and in hand		373,678	75,941
		<u>373,678</u>	<u>109,941</u>
Creditors: amounts falling due within one year	10	(87,126)	67,925
Net current assets		<u>286,552</u>	<u>42,016</u>
Total assets less current liabilities		<u>2,470,133</u>	<u>2,109,529</u>
Creditors: amounts falling due after more than one year	11	(688,569)	(610,896)
Net assets		<u>1,781,564</u>	<u>1,498,633</u>
<u>Funds of the charity</u>			
Unrestricted Fund	12	24,022	1,683
Restricted Fund	12	1,757,542	1,496,950
Restricted and Unrestricted Funds c/fwd.		<u>1,781,564</u>	<u>1,498,633</u>



Idris Eletu - President
Trustee

Approved by the board on 25 October 2024



Karamot Onitolo
Trustee

MUSLIM ASSOCIATION OF NIGERIA (UK)**Notes to the Financial Statement****for the year ended 31 December 2023****1 Accounting policies*****Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Incoming Resources

Income is mainly from voluntary donations, grants and bank interest received are included in the financial statements when received.

Resources Expended

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category.

Taxation

As a charity, the charitable funds are exempt from corporation tax but not from VAT. Irrecoverable VAT is, in accordance with standard accounting practice, included in the cost of those items to which it relates.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery

25% straight line

Motor vehicles

25% straight line

2 Voluntary Income	Unrestricted	Restrict	2023	2022
	£	£	£	£
Donations	110,546	362,090	472,636	564,857
Grants	28,510		28,510	25,947
Subscriptions	4,770		4,770	2,770
	<u>143,826</u>	<u>362,090</u>	<u>505,916</u>	<u>593,574</u>
3 Activities for generating funds	Unrestricted	Restrict	2023	2022
	£	£	£	£
Markaz fees	56,414		56,414	52,776
Markaz other income	8,222		8,222	7,356
	<u>64,636</u>	<u>-</u>	<u>64,636</u>	<u>60,132</u>
4 Investment Income	Unrestricted	Restrict	2023	2022
	£	£	£	£
Bank Interest	<u>23</u>		<u>23</u>	<u>6,814</u>
5 Income from Charitable activities	Unrestricted	Restrict	2023	2022
	£	£	£	£
Eids - Fitr and Adha	3,376		3,376	5,205
Other Function Income - Ramadan	5,666		5,666	2,144
Printing - Calender and Prayer book	255		255	386
Elders and Youth activities	11,805		11,805	2,095
	<u>21,102</u>	<u>-</u>	<u>21,102</u>	<u>9,830</u>
6 Markaz Trading Cost	Unrestricted	Restrict	2023	2022
	£	£	£	£
Markaz Salaries & Wages	49,283		49,283	48,454
Markaz - Pensions	5,437		5,437	411
Employers NI & Pension			-	1,037
	<u>54,720</u>	<u>-</u>	<u>54,720</u>	<u>49,902</u>

MUSLIM ASSOCIATION OF NIGERIA (UK)
Notes to the Financial Statement
for the year ended 31 December 2023
7 Tangible fixed assets

	Land & Building	Furniture & fittings	Computers & equipment	Motor vehicles	Total
Cost	£	£	£	£	£
At 1 January 2023	2,061,157	62,323	44,696	14,004	2,182,180
Additions	118,134	0	347	-	118,481
At 31 December 2023	2,179,291	62,323	45,043	14,004	2,300,661
Depreciation					
At 1 January 2023	0	59,269	41,835	13,564	114,668
Charge for the year	0	1,018	954	440	2,412
At 31 December 2023	0	60,287	42,789	14,004	117,080
Net book value					
At 31 December 2023	2,179,291	2,036	2,254	-	2,183,581
At 31 December 2022	2,061,157	3,054	2,861	440	2,067,512

8 Debtors

	£	£
Trade debtors	-	34,000
	-	34,000

9 Cash at bank and in hand

	Unrestricted	Restricted	Total fund 2023	Total fund 2022
	£	£	£	£
Cash on hand	2,346		2,346	
Elder's Acc - 514	42,551		42,551	37,612
Main Acc - 814	12,245		12,245	400
Maintance Acc - 911	6,025		6,025	4,201
Markaz - 543	10,424		10,424	19,175
OKR - LLOYDS - 937		283,032	283,032	8,122
Welfare Acc			-	3,956
Youth Acc - 167	17,055		17,055	2,475
	90,646	283,032	373,678	75,941

10 Creditors: amounts falling due within one year

	£	£
Other taxes and social security		32,760
Trade creditors	79,926	28,290
Accountant Fees	1,200	875
Other creditors - Jonazah	6,000	6,000
	87,126	67,925

11 Creditors: amounts falling due after one year

	£	£
Creditors - Quad Hasan	401,031	305,960
Other creditors	287,538	304,936
	688,569	610,896

12 Funds of the charity

	Unrestricted	Restricted	Total fund 2023	Total fund 2022
	£	£	£	£
At 1 January 2023	1,683	1,496,950	1,498,633	1,201,947
Net Funds for the period	22,339	260,592	282,931	296,686
At 31 December 2023	24,022	1,757,542	1,781,564	1,498,633

MUSLIM ASSOCIATION OF NIGERIA (UK)
Notes to the financial statements (continued)

10 Detailed Income and Expenditure Account
For the year ended 31 December 2023

			2023	2022
	Unrestricted	Restrict	Total fund	Total fund
	£	£	£	£
10.1 INCOMING RESOURCES				
Voluntary Income , Donations etc	232,556	362,090	594,646.00	716,871
Bank interest received	23		23.00	-
Total Incoming Resources	232,579	362,090	594,669	716,871

OUTGOING RESOURCES

10.2 Support costs of activities in furtherance of the Charity's objects:

Salaries & wages	111,031		111,031.00	137,829
PAYE- Tax & NIC	10,030		10,030.00	7,719
Honorarium - Imams	3,150		3,150.00	
Payment-Qurbani 2023	23,100		23,100.00	-
Charitable activities	5,483		5,483.00	19,450
Donations & welfare				1,600
Lease - Telephone	7,032		7,032.00	6,904
Instrumentalist/music expenses	-		-	
Printing, postage & stationery	814		814.00	1,348
Admin/Fund raising Expenses	6,855	10,138	16,993.00	7,450
Functions expenses	25,642		25,642.00	28,572
Markaz - Book expenses	1,927		1,927.00	8,354
Youth Expenses	6,770		6,770.00	1,138
	201,834	10,138	211,972	220,364

10.3 Management and Administration of Charity:

Rent - Temporary Accommodation	0	64,989	64,989	71,587
Light & heat				8,683
Bank charges	1,306		1,306	2
Telephone & fax	1,183		1,183	1,673
Utilities	873		873	-
Insurance		857	857	
Membership/subscription	300		300	
Ramadan Expenses	-		0	1,390
Repairs & Maintenance	-	1,230	1,230	2,297
Sundry expenses	-		0	8,708
Software	1,132	284	1,416	1,144
Postage and Carriage	-		0	511
Depreciation charge	2,412		2,412	2,119
Accountancy fees	1,200		1,200	875
Media, TV & Publicity	-	24,000	24,000	-
Other legal and professional	0		0	100,833
	8,406	91,360	99,766	199,822

Accounts

Muslim Association of Nigeria (UK)
Report & Financial Statements
For the year ended 31 December 2022

Charity no: 1179477

Contents

Charity information	2-3
Trustees report	4-7
Independent examiner's report	8
Statement of financial activities	9
Balance sheets	10
Notes to the financial statements	11-16

