

**THE BARKING MUSLIMS ASSOCIATION CIO**

**ACCOUNTS FOR THE YEAR ENDED**

**31 MARCH 2023**

**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  
Seema Parveen (Appointed on 26/10/2022 )

**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 organization continues to operate effectively, ‘punching’ well above its weight and being innovative in

As a place of worship, we cater 365 days for the religious and spiritual needs of our communities. We provide Islamic supplementary education for our children and facilitate and support multiple smaller grassroots organizations to do the same using our complex and resources. We participate in and represent Muslims through interfaith work and lead several projects designed and delivered to improve people’s lives. We cater for all the major Islamic events.

In the last year, we have bought and now run an Ofsted Good-rated secondary girls’ school. We have been working hard to rebrand, relaunch, restructure, and enhance and improve on education provision. Having installed a new management team, we are working on a 3-year plan to achieve an Outstanding rating. The vision is that having mastered the delivery of school education at our site, we intend to open satellite premises to expand educational delivery.

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

We have an active women’s center called The Hive, which is run and managed by the women of the community. It delivers important and necessary services for women and children, connecting us to this vital part of our community.

We have an established sports programme which has been ongoing for several years which delivers multiple sports programmes attracting a wide section of our communities

Having introduced the Sensory Hive Special educational needs intervention provision, we have now developed this project and are commissioned by both the London Borough of Barking and Dagenham and the borough of Redbridge to deliver specialist interventions. In 2022 this project was recognised nationally by peer organisations, for its innovative approach It is a project which operates at multiple levels, providing specialist interventions, breaking down barriers, providing a voice for those who are sometimes unheard and for numerous reasons may be side-lined.

Our food programme continues to grow and we support individuals and families experiencing extreme poverty. We have a small community supermarket offering low-cost food and continue to grow collaborative food supply chains to provide long-term sustainability. We have an established elder's food programme now expanding in reach to wider sections of the communities and providing fresh food and social interaction for those isolated from social interactions. We are a primary partner in the 'Meal mate App', delivering a hot meal service for those experiencing hardship with the aim being that we will produce and deliver over 50,000 hot meals this year and we are looking with partners to soon introduce fresh food availability on the site.

In the last year working in collaboration with other grassroots groups we have led on a project addressing the cost-of-living crisis and health access inequalities. We have designed two prototypes based on the Islamic concepts of 'Zakat' and helping 'neighbours' which have been thoroughly evaluated and presented to the local authority which is now designing and considering their inclusion in a forward strategy

The infrastructure of the complex is now in its fourth decade and provides a constant challenge to upkeep and maintain. This is a rolling programme together with implementing and upgrading IT systems designed to provide more efficient working practises. We retain and continue to develop a good cadre of volunteers balanced with an increasing number of employees to service an expanding service portfolio. This requires a maturing mindset which appreciates the need to diversify away from a reliance on just goodwill. We believe we are striking a very good balance in this regard, evidenced by the award by the late Her Majesty the Queen Elizabeth in 2022 of The Queens award for voluntary services.

In the coming year we will be looking to develop the school, build on the portfolio of services we presently deliver, grow the Sensory Hive service, solidify our supplementary educational provision, continue to repair and maintain the complex, and introduce a new Wellness room designed to provide respite and physical therapy services to complement our existing talking therapy service provision

A major focus of our service provision will be the development of an adult social care portfolio - as the local authority looks to downscale, restructure, and reassign budgets in this arena - we believe we have a part to play which is in line with our constitution and stated aims but which will be both be challenging and allow us to continue to serve humanity by enhancing and growing our footprint.

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, evidences clearly our focus and objectives.

Lastly, over the last few years we have seen a generational shift in our trustee base as long-term custodians have passed into the next world or moved away due to ill health or personal circumstances. We constantly look to renew and refresh our management base and for it to reflect and be enriched by the diversity of the people we serve. Presently, we are engaged in succession planning and working towards equipping, upskilling and supporting the next generation of leaders.

