

THE BARKING MUSLIMS ASSOCIATION CIO

ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2022

Registered Charity No: 1184296

**Global Accountancy Services
Chartered Certified Accountants
57 Cariocca Business Park
2 Hellidon Close
Manchester
M12 4AH**

THE BARKING MUSLIMS ASSOCIATION CIO

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TRUSTEES AND PROFESSIONAL ADVISORS

TRUSTEES:

Haji Wali Sher (Chair)
Ashfaq A Siddique
Mohammed Abdul Majeed
Rahbarshaan Rasheed
Omair Ali Shah
Christina Rowe
Moqet Siddiq

MAIN OFFICE:

2 Victoria Road
Barking
Essex IG11 8PY

BANKERS:

HSBC
23 Ripple Road
Barking
IG11 7NW

ACCOUNTANTS:

Global Accountancy Services
Chartered Certified Accountants
57 Cariocca Business Park
2 Hellidon Close
Manchester
M12 4AH

**THE BARKING MUSLIMS ASSOCIATION CIO
TRUSTEES REPORT FOR THE YEAR ENDED 31 MAR 2022**

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In the reporting period the charity in addition to meeting all religious calendar obligations, managing the mosque for 5 daily prayers and running a successful supplementary school (madrassa) for 250 children has continued to consolidate, improve and expand its portfolio of services

In this period we were awarded the Queens Award for Volunteers after an intrusive and thorough inspection by the Lord Lieutenant on behalf of the late, Her Majesty Queen Elizabeth, and also won a National award for the Sensory Hive Special Needs education and intervention project we run.

The Queens Award for volunteers recognises amongst other things the way in which we engage, manage and value our volunteers which for any grassroots organisation are vital to its daily operations and success.

The Sensory Hive project leads the way in forging collaboration between local authorities and community groups by providing a service in such a difficult arena of a standard which has been found to be of a very high quality and which is a service which complements rather than competes with established service providers in order to meet the huge demand in this arena. We have invested in manpower and resources and are currently expanding our sphere of engagement further and will expend a considerable amount of our energy in the coming year on growing and developing this project which provides direct benefits to marginalised section of our communities. In November, we were able to showcase our work in front of 300 mosque management teams from across the country and were awarded the most innovative grassroots programme award, successfully highlighting the need for similar projects up and down the country. Since this time, we have been supporting others far and wide in helping them develop similar programmes.

The Hive Women's centre continues to expand and grow and is now well established and respected as a leading women's group within the borough working closely on multiple service delivery. Led by Women, it now also has impact and representation on the board of trustees

In the reporting period, we were designated an Accredited community Hub and work closely with the local authority in bringing services closer to and making them more accessible to all local residents by maintaining and operating the Northbury Community Hub on our complex. This has seen a distinct increase in footfall and has allowed us to engage further in projects relating to health inequalities and the cost-of-living crisis. We are one of only 6 locality lead organisations across the borough leading and dealing with reduced access to food and utility services by residents due to the crisis. We have been working hard to deliver a hardship support programme based on the Islamic concept of Zakat during the latter part of the year and have developed this to a prototype stage where we now intend supporting its scaling across other organisations due to its positive impact.

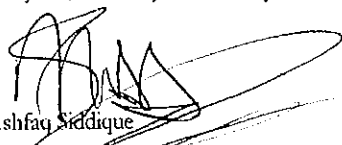
Our food bank has grown in usage over the last 6 months, and we now regularly support up to 45 families a week experiencing extreme poverty. In the coming year we are looking to introduce a community supermarket offering low-cost food and are working hard to establish supply chains to this end. We continue our elders food programme which is now in its third year providing fresh food and social interaction for all isolated from social interactions. Currently, we are working with 3 other grassroots organisations to design and deliver a Hot meals service for those experiencing hardship with the aim being that we will produce and deliver over 50,000 hot meals within the first 12 months. This is an exciting and challenging prospect which once again aims to serve the hardest hit in society

During the pandemic we collaborated with the local authority to secure burial space for our residents in a bespoke area of Chadwell Heath cemetery. This long and drawn out process has now come to fruition and work on a new prayer area and ablution facilities will commence in the coming months and will bring closer a collaborative endeavour between us, the local authority and a private burial company, to improve access to burial spaces by providing sensitive religious burials at reduced costs to residents. We have led the way on this on behalf of all local Muslims and are proud of what has been achieved

In the last few weeks, we have purchased an independent secondary girl's school which has operated as a tenant on our complex for over a decade and are at this time heavily engaged in preparing a transition to managing the school from September 2023 onwards. This is a new arena for us but one which we believe with the right team we will be able to deliver professionally with the aim being to raise the schools current Ofsted designation of Good, to Outstanding within 3 years. The coming year will see us concentrating our efforts to ensure a smooth transition and take over.

Our complex site is now 30 years old, and trustees have formulated a forward strategy to ensure wear and tear is managed and areas of the complex which require upgrading are attended to in order to improve the longevity of our assets.