Charity information

Charity number (CIO): 1179477

Executive Committee/ Management Trustees

Idris Eletu	President
Abdul-Jelil Oladejo	Vice President
Olatunde Sanusi	Secretary General
Kamaldeen Sadiku	Assistant Secretary General
Karamot Onitolo	Treasurer
Abosedo Zainab Adewusi	Financial Officer
Saidat Oketunde	Education Officer
Teslim Akinpeju	Publicity Officer
Hassan Olawale Abdul-Ganiyu	Press Officer
Abdulrahman Amode	Welfare Officer (Male)
Mufidat Adeyemi	Welfare Officer (Female)
Olanrewaju Daud	Social Officer (Male)
Monsurat Oyenuga	Social Officer (Female)
Taofiq Akinpeju	Youth Amir
Jubril Sulayman	Security/Health & Safety Officer
Sherifat Ibrahim	Elders' Group Liaison Officer
Tajudeen Salami	Imam
Adesina Alabi	Ex-Officio 1
Abiola Ogunsola	Ex-Officio 2

Holding Trustees: Alhaji Mudathir Yussuf
(28/12/14-Present) Alhaji Ganiy Ajobo
 Bro Al-Ameen Amodu
 Alhaja Risikat Iyabo Mustapha
 Alhaja Kafayat Shofolahan

Chairman

Council for Religious Affairs:

Alhaji Tajudeen Salam	Imam
Alhaji K Abdul-Fatai	Deputy Imam
Alhaji Ola Yusuff	Secretary
Alhaji Taofeek Fagbohun	
Alhaji Lukmon Adesina	
Alhaji Sulaiman Ayetoro	
Alhaji Dhikrullah Mustapha	
Dr Akeem Adetunji	
Bro Uthman Adesina	
Alhaja M.B Elias	

Location and

Correspondence: Old Kent Road Mosque
MAN Building
365 Old Kent Road
London. SE1 5JH

**Independent
Examiner:**

Maroof Adeoye MBA DChA FCIE MInstF
Registered Charity Independent Examiner
Accman & Co Accountants
Maroof Suite
30 Union Road
Croydon. CR0 2XU

Bankers:

Lloyds TSB
Camberwell Green Branch
25 Camberwell Green Road
London. SE5 7AB

Al Rayan Bank
44 Hans Crescent
London. SW1X 0LZ

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Risk Assessment

The charity trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

The Trustees annually review the risks that the charity faces. To date these have mainly related to:

- Achievement of our aims and objectives; and
- Meeting the expectations of our beneficiaries or supporters.

The Trustees review these risks on an on-going basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified. In particular, insurance cover is in place and the finances of the Mosque are kept under review.

Statement of Trustees Responsibilities

Charity law 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 at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities

The trustees are responsible for:

- keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2016
- safeguarding the assets and taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 30 October 2023 and signed on their behalf by:



Idris Eletu (President)
Executive Committee/Management Trustees

Independent Examiner's report

To the trustees of Muslim Association of Nigeria (UK)

I report to the charity trustees on my examination of the accounts of the Association for the year ended 31 December 2022, which are set out on pages 9 to 16.

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 Charity Independent Examiners (ACIE).

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.



Maroof Adeoye MBA DChA FCIE MInstF
Registered Charity Independent Examiner
Accman & Co Accountants
Maroof Suite, 30 Union Road
Croydon, Surrey. CR0 2XU

Date: 30 October 2023

Statement Of Financial Activities

for the year ended 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary Income	2	124161	469413	593574	230889
Activities for generating funds	3	60132	-	60132	49374
Investment income	4	75	6739	6814	2
Incoming resources from charitable activities					
	5	9830	-	9830	5737
Other incoming resources		46521	-	46521	7699
Total incoming resources		240719	476152	716871	293701
RESOURCES EXPENDED					
Cost of Generating Funds					
Cost of generating voluntary income	6	128337	88967	217304	276076
Fundraising trading costs	7	49902	-	49902	64996
Charitable activities	8	51271	-	51271	19519
Governance costs	9	9700	92008	101708	117912
Other resources expended		-	-	-	-
Total resources expended		239210	180975	420185	478503
Net incoming/(outgoing) resources		1509	295177	296686	(184802)
Total funds brought forward		174	1201773	1201947	1386749
Total funds carried forward	15	1683	1496950	1498633	1201947

All incoming resources are derived from continuing operations. The charity has no other gains or losses other than those recognised in the Statement of Financial Activities.

The notes on pages 11 to 16 form part of these financial statements.

Balance sheets as at 31 December 2022

	Note	£	2022 £	2021 £
Fixed assets				
Tangible assets	10		2067513	1084828
Current assets				
Debtors	11	34000		34000
Cash at bank and in hand	12	<u>75941</u>		<u>497690</u>
Total current assets		109941		531690
Current Liabilities				
Creditors:				
amounts falling due within one year	13	<u>678821</u>		<u>414571</u>
Net current assets			(568880)	117119
Total Net Assets			<u>1498633</u>	<u>1201947</u>
Funds of the charity				
Unrestricted income funds	14		1683	174
Restricted income funds	14		1496950	1201773
Total funds			<u>1498633</u>	<u>1201947</u>

The notes on pages 11 to 16 form part of these financial statements.

Approved by the board of trustees on 30 October 2023 and signed on its behalf by:



Idris Eletu (President)
Executive Committee/Management
Trustees Member



Karamot Onitolo (Treasurer)
Executive Committee/Management
Trustees Member

Notes to the financial statements

1. Principal accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Accounting convention

The financial statements have been prepared in accordance with applicable accounting standards and under the historical cost accounting rules as modified by the inclusion of fixed asset investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice, the Charities SORP 2005 (Accounting and Reporting by Charities) and comply with the Charities (Accounts and Reports) regulations issued under the Charities Act 2011.

Funds accounting

Unrestricted funds comprise those funds, which the trustees are free to use in accordance with the charitable objects.

Restricted funds are funds, which have been given for particular purposes and projects. The restricted fund must be used wholly to rebuild existing mosque or acquire new premises or land to build a purpose build Mosque and Islamic Cultural Centre. Expenditure incurred in relation to the restricted funds is calculated in accordance with the claims for funding made by the charity to achieve its purpose.

Incoming resources

The income figure represents cash donations and grants from the public sector, companies, charitable foundations and private individuals received during the year. Income relating to specific periods is apportioned over the accounting periods to which it relates. All other income is recognised when received. Restricted income is used in accordance with specific restrictions imposed by donors.

Bank interest

Bank interest is recognised as incoming resources when it is credited to the bank statement. All bank interest is treated as unrestricted income to the general fund.

Resources expended

Expenditure is charged on an accrual basis, inclusive of irrecoverable VAT. The costs of activities in furtherance of the charity's objects include the costs directly incurred in providing activities together with support costs. Support costs primarily related to the employment of staff involved in the delivery of service and the maintenance of premises and equipment in use. Where costs cannot be directly attributable to particular headings they have been allocated on a basis consistent with the use of resources. Other overheads have been allocated on the basis of the headcount.

Fixed assets and depreciation

Tangible fixed assets costing more than £200 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is not charged on freehold building as the residual value is considered to be higher than the carrying value. Furniture and equipment is written down using reducing balance method of depreciation over their estimated useful economic lives.