In conclusion, this organisation of which I have had the honour of being a part off and serving for the majority of my adult life, continues to meet its objectives, to develop and challenge itself and to stay true to its core function- which is to serve the creation of Almighty Allah SWT

A. Siddique

Signed: A Siddique

**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;

A. Siddique

.....

**Mr A Siddique**

**Trustee**

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 2023 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.

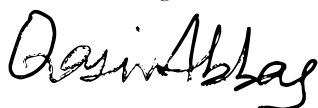
**Basis of independent examiner's report**

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 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.



**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 2023

|                                      | Notes | 2023           |                  | 2022           |                  |
|--------------------------------------|-------|----------------|------------------|----------------|------------------|
|                                      |       | £              | £                | £              | £                |
| <b>INCOMING RESOURCES</b>            |       | Restricted     | General          | Restricted     | General          |
| INCOME FOR THE YEAR                  | 6     | 195,425        | 420,569          | 86,808         | 279,273          |
|                                      |       | 195,425        | 420,569          | 86,808         | 279,273          |
| <b>LESS: RESOURCES EXPENDED</b>      |       |                |                  |                |                  |
| <b>Cost of generating funds</b>      |       |                |                  |                |                  |
| Expenditure on charitable activities | 6     | 144,940        | 225,686          | 72,242         | 242,911          |
| Governance costs                     | 6     |                | 10,617           |                | 12,550           |
| Support costs                        | 6     | 0              | 170,287          |                | 92,687           |
| <b>TOTAL RESOURCES EXPENDED</b>      |       | 144,940        | 406,591          | 72,242         | 348,148          |
| <b>NET INCOME FOR THE YEAR</b>       |       | 50,485         | 13,978           | 14,566         | (68,875)         |
| <b>Prior year adjustments</b>        |       |                |                  |                |                  |
| <b>BALANCE BROUGHT FORWARD</b>       |       | 181,060        | 3,276,824        | 166,494        | 3,345,698        |
| <b>BALANCE CARRIED FORWARD</b>       |       | <b>231,546</b> | <b>3,290,802</b> | <b>181,060</b> | <b>3,276,824</b> |

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 2023

|                                                                        | Notes | 2023<br>£        | 2022<br>£        |
|------------------------------------------------------------------------|-------|------------------|------------------|
| <b>FIXED ASSETS</b>                                                    |       |                  |                  |
| Investment                                                             |       | 35,272           |                  |
| Tangible Assets                                                        | 3     | 3,328,861        | 3,396,789        |
| <b>CURRENT ASSETS</b>                                                  |       |                  |                  |
| Debtors                                                                | 4     | 14,309           | 12,100           |
| Cash at bank and in hand                                               |       | 436,044          | 161,213          |
|                                                                        |       | 450,354          | 173,313          |
| <b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>                  |       |                  |                  |
| Creditors                                                              | 5     | 6,746            | 6,271            |
|                                                                        |       | 6,746            | 6,271            |
| <b>NET CURRENT ASSETS</b>                                              |       | 443,608          | 167,042          |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>                           |       | <b>3,807,740</b> | <b>3,563,831</b> |
| <b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>         |       |                  |                  |
| Payment received on account for contracts or performance related grant |       | 285,393          | 105,947          |
| <b>The total net assets of the charity</b>                             |       | <b>3,522,348</b> | <b>3,457,884</b> |
| <b>ACCUMULATED FUNDS</b>                                               |       |                  |                  |
| Restricted Reserves                                                    | 7     | 231,546          | 181,060          |
| Unrestricted Reserves                                                  | 7     | 3,290,803        | 3,276,825        |
|                                                                        |       | <b>3,522,348</b> | <b>3,457,884</b> |

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

M. A. Majeed

A. Siddique

Trustee

Trustee

MR MUHAMMED ABDUL MAJEED

MR A SIDDIQUE

Date : 31 March 2023

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.