Our welfare programme continues to address social ills and our collaborations with established organisations helps us provide food, water, education and shelter in pursuance of our religious obligations and in congruence with placing humanity at the forefront of our service delivery. Our motto, we cannot help everyone, but everyone can help someone, evidence clearly our focus and objectives



Ashfaq Siddique
Secretary

THE BARKING MUSLIMS ASSOCIATION

TRUSTEES REPORT FOR THE YEAR ENDED 31 MAR 2022 (CONTINUED)

Trustees responsibilities in relation to the financial statements

The charity trustees are responsible for preparing the annual report and the accounts in accordance with

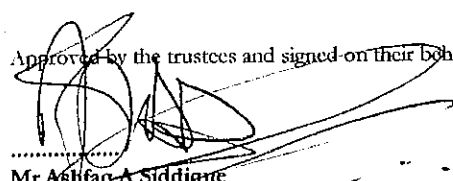
The law applicable to Charities in England and Wales requires the charity trustees to prepare financial

In preparing the accounts, the Trustees are required to;

- 1 Select suitable accounting principles and then apply them consistently;
- 2 Observe the methods and principles in the applicable Charities SORP;
- 3 Make judgements and estimates that are reasonable and prudent;
- 4 State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- 5 Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by;


.....
Mr Asif A Siddique
Trustees

Date: 31 March 2023

**Independent Examiner's Report to the Trustees of
The Barking Muslims Association**

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 06 to 13

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.

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 Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

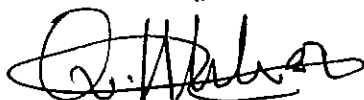
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 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 comply with the accounting requirements of the 2011 Acthave 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.



Qaisar Abbas (FCCA)
Global Accountancy Services
57 Cariocca Business Park, 2 Helidon Close, Manchester, M12 4AH
Date: 31 March 2023

Statement of Financial Activities

For the year ended 31 March 2022

	Notes	2022		2021	
		£	£	£	£
INCOMING RESOURCES		Restricted	General	Restricted	General
INCOME FOR THE YEAR	6	86,898	279,273	72,527	114,184
		86,898	279,273	72,527	114,184
LESS: RESOURCES EXPENDED					
Cost of generating funds					
Expenditure on charitable activities	6	72,242	242,911	0	139,448
Governance costs	6		12550		6,148
Support costs	6		92,687		112,368
TOTAL RESOURCES EXPENDED		72,242	348,148	0	257,964
NET INCOME FOR THE YEAR		14,566	(68,875)	72,527	(143,780)
Prior year adjustments					21,643
BALANCE BROUGHT FORWARD		166,494	3,345,698	93,967	3,467,835
BALANCE CARRIED FORWARD		181,060	3,276,824	166,494	3,345,698

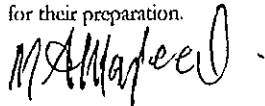
The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 08 to 13 form part of these accounts.

BALANCE SHEET
At 31st March 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible Assets	3	3,396,789	3,458,885
CURRENT ASSETS			
Debtors	4	12,100	3,149
Cash at bank and in hand		161,213	132,185
		173,313	135,334
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Creditors	5	6,271	8,828
		6,271	8,828
NET CURRENT ASSETS		167,042	126,507
TOTAL ASSETS LESS CURRENT LIABILITIES		3,563,831	3,585,392
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR			
Payment received on account for contracts or performance related grant		105,947	73,200
The total net assets of the charity		3,457,884	3,512,192
ACCUMULATED FUNDS			
Restricted Reserves	7	181,060	166,494
Unrestricted Reserves	7	3,276,824	3,345,698
		3,457,884	3,512,192

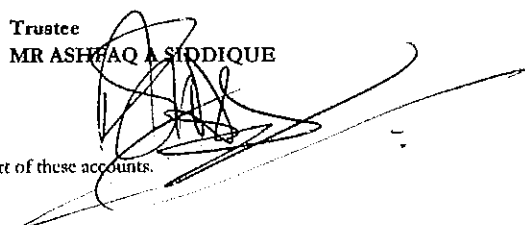
We approve these accounts and confirm that we have made available all the information and explanations for their preparation.



Trustee
MR HAJI MOHAMMAD SIDDIQUE

Date : 31 March 2023

Trustee
MR ASHFAQ A SIDDIQUE



The notes on pages 08 to 13 form part of these accounts.

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and Charities Act 2011.

Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Income recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

THE BARKING MUSLIMS ASSOCIATION CIO
NOTES TO THE ACCOUNTS (CONTINUED)
For the year ended 31 March 2022

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Current asset investments

The charity holds no investments

Taxation

The charity is exempt from corporation tax on its charitable activities

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs undertaken to further the process of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities.

Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Freehold Building	2.5% on reducing balance
Freehold Land	0%
Plant and Machinery	20% reducing balance

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NOTES TO THE ACCOUNTS
For the year ended 31 March 2022

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Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and at hand

The charity's cash at bank and in hand includes the availability of funds as at 31st March 2021.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pensions

Employees of the charity have been auto enrolled onto a pension scheme to which the charity contributes.