Taxation

The association is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

2. Voluntary income

	Unrestricted Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
	£	£	£	£
Donations	95444	469413	564857	149125
Grants	25947		25947	78217
Subscriptions	2770	-	2770	3546
	124161	469413	593574	230888

3. Activities for generating funds

	Unrestricted Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
	£	£	£	£
Markaz fees	52776	-	52776	47111
Markaz other income	7356	-	7356	2263
	60132	0	60132	49374

4. Investment income

	Unrestricted Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
	£	£	£	£
Bank Deposit Profit Share	75	6739	6814	2
	75	6739	6814	2

5. Incoming resources from charitable activities

	Unrestricted Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
Aqiqa and Nikah		-	-	
Eids - Fitr and Adha	5205	-	5205	1485
Other Function Income - Ramadan	2144	-	2144	2742
Printing - Calendar and Prayer Book	386	-	386	1510
Elders and Youth activities	2095	-	2095	0
	9830	0	9830	5737

6. Cost of generating voluntary income

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Salaries& Wages Net	77396	11979	89375	79088
PAYE-Tax & NIC	6271		6271	18039
Building Security	0		-	306
Casual Cleaners	0		-	510
Refuse Disposal	0		-	6560
Pension	1673		1673	4730
Telephone	6904		6904	5354
Heating & Electricity & Rent	8683	71587	80270	100387
Building Insurance	0		-	44
Building Rep&Maint	2297		2297	132
Admin/Fundraising Exp	2497	4953	7450	12259
Software exp	946	198	1144	4152
Bank Charges	2		2	1428
Gift, ZakatFitr & Donations	1350	250	1600	29523
Van Expenses	0	0	-	369
Markaz Expenses	8354		8354	0
Youth Expenses	1138	0	1138	0
Welfare	0		-	4550
Depreciation – furniture & equipment	2118		2118	2825
Sundries	8708		8708	5820
	128337	88967	217304	276076

7. Fundraising trading costs

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Markaz Salaries & wages	48454	-	48454	63653
Pensions - Markaz	411	-	411	-
Employers NI&Pension contributions	1037	-	1037	1343
	49902	0	49902	64996

8. Charitable activities costs

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Functions expenses	28572	0	28572	15237
Ramadan expenses	1390	-	1390	1895
Eids expenses	19450	-	19450	0
Postage & printing	511	-	511	2048
Stationery	1348	-	1348	339
	51271	0	51271	19519

9. Governance

	Unrestricted Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
	£	£	£	£
Legal and Professional Fees	8825	92008	100833	116562
Accountancy services charges	875	-	875	1350
	9700	92008	101708	117912

10. Tangible assets

	Buildings	Vehicles	Furniture	IT equipment	2022 Total	2021 Total
	£	£	£	£	£	£
Cost						
At 1 January 2022	1076354	14004	62323	44696	1197377	446830
Additions	984803	-	0	-	984803	750547
Disposals	-	-	-	-	-	-
At 31 December 2022	2061157	14004	62323	44696	2182180	1197377
Depreciation						
At 1 January 2022	-	13418	58251	40881	112549	109724
Disposals	-	-	-	-	-	-
Charge this period	-	147	1018	954	2119	2825
At 31 December 2022	-	13564	59269	41835	114667	112549
Net book value						
At 31 December 2022	2061157	440	3054	2861	2067513	1084828
At 31 December 2021	1076354	587	4073	3815	1084828	337106

11. Debtors

	Unrestricted Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
	£	£	£	£
Prepayment & accrued income	0	-	-	-
Other taxes and social security incl salary	-	-	-	-
Other Debtors - Loans	34000	-	34000	34000
	34000	0	34000	34000

12. Cash at bank and in hand

	Unrestricted Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
	£	£	£	£
Cash in hand	0	-	-	0
Treasurer/Main	400	-	400	5567
Markaz	19175	-	19175	34838
FundRaise/OKR		8122	8122	370112
Maintenance	4201	-	4201	27499
Elders	37612	-	37612	40501
Youth	2475	-	2475	10305
Welfare	3956	-	3956	2869
AlRayan	0	0	-	0
AlRayan	0	0	-	6000
		-	-	
Interbank Transfer			-	-
	67819	8122	75941	497691

13. Creditors: amount falling due within one year

	Unrestricted Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
	£	£	£	£
Creditors	25890	313336	339226	405872
Other taxes and social security incl salary	32760		32760	1824
accruals and deferred income	875	-	875	875
Other Creditors - incl. Janazah Deposit	0	305960	305960	6000
	59525	619296	678821	414571

14. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
	£	£	£	£
Fund balances at 31 December 2022 are represented by:				
Tangible fixed assets	6356	2061157	2067513	1084828
Current assets	101819	8122	109941	531690
Current liabilities	(59525)	(619296)	(678821)	(414571)
Interbank Transfer	(46967)	46967	-	0
Total incoming resources	1683	1496950	1498633	1201947

15. Statement of funds

	Unrestricted Funds	Restricted Funds	2022 Total Funds	2021
	£	£	£	£
1 January 2022	174	1201773	1201947	1386749
Incoming resources	240719	476152	716871	293701
	240893	1677925	1918818	1680450
Resources expended	(239210)	(180975)	(420185)	(478503)
31 December 2022	1683	1496950	1498633	1201947

16. Salaries & Wages

	Unrestricted Funds	Restricted Funds	2022 Total Funds	2021
	£	£	£	£
Salaries/Wages	137829	0	137829	157775
NICy-er & Pensions-yr	9393	0	9393	9078
	147222	0	147222	166853

No employee received emoluments of more than £20,000. The average weekly number of employees during the year was 13 (2021:15).

17. Trustees' remuneration, benefits and expenses

There was no remuneration, benefits or expenses to Trustees during the year.

18. Unrestricted fund closing balance

At the year end, the unrestricted funds are in surplus, amounting to £1,683 (2021: £174).

19. Related party transactions

There were no related party transactions during the year.

20. Independent examination and accountancy services

During the period, the cost of the examination was (Nil) and accountancy services were £875 (2021: £875).

21. Controlling Party

The charity is under the control of the charity's trustees.

Accounts

Muslim Association of Nigeria (UK)
Report & Financial Statements
For the year ended 31 December 2021

Charity no: 1179477

Contents

Charity information	2-3
Trustees report	4-7
Independent examiner's report	8
Statement of financial activities	9
Balance sheets	10
Notes to the financial statements	11-16

Charity information

Charity number (CIO): 1179477

Executive Committee/ Management Trustees

Idris Eletu	President
Abdul-Jelil Oladejo	Vice President
Olatunde Sanusi	Secretary General
Muinat Pedro	Assistant Secretary General
Karamot Onitolo	Treasurer
Abosedede Zainab Adewusi	Financial Officer
Saidat Oketunde	Education Officer
Teslim Akinpeju	Publicity Officer
Hassan Olawale Abdul-Ganiyu	Press Officer
Kamaldeen Sadiku	Welfare Officer (Male)
Kaosara Yesufu	Welfare Officer (Female)
Olanrewaju Daud	Social Officer (Male)
Modinat Gbadamosi	Social Officer (Female)
Taofiq Akinpeju	Youth Amir
Abbas AbdulGafar	Security/Health & Safety Officer
Mutiat Animashaun	Elders' Group Liaison Officer
Tajudeen Salami	Imam
Adesina Alabi	Ex-Officio 1
Abiola Ogunsola	Ex-Officio 2

Holding Trustees: Alhaji Mudathir Yussuf
(28/12/14-Present) Alhaji Ganiy Ajobo
 Bro Al-Ameen Amodu
 Alhaja Risikat Iyabo Mustapha
 Alhaja Kafayat Shofolahan