**Current asset investments**

The charity has invested into religious education venture incorporated as Qalam Education Ltd.

**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     |

**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 31<sup>st</sup> March 2023

**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**

|                                    | <b>2023</b> | <b>2022</b> |
|------------------------------------|-------------|-------------|
| Staff salaries, E'er NIC & Pension | 136,842     | 101,230     |

The average number of employee during the year were;

|                | <b>Number</b> | <b>Number</b> |
|----------------|---------------|---------------|
| Administration | 13            | 13            |

**NOTES TO THE ACCOUNTS**  
For the year ended 31 March 2023

**3. TANGIBLE FIXED ASSETS**

| <b>COST</b>           | <b>Land &amp;<br/>Building<br/>£</b> | <b>Fixture, fittings<br/>&amp; equipments<br/>£</b> | <b>TOTAL<br/>£</b> |
|-----------------------|--------------------------------------|-----------------------------------------------------|--------------------|
| At 1 April 2022       | 3,873,000                            | 208,601                                             | 4,081,601          |
| Additions             |                                      | 26,968                                              | 26,968             |
| At 31 March 2023      | <u>3,873,000</u>                     | <u>235,569</u>                                      | <u>4,108,569</u>   |
| Depreciation          |                                      |                                                     |                    |
| At 1 April 2022       | 502,399                              | 182,413                                             | 684,812            |
| Charge for the year   | 84,265                               | 10,631                                              | 94,896             |
| At 31 March 2023      | <u>586,664</u>                       | <u>193,044</u>                                      | <u>779,708</u>     |
| <b>NET BOOK VALUE</b> |                                      |                                                     |                    |
| At 31 March 2023      | <u>3,286,336</u>                     | <u>42,525</u>                                       | <u>3,328,861</u>   |
| At 1 April 2022       | <u>3,370,601</u>                     | <u>26,188</u>                                       | <u>3,396,789</u>   |

**4. DEBTORS**

|          | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|----------|-------------------|-------------------|
| Advances | 11,936            | 8,951             |
| Other    | 2,373             | 3,149             |
|          | <u>14,309</u>     | <u>12,100</u>     |

**4.CREDITORS**

|                            | <b>2023<br/>£</b> | <b>2023<br/>£</b> |
|----------------------------|-------------------|-------------------|
| Accruals                   | 1,800             | 3,600             |
| PAYE & NIC control account | 2,539             | 264               |
| Wages control account      |                   | -                 |
| Other creditors            | 2,407             | 2,407             |
|                            | <u>6,746</u>      | <u>6,271</u>      |