2.STAFF COSTS

	2022	2021
Staff salaries, E'er NIC & Pension	101,230	85,997

The average number of employee during the year were;

	Number	Number
Administration	13	8

NOTES TO THE ACCOUNTS
For the year ended 31 March 2022

3. TANGIBLE FIXED ASSETS

COST	Land & Building £	Fixture, fittings & equipments £	TOTAL £
At 1 April 2021	3,873,000	208,601	4,081,601
Additions			0
At 31 March 2022	<u>3,873,000</u>	<u>208,601</u>	<u>4,081,601</u>
Depreciation			
At 1 April 2021	446,850	175,866	622,716
Charge for the year	55,549	6,547	62,096
At 31 March 2022	<u>502,399</u>	<u>182,413</u>	<u>684,812</u>
NET BOOK VALUE			
At 31 March 2022	<u>3,370,601</u>	<u>26,188</u>	<u>3,396,789</u>
At 1 April 2021	<u>3,426,150</u>	<u>32,735</u>	<u>3,458,885</u>

4. DEBTORS

	2022 £	2021 £
Advances	8,951	
Other	<u>3,149</u>	<u>3,149</u>
	<u>12,100</u>	<u>3,149</u>

4. CREDITORS

	2022 £	2021 £
Accruals	3,600	3,600
PAYE & NIC control account	264	2,886
Wages control account	-	-65
Other creditors	<u>2,407</u>	<u>2,407</u>
	<u>6,271</u>	<u>8,828</u>

NOTES TO THE ACCOUNTS

For the year ended 31 March 2022

6. ANALYSIS OF INCOME AND EXPENDITURE

Income	31 March 2022			31 March 2021		
	General	Restr- icted	Total	General	Restr- icted	Total
General donations	199,005	53,775	252,780	70,104	45,621	115,725
Fitrana donation		18,135	18,135		3,080	3,080
Zakat donation		14,898	14,898		3,442	3,442
Gift aid from HMRC	865		865	7,788		7,788
HMRC CJRS			-		18,943	18,943
Nikkah			-	2,300		2,300
Other	1,839		1,839		1,441	1,441
Property rental income	77,564		77,564	33,992		33,992
	<u>279,273</u>	<u>86,808</u>	<u>366,081</u>	<u>114,184</u>	<u>72,527</u>	<u>186,711</u>
Expenditure on charitable activities;						
Heat & lights	19,234		19,234	12,075		12,075
Repairs and Renewals	79,332		79,332	11,253		11,253
Charity & donation	11,965	14,000	25,965	24,043		24,043
Social services & education	29,665	58,242	87,907	1,955		1,955
Water charges	1,485		1,485	3,754		3,754
Travel & subsistence			-			-
Telephone			-	371		371
Wages & Salaries and Pension	101,230		101,230	85,997		85,997
	<u>242,911</u>	<u>72,242</u>	<u>315,153</u>	<u>139,448</u>	<u>-</u>	<u>139,448</u>
Governance Costs;						
Accountancy & Payroll	1,800		1,800	1,800		1,800
Other legal & professional	10,487		10,487	4,326		4,326
Bank charges	263		263	22		22
	<u>12,550</u>	<u>-</u>	<u>12,550</u>	<u>6,148</u>	<u>-</u>	<u>6,148</u>
Support Costs;						
Printing, stationery & postage	3,994		3,994	1,975		1,975
Software licences & expenses	3,675		3,675	5,187		5,187
Staff training			-			-
Books & magazines			-			-
Hygiene supplies	2,646		2,646	1,498		1,498
Insurance	19,815		19,815	16,136		16,136
Security cost	461		461	12,667		12,667
Depreciation	62,096		62,096	74,904		74,904
	<u>92,687</u>	<u>-</u>	<u>92,687</u>	<u>112,368</u>	<u>-</u>	<u>112,368</u>
NET INCOME	<u>- 68,875</u>	<u>14,566</u>	<u>- 54,309</u>	<u>- 143,780</u>	<u>72,527</u>	<u>- 71,252</u>
FUNDS BROUGHT FORWARD	3,337,076	175,116	3,512,193	3,480,856	102,589	3,583,445
FUNDS CARRIED FORWARD	<u>3,268,201</u>	<u>189,682</u>	<u>3,457,884</u>	<u>3,337,076</u>	<u>175,116</u>	<u>3,512,193</u>

NOTES TO THE ACCOUNTS

For the year ended 31 March 2022

7. ACCUMULATED FUNDS

	GENERAL FUNDS £	RESTRICTED FUNDS £	TOTAL £
Balance at 31 March 2021	3,345,698	166,494	3,512,193
Net income	(68,875)	14,566	(54,309)
Balance at 31 March 2022	<u>3,276,824</u>	<u>181,060</u>	<u>3,457,884</u>

8. CONTROLLING PARTY

Charity in under the share control of Trustees named on page 1 of the accounts.

9. RELATED PARTY TRANSACTION

There has been no transaction with the trustess during the year in any form. (2021 nil)