Chairman

Council for Religious Affairs:

Alhaji Tajudeen Salam	Imam
Alhaji K Abdul-Fatai	Deputy Imam
Alhaji Ola Yusuff	Secretary
Alhaji Taofeek Fagbohun	
Alhaji Lukmon Adesina	
Alhaji Sulaiman Ayetoro	
Alhaji Dhikrullah Mustapha	
Dr Akeem Adetunji	
Bro Uthman Adesina	
Alhaja M.B Elias	

Location and

Correspondence: Old Kent Road Mosque
MAN Building
365 Old Kent Road
London. SE1 5JH

**Independent
Examiner:**

Maroof Adeoye MBA DChA FCIE MInstF
Registered Charity Independent Examiner
Accman & Co Accountants
Maroof Suite
30 Union Road
Croydon. CR0 2XU

Bankers:

Lloyds TSB
Camberwell Green Branch
25 Camberwell Green Road
London. SE5 7AB

Al Rayan Bank
44 Hans Crescent
London. SW1X 0LZ

Trustees' report

The trustees present their report along with the financial statements of the Charity for the year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 11 to 16 and comply with the charity's constitution and applicable law. The association is a registered Charity and acts entirely as a non-profit making organisation.

Structure, Governance & Management

The charity is a Charitable Incorporated Organisation (CIO) Association with registration number 1179477 on 8 August 2018.

The trustees who have served during the year 2021 are set out on page 2. Board of Trustees are appointed at the Special General House Meeting upon the recommendation of the Executives. Members of the Board of Trustees who have served for two years may be re-appointed for another term. The Board of Trustees holds Trustees' meetings at least three times a year while the Executive Committee met at least four times in a year and much more frequently if need be. The Executives deals with the day to day management of the association and report to the board of trustees for approval on major issues.

The trustees are very grateful to all the volunteers who helped in one way or the other, particularly those who are carrying out fund-raising on our behalf. The public has been very generous in providing gifts in kind and cash donations.

The present Executive Committee/Management Trustees, that starts their tenure from the 19th December 2021 were:

Idris Eletu	President
Abdul- Jelil Oladejo	Vice President
Olatunde Sanusi	Sec-General
Karamot Onitolo	Treasurer
Zainab Adewusi	Financial Officer
Saidat Oketunde	Educ. Officer
Olanrewaju Daud	Social Officer (M)
Taofiq Akinpeju	Youth Amir
Hawwa Opeolu	Youth Amirah
Tajudeen Salami	Imam
Adesina Alabi	Ex-Officio 1
Abiola Ogunsola	Ex-Officio 2

Objectives & Activities

The association is a dynamic and forward thinking organisation, aims to promote any charitable purposes for the benefit of Muslims of Nigerian origin/residents in the United Kingdom, local community of the London Borough of Southwark at large and in particular: (I) the relief of poverty and distress, and (II) the advancement of the Islamic faith.

When planning our activities for the year, the trustees have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular the association try to enable ordinary people to live out their faiths as part of our community through the following activities: 5 daily prayers, Jumuah (Friday) prayers, Taraweesh (Night voluntary prayers during Ramadan), Eid (Festive) prayer, weekly prayer for remembrance of Allah (Dhikr), End of the month lectures, Elders' dinner & lecture held every last Saturday of the month, Elders' outing, Aqiqah (naming ceremony), Nikahi (marriage ceremony) & Janazah (burial rite), provision of Islamic education for adults and children, Youth Outing, lecture, Eid dinner, Conferences, Symposium, Workshops, various fundraising activities, provision of Iftar (meals for breaking fast), Dinners, Donation to the needy and use of the Associations' hall for meetings and programmes by other organisations.

Achievements and Performance

The demands for the association's services continue to widen in response to Muslim needs and public awareness of Islam. During the year the Association carried out the following activities considered to provide benefit to those who worship at the Mosque and the wider community of London Borough of Southwark and beyond:

The weekly online enlightenment programmes called (OYWB) to educate our members and all Muslims by extension on the various Islamic teachings and contemporary issues. The Elders Annual trips, Elders Annual Eid Party, Mosque Appeal Fundraising during Ramadan, Fundraising for different projects, Provision of Iftar for 30 days during Ramadan, Eid-el-Fitri dinner, Eid-el-Adha dinner, Tafsir Qur'an (Ramadan Lecture) every Saturday and Sunday during Ramadan, the Youths Annual External and Internal Camp. There were various Walimah Celebrations, weekly lectures, Friday Prayers and lectures, end of month prayers and lectures, quarterly recitation of the whole Qur'an and Counselling on various issues took place throughout the year. There was a number of Ash-shadah (declarations of faith by revert Muslim). Also were series of maintenance and general repairs to the Masjid (Mosque).

Grant & Donations

Those attending the Mosque have given generously to disaster appeals arising from natural calamities affecting various countries around the world. The Council for Religious Affairs continue to administer the receipt and distribution of Zakat in accordance with the teachings of Islam for the relief of those in need and destitute, while the Sadaqah were distributed for everybody in need.

Future Plan

The management of this organisation realised the need for the expansion of the MAN Building on 365 Old Kent Road to cater for the growing numbers of worshippers and have therefore commenced the rebuild of the centre to a more befitting, spacious six storeys modern edifice. The Project plan is in three phases and the first phase is ongoing. We will be seeking funds for the completion of this project from all Muslims individuals and Islamic international institutions.

The management will continue to appeal for maintenance funds to manage our temporary Mosque located at 460-462 Old Kent Road SE1 5AG in order to continue our worship and other activities unhindered before the completion of our Permanent site. The management also intend to continue providing services in a similar way and continue laying emphasis on propagation of Islam in accordance with the Qur'an and authentic Hadith and place great importance on sharing a good understanding of Islam with non-Muslims, neighbours and the general public whilst gaining an understanding of their faiths, cultures and traditions.

Financial Review

The charity registered number 327287 ("**the Transferor**") agreed to merge with the charity CIO registered number 1179477 ("**the Transferee**") and to transfer all of its property to the Transferee on 31 December 2019 as detailed in the balance brought forward on 1 January 2021 in terms of surplus, assets and liabilities.

Our restricted funds raised towards rebuilding the existing Mosque or build a new multi-purpose Mosque and Islamic Cultural Centre has weakened by £84,447 (2020: - £41,020) in 2021 due to extensive expenses towards rebuilding the Mosque.

Policy on Reserves

The trustees aim to maintain free reserves in unrestricted funds and have approved a policy of raising reserves to the level needed to cover three months operating expenditure, equivalent to £62,482 (2020: £57,145) in 2021. Our policy is, therefore, to continue building up our free reserves to the ideal level by means of annual operating surpluses and supplemented by general-purpose appeals from time to time. The unrestricted reserves of the Association at 31 December 2021 increased to £174 (2020: £100,529) was more compare to the target. It is anticipated that progress will be made further towards improving on this target in 2021 by the CIO. Any surplus funds which are not likely to be needed to pay for activities were invested to earn profit. At the end of the year our unrestricted reserves decreased by £-100,355 (2020: £80,519) due to spending more on rebuilding the Mosque.

Risk Assessment

The charity trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

The Trustees annually review the risks that the charity faces. To date these have mainly related to:

- Achievement of our aims and objectives; and
- Meeting the expectations of our beneficiaries or supporters.

The Trustees review these risks on an on-going basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified. In particular, insurance cover is in place and the finances of the Mosque are kept under review.