## NOTES TO THE ACCOUNTS

For the year ended 31 March 2023

## 6. ANALYSIS OF INCOME AND EXPENDITURE

| Income                                       | 31 March 2023    |                 |                  | 31 March 2022    |                 |                  |
|----------------------------------------------|------------------|-----------------|------------------|------------------|-----------------|------------------|
|                                              | General          | Restr-<br>icted | Total            | General          | Restr-<br>icted | Total            |
| General donations                            | 275,251          | 104,773         | 380,024          | 199,005          | 53,775          | 252,780          |
| Fitrana donation                             |                  | 21,995          | 21,995           |                  | 18,135          | 18,135           |
| Zakat donation                               |                  | 12,160          | 12,160           |                  | 14,898          | 14,898           |
| Gif aid from HMRC                            | 745              |                 | 745              | 865              |                 | 865              |
| PK Homes Project 1 & 2                       |                  | 56,497          | 56,497           |                  |                 | -                |
| Nikkah                                       | 10,200           |                 | 10,200           |                  |                 | -                |
| Other                                        | 50,163           |                 | 50,163           | 1,839            |                 | 1,839            |
| Property rental income                       | 84,210           |                 | 84,210           | 77,564           |                 | 77,564           |
|                                              |                  |                 | -                |                  |                 | -                |
|                                              | 420,569          | 195,425         | 615,994          | 279,273          | 86,808          | 366,081          |
| <b>Expenditure on charitable activities;</b> |                  |                 |                  |                  |                 |                  |
| Heat& lights                                 | 23,082           |                 | 23,082           | 19,234           |                 | 19,234           |
| Repairs and Renewals                         | 14,005           |                 | 14,005           | 79,332           |                 | 79,332           |
| Charity & donation                           |                  | 30,835          | 30,835           | 11,965           | 14,000          | 25,965           |
| Social services & education                  | 40,500           | 114,105         | 154,604          | 29,665           | 58,242          | 87,907           |
| Water charges                                | 2,222            |                 | 2,222            | 1,485            |                 | 1,485            |
| Travel & subsistence                         |                  |                 | -                |                  |                 | -                |
| Telephone                                    | 9,036            |                 | 9,036            |                  |                 | -                |
| Wages & Salaries and Pension                 | 136,842          |                 | 136,842          | 101,230          |                 | 101,230          |
|                                              | 225,686          | 144,940         | 370,626          | 242,911          | 72,242          | 315,153          |
| <b>Governance Costs;</b>                     |                  |                 |                  |                  |                 |                  |
| Accountancy & Payroll                        | 7,550            |                 | 7,550            | 1,800            |                 | 1,800            |
| Other legal & professional                   | 1,017            |                 | 1,017            | 10,487           |                 | 10,487           |
| Bank charges                                 | 2,050            |                 | 2,050            | 263              |                 | 263              |
|                                              | 10,617           | -               | 10,617           | 12,550           | -               | 12,550           |
| <b>Support Costs;</b>                        |                  |                 |                  |                  |                 |                  |
| Printing, stationery & postage               | 6,180            |                 | 6,180            | 3,994            |                 | 3,994            |
| Software licences & expenses                 | 4,168            |                 | 4,168            | 3,675            |                 | 3,675            |
| Staff training                               | 626              |                 | 626              |                  |                 | -                |
| Books & magazines                            |                  |                 | -                |                  |                 | -                |
| Hygiene supplies                             | 6,043            |                 | 6,043            | 2,646            |                 | 2,646            |
| Insurance                                    | 23,523           |                 | 23,523           | 19,815           |                 | 19,815           |
| Security cost                                | 34,851           |                 | 34,851           | 461              |                 | 461              |
| Depreciation                                 | 94,896           |                 | 94,896           | 62,096           |                 | 62,096           |
|                                              | 170,287          | -               | 170,287          | 92,687           | -               | 92,687           |
| <b>NET INCOME</b>                            | <b>13,978</b>    | <b>50,485</b>   | <b>64,463</b>    | <b>- 68,875</b>  | <b>14,566</b>   | <b>- 54,309</b>  |
| FUNDS BROUGHT FORWARD                        | 3,268,201        | 189,682         | 3,457,883        | 3,337,076        | 175,116         | 3,512,192        |
| <b>FUNDS CARRIED FORWARD</b>                 | <b>3,282,179</b> | <b>240,167</b>  | <b>3,522,346</b> | <b>3,268,201</b> | <b>189,682</b>  | <b>3,457,883</b> |

**NOTES TO THE ACCOUNTS**

For the year ended 31 March 2023

**7. ACCUMULATED FUNDS**

|                          | <b>GENERAL<br/>FUNDS</b> | <b>RESTRICTED<br/>FUNDS</b> | <b>TOTAL</b>     |
|--------------------------|--------------------------|-----------------------------|------------------|
|                          | <b>£</b>                 | <b>£</b>                    | <b>£</b>         |
| Balance at 31 March 2022 | 3,276,825                | 181,060                     | 3,457,885        |
| Net income               | 13,978                   | 50,485                      | 64,463           |
| Balance at 31 March 2023 | <u>3,290,803</u>         | <u>231,546</u>              | <u>3,522,348</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. (2022 nil)