

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

Charity no: 1179477

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

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 £
<b>Fixed assets</b>				
Tangible assets	10		337106	
<b>Current assets</b>				
Debtors	11	0		
Cash at bank and in hand	12	1056518		
<b>Total current assets</b>		<b>1056518</b>		0
<b>Current Liabilities</b>				
Creditors:				
amounts falling due within one year	13	6875		
<b>Net current assets</b>			1049643	0
<b>Total Net Assets</b>			<b>1386749</b>	0
<b>Funds of the charity</b>				
Unrestricted income funds	14		100529	20010
Restricted income funds	14		1286220	1327240
<b>Total funds</b>			<b>1386749</b>	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	
	<b>184867</b>	<b>212580</b>	<b>397447</b>	<b>0</b>

## 3. Activities for generating funds

	Unrestricted Funds	Restricted Funds	2020 Total Funds	2019 Total Funds
	£	£	£	£
Markaz fees	35162	-	35162	
	<b>35162</b>	<b>0</b>	<b>35162</b>	<b>0</b>

## 4. Investment income

	Unrestricted Funds	Restricted Funds	2020 Total Funds	2019 Total Funds
	£	£	£	£
Bank Deposit Profit Share	10680	-	10680	
	<b>10680</b>	<b>0</b>	<b>10680</b>	<b>0</b>

## 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		-	-	
	<b>12883</b>	<b>0</b>	<b>12883</b>	<b>0</b>

**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		-	
	<b>122578</b>	<b>21056</b>	<b>143634</b>	<b>0</b>

**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	
	<b>62087</b>	<b>0</b>	<b>62087</b>	<b>0</b>

**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	
	<b>31745</b>	<b>0</b>	<b>31745</b>	<b>0</b>

**9. Governance**

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

**10. Tangible assets**

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

**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	-	-	
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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			-	
	<b>94891</b>	<b>961628</b>	<b>1056518</b>	<b>0</b>

**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	
	<b>875</b>	<b>6000</b>	<b>6875</b>	<b>0</b>

**14. Analysis of net assets between funds**

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

**15. Statement of funds**

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

**16. Salaries & Wages**

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

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.