Statement of Trustees Responsibilities

Charity law 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 at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities

The trustees are responsible for:

- keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2016
- safeguarding the assets and taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 29 October 2022 and signed on their behalf by:



Idris Eletu (President)
Executive Committee/Management Trustees

Independent Examiner's report

To the trustees of Muslim Association of Nigeria (UK)

I report on accounts of the association for the year ended 31 December 2021, which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

As described on page 4 the charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 1444(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

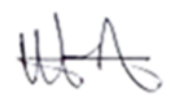
Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Maroof Adeoye MBA DChA FCIE MInstF
Registered Charity Independent Examiner
Accman & Co Accountants
Maroof Suite, 30 Union Road
Croydon, Surrey. CR0 2XU

Date: 29 October 2022

Statement Of Financial Activities

for the year ended 31 December 2021

	Note	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary Income	2	86763	144126	230889	397447
Activities for generating funds	3	49374	-	49374	35162
Investment income	4	2	-	2	10680
Incoming resources from charitable activities					
	5	5737	-	5737	12883
Other incoming resources		7699	-	7699	65508
Total incoming resources		149575	144126	293701	521680
RESOURCES EXPENDED					
Cost of Generating Funds					
Cost of generating voluntary income	6	162715	113361	276076	143634
Fundraising trading costs	7	64996	-	64996	62087
Charitable activities	8	19519	-	19519	31745
Governance costs	9	2700	115212	117912	244715
Other resources expended		-	-	-	-
Total resources expended		249930	228573	478503	482181
Net incoming/(outgoing) resources		(100355)	(84447)	(184802)	39499
Total funds brought forward		100529	1286220	1386749	1347250
Total funds carried forward	15	174	1201773	1201947	1386749

All incoming resources are derived from continuing operations. The charity has no other gains or losses other than those recognised in the Statement of Financial Activities.

The notes on pages 11 to 16 form part of these financial statements.

Balance sheets as at 31 December 2021

	Note	£	2021 £	2020 £
Fixed assets				
Tangible assets	10		1084828	337106
Current assets				
Debtors	11	34000		0
Cash at bank and in hand	12	497690		1056518
Total current assets		531690		1056518
Current Liabilities				
Creditors:				
amounts falling due within one year	13	414571		6875
Net current assets			117119	1049643
Total Net Assets			1201947	1386749
Funds of the charity				
Unrestricted income funds	14		174	100529
Restricted income funds	14		1201773	1286220
Total funds			1201947	1386749

The notes on pages 11 to 16 form part of these financial statements.

Approved by the board of trustees on 29 October 2022 and signed on its behalf by:



Idris Eletu (President)
Executive Committee/Management
Trustees Member



Karamot Onitolo (Treasurer)
Executive Committee/Management
Trustees Member

Notes to the financial statements

1. Principal accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Accounting convention

The financial statements have been prepared in accordance with applicable accounting standards and under the historical cost accounting rules as modified by the inclusion of fixed asset investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice, the Charities SORP 2005 (Accounting and Reporting by Charities) and comply with the Charities (Accounts and Reports) regulations issued under the Charities Act 2011.

Funds accounting

Unrestricted funds comprise those funds, which the trustees are free to use in accordance with the charitable objects.

Restricted funds are funds, which have been given for particular purposes and projects. The restricted fund must be used wholly to rebuild existing mosque or acquire new premises or land to build a purpose build Mosque and Islamic Cultural Centre. Expenditure incurred in relation to the restricted funds is calculated in accordance with the claims for funding made by the charity to achieve it's purpose.

Incoming resources

The income figure represents cash donations and grants from the public sector, companies, charitable foundations and private individuals received during the year. Income relating to specific periods is apportioned over the accounting periods to which it relates. All other income is recognised when received. Restricted income is used in accordance with specific restrictions imposed by donors.

Bank interest

Bank interest is recognised as incoming resources when it is credited to the bank statement. All bank interest is treated as unrestricted income to the general fund.

Resources expended

Expenditure is charged on an accrual basis, inclusive of irrecoverable VAT. The costs of activities in furtherance of the charity's objects include the costs directly incurred in providing activities together with support costs. Support costs primarily related to the employment of staff involved in the delivery of service and the maintenance of premises and equipment in use. Where costs cannot be directly attributable to particular headings they have been allocated on a basis consistent with the use of resources. Other overheads have been allocated on the basis of the headcount.

Fixed assets and depreciation

Tangible fixed assets costing more than £200 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is not charged on freehold building as the residual value is considered to be higher than the carrying value. Furniture and equipment is written down using reducing balance method of depreciation over their estimated useful economic lives.

Taxation

The association is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

2. Voluntary income

	Unrestricted Funds	Restricted Funds	2021 Total Funds	2020 Total Funds
	£	£	£	£
Donations	5000	144125	149125	303915
Grants	78217		78217	91047
Subscriptions	3546	-	3546	2485
	86763	144125	230888	397447

3. Activities for generating funds

	Unrestricted Funds	Restricted Funds	2021 Total Funds	2020 Total Funds
	£	£	£	£
Markaz fees	47111	-	47111	35162
Markaz other income	2263	-	2263	0
	49374	0	49374	35162

4. Investment income

	Unrestricted Funds	Restricted Funds	2021 Total Funds	2020 Total Funds
	£	£	£	£
Bank Deposit Profit Share	2	-	2	10680
	2	0	2	10680

5. Incoming resources from charitable activities

	Unrestricted Funds	Restricted Funds	2021 Total Funds	2020 Total Funds
Aqiqa and Nikah		-	-	
Eids - Fitr and Adha	1485	-	1485	3343
Other Function Income - Ramadan	2742	-	2742	9446
Printing - Calendar and Prayer Book	1510	-	1510	94
Elders and Youth activities	0	-	-	
	5737	0	5737	12883

6. Cost of generating voluntary income

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Salaries & Wages Net	74642	4446	79088	54028
PAYE-Tax & NIC	18039		18039	15119
Building Security	306		306	723
Casual Cleaners	510		510	800
Refuse Disposal	6560		6560	1028
Pension	4730		4730	4670
Telephone	5354		5354	5623
Heating & Electricity & Rent	290	100097	100387	7645
Building Insurance	44		44	350
Building Rep&Maint	132		132	4139
Admin/Fundraising Exp	3513	8746	12259	4742
Software exp	4080	72	4152	6247
Bank Charges	1428		1428	3650
Gift, ZakatFitr & Donations	29523	0	29523	25105
Van Expenses	369	0	369	1436
Office Equipment	0	0	-	813
Welfare	4550		4550	3750
Depreciation – furniture & equipment	2825		2825	3766
Sundries	5820		5820	-
	162715	113361	276076	143634

7. Fundraising trading costs

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Markaz Salaries & wages	63653	-	63653	60354
Pensions - Markaz		-	-	-
Employers N I contributions	1343	-	1343	1733
	64996	0	64996	62087

8. Charitable activities costs

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Functions expenses	15237	0	15237	18101
Ramadan expenses	1895	-	1895	1400
Eids expenses	0	-	-	5473
Postage & printing	2048	-	2048	1792
Stationery	339	-	339	4979
	19519	0	19519	31745

9. Governance

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Legal and Professional Fees	1350	115212	116562	242490
Accountancy services charges	1350	-	1350	2225
	2700	115212	117912	244715

