

JAMUHIYYAT-TAQWAH UNITED KINGDOM
Report & Financial Statements
For the year ended 31 March 2023

Charity no: 1182712

Contents

Charity information	2
Trustees report	3
Independent examiner's report	5
Statement of financial activities	6
Balance sheets	7
Notes to the financial statements	8-10

Charity information

CIO Charity number: 1182712

Executive Committee/ Management Trustees

Adebayo Saoban Badaru-Lawal	Chairman
Olabisi Anike Aminu	Member
Risikatu Aduke Arewa	Member

Location and

Correspondence: Flat 51, Redbridge Gardens
Southampton Estate
Southampton Way
Camberwell Road
London. SE5 7HA

Independent Examiner:

Maroof Adeoye MBA DChA FCIE MInstF
Registered Charity Independent Examiner
Community Benefit Action CIC
Maroof Suite
30 Union Road
Croydon. CR0 2XU

Trustees' report

The trustees present their report along with the financial statements of the Charitable Incorporated Organisation (CIO) for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 8 and comply with the charity's constitution and applicable law. The charity 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 1182712 on 29 March 2019.

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 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 as at the time of approval of this report:

Adebayo Saoban Badaru-Lawal	Chairman
Olabisi Anike Aminu	Member
Aminat Ajibola Akinwunmi	Member
Sherifat Atinuke Adesokan	Member
Abimbola Subuola Akitoye	Member
Toyin Fausat Aileru	Member

Objectives & Activities

The CIO carries out its purposes through the following activities: Conducting religious ceremonies, e.g. naming ceremonies, the celebration of marriages or funerals; Congregational prayers (Salat) open to the public; Saying of special prayers for the death, thanksgiving in case of achievements and glide-tidings etc; Preservation of Islamic religion works of art.

Future Plan

The management will continue to 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.

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 23 September 2024 and signed on their behalf by:



Adebayo Saoban Badaru-Lawal (Chairman)
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 period ended 31 March 2023, which are set out on pages 6 to 10.

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.

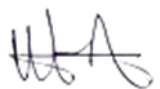
Basis of Independent examiner's report

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: 23 September 2024

Statement Of Financial Activities

for the year ended 31 March 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
INCOMING RESOURCES					
Incoming resources from generated funds:				-	-
Voluntary Income		11079	-	11079	7080
Activities for generating funds		-	-	-	-
Investment income		-	-	-	-
Incoming resources from charitable activities		-	-	-	-
Other incoming resources		-	-	-	-
Total incoming resources		11079	-	11079	7080
RESOURCES EXPENDED					
Cost of Generating Funds					
Cost of generating voluntary income		-	-	-	-
Fundraising trading costs		-	-	-	-
Charitable activities		7453	-	7453	5615
Governance costs		400	-	400	400
Other resources expended		-	-	-	-
Total resources expended		7853	-	7853	6015
Net incoming/(outgoing) resources		3226	-	3226	1065
Total funds brought forward		1100	-	1100	35
Total funds carried forward		4326	-	4326	1100

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 8-9 form part of these financial statements.

Balance sheets as at 31 March 2023

	Note	£	2023 £	2022 £
Fixed assets				
Tangible assets			402	
Current assets				
Debtors		0		
Cash at bank and in hand		4324		1500
Total current assets		4324		1500
Current Liabilities				
Creditors:				
amounts falling due within one year		400		400
Net current assets			3924	1100
Total Net Assets			4326	1100
Funds of the charity				
Unrestricted income funds			4326	1100
Restricted income funds				
Total funds			4326	1100

The notes on page 9 form part of these financial statements.

Approved by the board of trustees on 23 September 2024 and signed on its behalf by:



Adebayo Saoban Badaru-Lawal (Chairman)
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.

Fixed assets and depreciation

All tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Equipment is written down at 25% using reducing balance method of depreciation over their estimated useful economic lives.

2. Incoming Resources and Resources Expended

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 £
Incoming Resources:				
Donations	4919		4919	7080
Charitable activities	6160		6160	
Other Income			0	
Total Incoming Resources	11079	0	11079	7080
				-
Resources Expended:				
Charitable Activities:				
Venue Hire	2400		2400	2400
Refreshment	600		600	720
Donations	4219		4219	2315
IT Costs	187		187	180
Depreciation	47		47	
Sundries			0	
<i>Sub Total</i>	7453	0	7453	5615
Governance:				
Accountancy				
Venue Hire	400		400	400
Legal and Professionals			0	
<i>Sub Total</i>	400	0	400	400
Total Resources Expended:	7853	0	7853	6015
Net (Deficit)/Surplus	3226	0	3226	1065

7

3. Tangible assets

	Office Equipment £	2023 Total £	2022 £
Cost			
At 1 April 2022		0	0
Additions	449	449	-
Disposals	-	-	-
At 31 March 2023	449	449	0
Depreciation			
At 1 April 2022	0	0	0
Disposals	-	-	-
Charge this period	47	47	0
At 31 March 2023	47	47	0
Net book value			
At 31 March 2023	402	402	0
At 31 March 2022	-	-	0

4. Trustee's remuneration, benefits and expenses

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

5. Related party transactions

There were no related party transactions during the year.

6. Independent examination and accountancy services

During the period, the cost of the examination was (Nil) and accountancy services were £400 (2022: £400).

7. Controlling Party

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