10. Tangible assets

	Buildings £	Vehicles £	Furniture £	IT equipment £	Total £
Cost					
At 1 January 2021	325807	14004	62323	44696	446830
Additions	750547	-	0	-	750547
Disposals	-	-	-	-	-
At 31 December 2021	1076354	14004	62323	44696	1197377
Depreciation					
At 1 January 2021	-	13222	56893	39609	109724
Disposals	-	-	-	-	-
Charge this period	-	196	1358	1272	2825
At 31 December 2021	-	13418	58251	40881	112549
Net book value					
At 31 December 2021	1076354	587	4073	3815	1084828
At 31 December 2020	325807	782	5430	5087	337106

11. Debtors

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Prepayment & accrued income	0	-	-	-
Other taxes and social security incl salary	0	-	-	-
Other Debtors - Loans	34000	-	34000	-
	34000	0	34000	0

12. Cash at bank and in hand

	Unrestricted Funds	Restricted Funds	2021 Total Funds	2020 Total Funds
	£	£	£	£
Cash in hand	0	-	-	596
Treasurer/Main	5567	-	5567	3456
Markaz	34838	-	34838	26876
FundRaise/OKR		370112	370112	285671
Maintenance	27499	-	27499	22281
Elders	40501	-	40501	30521
Youth	10305	-	10305	8734
Welfare	2869	-	2869	2427
AlRayan	0	0	-	669957
AlRayan	0	6000	6000	6000
		-	-	-
Interbank Transfer			-	-
	121579	376112	497691	1056518

13. Creditors: amount falling due within one year

	Unrestricted Funds	Restricted Funds	2021 Total Funds	2020 Total Funds
	£	£	£	£
Creditors	0	405872	405872	-
Other taxes and social security incl salary	1824	-	1824	-
accruals and deferred income	875	-	875	875
Other Creditors - incl. Janazah Deposit	0	6000	6000	6000
	2699	411872	414571	6875

14. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	2021 Total Funds	2020 Total Funds
	£	£	£	£
Fund balances at 31 December 2021 are represented by:				
Tangible fixed assets	8474	1076354	1084828	337106
Current assets	155578	376112	531690	1056519
Current liabilities	(2699)	(411872)	(414571)	(6875)
Interbank Transfer	(161179)	161179	-	(1)
Total incoming resources	174	1201773	1201947	1386749

15. Statement of funds

	Unrestricted Funds	Restricted Funds	2021 Total Funds	2020
	£	£	£	£
1 January 2021	100529	1286220	1386749	1347250
Incoming resources	149575	144126	293701	521680
	250104	1430346	1680450	1868930
Resources expended	(249930)	(228573)	(478503)	(482181)
31 December 2021	174	1201773	1201947	1386749

16. Salaries & Wages

	Unrestricted Funds	Restricted Funds	2021 Total Funds	2020
	£	£	£	£
Salaries/Wages	157775	0	157775	130333
NICy-er & Pensions-yer	9078	0	9078	7306
	166853	0	166853	137639

No employee received emoluments of more than £20,000. The average weekly number of employees during the year was 15 (2020:15).

17. Trustees' remuneration, benefits and expenses

There was no remuneration, benefits or expenses to Trustees during the year.

18. Unrestricted fund closing balance

At the year end, the unrestricted funds are in surplus, amounting to £174 (2020: £100,529).

19. Related party transactions

There were no related party transactions during the year.

20. Independent examination and accountancy services

During the period, the cost of the examination was (Nil) and accountancy services were £875 (2020: £875).

21. Controlling Party

The charity is under the control of the charity's trustees.

Accounts

Muslim Association of Nigeria (UK)
Report & Financial Statements
For the year ended 31 December 2020

Charity no: 1179477

Contents

Charity information	2-3
Trustees report	4-7
Independent examiner's report	8
Statement of financial activities	9
Balance sheets	10
Notes to the financial statements	11-16

Charity information

Charity number (CIO): 1179477

Executive Committee/ Management Trustees

Idris Eletu	President
Abdul-Jelil Oladejo	Vice President
Olatunde Sanusi	Secretary General
Muinat Pedro	Assistant Secretary General
Karamot Onitolo	Treasurer
Abosedo Zainab Adewusi	Financial Officer
Saidat Oketunde	Education Officer
Teslim Akinpeju	Publicity Officer
Hassan Olawale Abdul-Ganiyu	Press Officer
Kamaldeen Sadiku	Welfare Officer (Male)
Kaosara Yesufu	Welfare Officer (Female)
Olanrewaju Daud	Social Officer (Male)
Modinat Gbadamosi	Social Officer (Female)
Taofiq Akinpeju	Youth Amir
Abbas AbdulGafar	Security/Health & Safety Officer
Mutiat Animashaun	Elders' Group Liaison Officer
Tajudeen Salami	Imam
Adesina Alabi	Ex-Officio 1
Abiola Ogunsola	Ex-Officio 2

Holding Trustees: Alhaji H Ololade
(28/12/14-Present) Alhaji M. Aremu
Alhaji R. Salawu
Alhaja R. Hassan
Alhaja K. Shofolahan

Chairman

Council for Religious Affairs:

Alhaji Tajudeen Salam	Imam
Alhaji K Abdulfatai	Deputy Imam
Alhaji Ola Yusuff	Secretary
Alhaji Taofeek Fagbohun	
Alhaji Lukmon Adesina	
Alhaji Sulaiman Ayetoro	
Alhaji Dhikrullah Mustapha	
Dr Akeem Adetunji	
Bro Uthman Adesina	
Alhaja M.B Elias	

Location and

Correspondence: Old Kent Road Mosque
MAN Building
365 Old Kent Road
London. SE1 5JH

**Independent
Examiner:**

Maroof Adeoye MBA DChA FCIE MInstF
Registered Charity Independent Examiner
Accman & Co Accountants
Maroof Suite
30 Union Road
Croydon. CR0 2XU

Bankers:

Lloyds TSB
Camberwell Green Branch
25 Camberwell Green Road
London. SE5 7AB

Al Rayan Bank
44 Hans Crescent
London. SW1X 0LZ

Trustees' report

The trustees present their report along with the financial statements of the Charitable Incorporated Organisation (CIO) for the year ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out on page 11 to 16 and comply with the charity's constitution and applicable law. The association is a registered CIO and acts entirely as a non-profit making organisation.

Structure, Governance & Management

The charity is a Charitable Incorporated Organisation (CIO) Association with registration number 1179477 on 8 August 2018.

The trustees who have served during the year 2020 are set out on page 2. Board of Trustees are appointed at the Special General House Meeting upon the recommendation of the Executives. Members of the Board of Trustees who have served for two years may be re-appointed for another term. The Board of Trustees holds Trustees' meetings at least three times a year while the Executive Committee met at least four times in a year and much more frequently if need be. The Executives deals with the day to day management of the association and report to the board of trustees for approval on major issues.

The trustees are very grateful to all the volunteers who helped in one way or the other

The present Executive Committee/Management Trustees, that starts their tenure from the 15th December 2019 were:

Idris Eletu	President
Abdul-Jelil Oladejo	Vice President
Olatunde Sanusi	Secretary General
Muinat Pedro	Assistant Secretary General
Karamot Onitolo	Treasurer
Zainab Adewusi	Financial Officer
Saidat Oketunde	Education Officer
Teslim Akinpeju	Publicity Officer
Kamaldeen Sadiku	Welfare Officer (Male)
Kaosara Yusuf	Welfare Officer (Female)
Olanrewaju Daud	Social Officer (Male)
Modinat Gbadamosi	Social Officer (Female)
Taofeeeq Akinpeju	Youth Amir
Abbas AbdulGafar	Security/Health & Safety Officer
Mutiat Animashaun	Elders' Group Liaison Officer
Tajudeen Salami	Imam
Adesina Alabi	Ex-Officio 1
Abiola Ogunsola	Ex-Officio 2

Objectives & Activities

The association is a dynamic and forward thinking organisation, aims to promote any charitable purposes for the benefit of Muslims of Nigerian origin/residents in the United Kingdom, local community of the London Borough of Southwark at large and in particular: (I) the relief of poverty and distress, and (II) the advancement of the Islamic faith.

When planning our activities for the year, the trustees have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular the association try to enable ordinary people to live out their faiths as part of our community through the following activities: 5 daily prayers, Jumuah (Friday) prayers, Taraweeh (Night voluntary prayers during Ramadan), Eid (Festive) prayer, weekly prayer for remembrance of Allah (Dhikr), End of the month lectures, Elders' dinner & lecture held every last Saturday of the month, Elders' outing, Aqiqah (naming ceremony), Nikahi (marriage ceremony) & Janazah (burial rite), provision of Islamic education for adults and children, Youth Outing, lecture, Eid dinner, Conferences, Symposium, Workshops, various fundraising activities, provision of Iftar (meals for breaking fast), Dinners, Donation to the needy and use of the Associations' hall for meetings and programmes by other organisations.

Achievements and Performance

The demands for the association's services continue to widen in response to Muslim needs and public awareness of Islam. During the year the Association carried out the following activities considered to provide benefit to those who worship at the Mosque and the wider community of London Borough of Southwark and beyond:

The Elders Annual trips, Elders Annual Eid Party, Mosque Appeal Fundraising during Ramadan in July, Fundraising for different projects, Provision of Iftar for 30 days during Ramadan, Eid-el-Fitri dinner, Eid-el-Adha dinner, Tafsir Qur'an (Ramadan Lecture) every Saturday and Sunday during Ramadan, the Youths Annual External and Internal Camp. There were various Walimah Celebrations, weekly lectures, Friday Prayers and lectures, end of month prayers and lectures, quarterly recitation of the whole Qur'an and Counselling on various issues took place throughout the year. There was a number of Ash-shadah (declarations of faith by revert Muslim). Also were series of maintenance and general repairs to the Masjid (Mosque).

Grant & Donations

Those attending the Mosque have given generously to disaster appeals arising from natural calamities affecting various countries around the world. The Council for Religious Affairs continue to administer the receipt and distribution of Zakat in accordance with the teachings of Islam for the relief of those in need and destitute, while the Sadaqah were distributed for everybody in need.

Future Plan

The management of this original unincorporated **Charity number:** 327287 and the new charity's **CIO number:** 1179477 have merged the two charities. Having read the Charity Commission's guidance on collaborative working, making mergers succeed and its mergers checklist, the trustees have decided that merging is in both charity's interests. Hence, the new charity (CIO) will have taking over the work and assets of this unincorporated charity in order to make better use of the charitable funds, property and provide better services for the beneficiaries considering the fact that the two charities have the same aims. As part of the merger, a 'vesting declaration' have been used as a tool to transfer assets on 31 December 2019. The charity will thereafter continue to be known as **MUSLIM ASSOCIATION OF NIGERIA UK**.

The management will continue to appeal for maintenance funds to manage the existing Mosque that is already too small to comfortably accommodate all those who regularly worship. The management also intend to continue providing services in a similar way and continue laying emphasis on propagation of Islam in accordance with the Qur'an and authentic Hadith and place great importance on sharing a good understanding of Islam with non-Muslims, neighbours and the general public whilst gaining an understanding of their faiths, cultures and traditions.

Financial Review

The charity registered number 327287 ("**the Transferor**") agreed to merge with the charity CIO registered number 1179477 ("**the Transferee**") and to transfer all of its property to the Transferee on 31 December 2019 as detailed in the balance brought forward on 1 January 2020 in terms of surplus, assets and liabilities.

Our restricted funds raised towards rebuilding the existing Mosque or build a new multi-purpose Mosque and Islamic Cultural Centre has weakened by £41,020 (2019: £Nil) due to huge costs of legal and professional incurred towards meeting the statutory requirement of demolition and rebuilding of the mosque.

Policy on Reserves

The trustees aim to maintain free reserves in unrestricted funds and have approved a policy of raising reserves to the level needed to cover three months operating expenditure, equivalent to £57,145 (2019: £Nil) in 2020. Our policy is, therefore, to continue building up our free reserves to the ideal level by means of annual operating surpluses and supplemented by general-purpose appeals from time to time. The unrestricted reserves of the Association at 31 December 2020 increased to £100,529 (2019: £Nil) was more compare to the target. It is anticipated that progress will be made further towards improving on this target in 2020 by the CIO. Any surplus funds which are not likely to be needed to pay for activities were invested to earn profit. At the end of the year our unrestricted reserves increased by £80,519 (2019: £Nil).

Risk Assessment

The charity trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

The Trustees annually review the risks that the charity faces. To date these have mainly related to:

- Achievement of our aims and objectives; and
- Meeting the expectations of our beneficiaries or supporters.

The Trustees review these risks on an on-going basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified. In particular, insurance cover is in place and the finances of the Mosque are kept under review.

Statement of Trustees Responsibilities

Charity law 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 at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities

The trustees are responsible for:

- keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2016
- safeguarding the assets and taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 5 December 2021 and signed on their behalf by:



Idris Eletu (President)
Executive Committee/Management Trustees

Independent Examiner's report

To the trustees of Muslim Association of Nigeria (UK)

I report on accounts of the association for the year ended 31 December 2020, which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

As described on page 4 the charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 1444(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Maroof Adeoye MBA DChA FCIE MInstF
Registered Charity Independent Examiner
Accman & Co Accountants
Maroof Suite, 30 Union Road
Croydon, Surrey. CR0 2XU

Date: 5 December 2021

Statement Of Financial Activities

for the year ended 31 December 2020

	Note	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary Income	2	184867	212580	397447	-
Activities for generating funds	3	35162	-	35162	-
Investment income	4	10680	-	10680	-
Incoming resources from charitable activities					
	5	12883	-	12883	-
Other incoming resources		65508	-	65508	-
Total incoming resources		309100	212580	521680	-
RESOURCES EXPENDED					
Cost of Generating Funds					
Cost of generating voluntary income	6	122578	21056	143634	-
Fundraising trading costs	7	62087	-	62087	-
Charitable activities	8	31745	-	31745	-
Governance costs	9	12171	232544	244715	-
Other resources expended		-	-	-	-
Total resources expended		228581	253600	482181	-
Net incoming/(outgoing) resources		80519	(41020)	39499	0
Total funds brought forward		20010	1327240	1347250	-
Total funds carried forward	15	100529	1286220	1386749	-

The total funds brought forward is from the merged charity number 327287 that took place on 31 December 2019.

All incoming resources are derived from continuing operations. The charity has no other gains or losses other than those recognised in the Statement of Financial Activities.

The notes on pages 11 to 16 form part of these financial statements.

Balance sheets as at 31 December 2020

	Note	£	2020 £	2019 £
Fixed assets				
Tangible assets	10		337106	
Current assets				
Debtors	11	0		
Cash at bank and in hand	12	1056518		
Total current assets		1056518		0
Current Liabilities				
Creditors:				
amounts falling due within one year	13	6875		
Net current assets			1049643	0
Total Net Assets			1386749	0
Funds of the charity				
Unrestricted income funds	14		100529	20010
Restricted income funds	14		1286220	1327240
Total funds			1386749	1347250

The notes on pages 11 to 16 form part of these financial statements.

Approved by the board of trustees on 5 December 2021 and signed on its behalf by:



Idris Eletu (President)
Executive Committee/Management
Trustees Member



Karamot Onitolo (Treasurer)
Executive Committee/Management
Trustees Member

Notes to the financial statements

1. Principal accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Accounting convention

The financial statements have been prepared in accordance with applicable accounting standards and under the historical cost accounting rules as modified by the inclusion of fixed asset investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice, the Charities SORP 2005 (Accounting and Reporting by Charities) and comply with the Charities (Accounts and Reports) regulations issued under the Charities Act 2011.

Funds accounting

Unrestricted funds comprise those funds, which the trustees are free to use in accordance with the charitable objects.

Restricted funds are funds, which have been given for particular purposes and projects. The restricted fund must be used wholly to rebuild existing mosque or acquire new premises or land to build a purpose build Mosque and Islamic Cultural Centre. Expenditure incurred in relation to the restricted funds is calculated in accordance with the claims for funding made by the charity to achieve its purpose.

Incoming resources

The income figure represents cash donations and grants from the public sector, companies, charitable foundations and private individuals received during the year. Income relating to specific periods is apportioned over the accounting periods to which it relates. All other income is recognised when received. Restricted income is used in accordance with specific restrictions imposed by donors.

Bank interest

Bank interest is recognised as incoming resources when it is credited to the bank statement. All bank interest is treated as unrestricted income to the general fund.

Resources expended

Expenditure is charged on an accrual basis, inclusive of irrecoverable VAT. The costs of activities in furtherance of the charity's objects include the costs directly incurred in providing activities together with support costs. Support costs primarily related to the employment of staff involved in the delivery of service and the maintenance of premises and equipment in use. Where costs cannot be directly attributable to particular headings they have been allocated on a basis consistent with the use of resources. Other overheads have been allocated on the basis of the headcount.

Fixed assets and depreciation

Tangible fixed assets costing more than £200 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is not charged on freehold building as the residual value is considered to be higher than the carrying value. Furniture and equipment is written down using reducing balance method of depreciation over their estimated useful economic lives.

Taxation

The association is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

2. Voluntary income

	Unrestricted Funds	Restricted Funds	2020 Total Funds	2019 Total Funds
	£	£	£	£
Donations	91335	212580	303915	
Grants	91047		91047	
Subscriptions	2485	-	2485	
	184867	212580	397447	0

3. Activities for generating funds

	Unrestricted Funds	Restricted Funds	2020 Total Funds	2019 Total Funds
	£	£	£	£
Markaz fees	35162	-	35162	
	35162	0	35162	0

4. Investment income

	Unrestricted Funds	Restricted Funds	2020 Total Funds	2019 Total Funds
	£	£	£	£
Bank Deposit Profit Share	10680	-	10680	
	10680	0	10680	0

5. Incoming resources from charitable activities

	Unrestricted Funds	Restricted Funds	2020 Total Funds	2019 Total Funds
Aqiqa and Nikah		-	-	
Eids - Fitr and Adha	3343	-	3343	
Other Function Income - Ramadan	9446	-	9446	
Printing - Calendar and Prayer Book	94	-	94	
Elders and Youth activities		-	-	
	12883	0	12883	0

6. Cost of generating voluntary income

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Salaries& Wages Net	36598	17430	54028	
PAYE-Tax & NIC	15119		15119	
Building Security	723		723	
Casual Cleaners	800		800	
Refuse Disposal	1028		1028	
Pension	4670		4670	
Telephone	5623		5623	
Heating & Electricity	7645		7645	
Building Insurance	350		350	
Building Rep&Maint	4139		4139	
Admin/Fundraising Exp	1581	3162	4742	
Software exp	6247		6247	
Bank Charges	3650		3650	
Gift, ZakatFitr & Donations	25105	0	25105	
Van Expenses	1436	0	1436	
Office Equipment	348	465	813	
Welfare	3750		3750	
Depreciation – furniture & equipment	3766		3766	
Sundries	0		-	
	122578	21056	143634	0

7. Fundraising trading costs

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Markaz Salaries & wages	60354	-	60354	
Pensions - Markaz		-	-	
Employers N I contributions	1733	-	1733	
	62087	0	62087	0

8. Charitable activities costs

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Functions expenses	18101	0	18101	
Ramadan expenses	1400	-	1400	
Eids expenses	5473	-	5473	
Postage & printing	1792	-	1792	
Stationery	4979	-	4979	
	31745	0	31745	0

9. Governance

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Legal and Professional Fees	9946	232544	242490	
Independent Examiners Remunerations	2225	-	2225	
	12171	232544	244715	0

10. Tangible assets

	Buildings £	Vehicles £	Furniture £	IT equipment £	Total £
Cost					
At 1 January 2020	325807	14004	62323	44696	446830
Additions	-	-	0	-	-
Disposals	-	-	-	-	-
At 31 December 2020	325807	14004	62323	44696	446830
Depreciation					
At 1 January 2020	-	12962	55083	37913	105958
Disposals	-	-	-	-	-
Charge this period	-	261	1810	1696	3766
At 31 December 2020	-	13222	56893	39609	109724
Net book value					
At 31 December 2020	325807	782	5430	5087	337106
At 31 December 2019	325807	1043	7240	6783	340872

11. Debtors

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Prepayment & accrued income	0	-	-	-
Other taxes and social security incl salary	0	-	-	
Other Debtors - Loans	0	-	-	
	0	0	0	0

12. Cash at bank and in hand

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Cash in hand	596	-	596	
Treasurer/Main	3456	-	3456	
Markaz	26876	-	26876	
FundRaise/OKR	0	285671	285671	
Maintenance	22281	-	22281	
Elders	30521	-	30521	
Youth	8734	-	8734	
Welfare	2427	-	2427	
AlRayan	0	669957	669957	
AlRayan	0	6000	6000	
		-	-	
Interbank Transfer			-	
	94891	961628	1056518	0

13. Creditors: amount falling due within one year

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Other taxes and social security incl salary accruals and deferred income	- 875	- -	- 875	
Other Creditors - incl. Janazah Deposit	0	6000	6000	
	875	6000	6875	0

14. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Fund balances at 31 December 2020 are represented by:				
Tangible fixed assets	11299	325807	337106	
Current assets	94891	961628	1056519	
Current liabilities	(875)	(6000)	(6875)	
Interbank Transfer	(4786)	4785	(1)	
Total incoming resources	100529	1286220	1386749	0

15. Statement of funds

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 £
1 January 2020	20010	1327240	1347250	
Incoming resources	309100	212580	521680	
	329110	1539820	1868930	0
Resources expended	(228581)	(253600)	(482181)	
31 December 2020	100529	1286220	1386749	0

16. Salaries & Wages

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 £
Salaries/Wages	122624	7709	130333	
NICy-er & Pensions-yer	7306	0	7306	
	129930	7709	137639	0

No employee received emoluments of more than £20,000. The average weekly number of employees during the year was 15 (2019: £Nil).

17. Trustees' remuneration, benefits and expenses

There was no remuneration, benefits or expenses to Trustees during the year.

18. Unrestricted fund closing balance

At the year end, the unrestricted funds are in surplus, amounting to £100,529 including £20,010 transferred from the merging charity number (2019: £Nil).

19. Related party transactions

There were no related party transactions during the year.

20. Independent examination and accountancy services

During the period, the cost of the examination was (Nil) and accountancy services were £875 (2019: £Nil).

21. Controlling Party

The charity is under the control of the charity's trustees.