

MUSLIM CULTURAL & WELFARE ASSOCIATION OF SUTTON (MCWAS)

England & Wales · Charity number 1190799

Details

Status Registered

Legal form CIO

Registered 2020-08-11

Register [View on the Charity Commission register](#)

Contact

Address 80 Ruskin Road
Carshalton
Surrey
SM5 3DH

Phone 07340973571

Email email@mcwas.org

Website <http://www.mcwas.org>

Activities

Objects: (1)PROMOTE ISLAM (2)ADVANCE PUBLIC EDUCATION IN ISLAMIC LITERATURE AND CULTURE AND (3)PROMOTE ANY OTHER CHARITABLE PURPOSE FOR THE BENEFIT OF MUSLIMS RESIDENT IN THE LONDON BOROUGH OF SUTTON.

Activities: The objects of the charity are set out in the Charity's constitution namely: to promote the Islamic religion, to advance public education in Islamic literature and culture, to promote any other charitable purpose for the benefit of Muslims resident in the London Borough of Sutton

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Croydon
- Kingston Upon Thames
- Merton
- Surrey
- Sutton

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£424,087	£267,506	-	-
2023-12-31	£642,440	£239,231	£1,325,568	1
2022-12-31	£273,039	£179,800	-	-
2021-12-31	£123,284	£79,775	-	-

Trustees

Name	Role	Appointed
Dr Mohamed Rashid Moola	Chair	2020-08-11
Baris Ugur Varli		2023-10-01
Kamran Iftikhar Sheikh		2025-10-19
Kashif Barlas		2023-10-01
Mamun Khan		2021-06-26
Maryam Ijaz		2025-10-19
Mohamed Ali Mohamed Abubacker		2025-10-19
Olga Koto		2024-06-03
Syed Mohammad Asim Lutfullah		2023-10-01

MUSLIM CULTURAL & WELFARE ASSOCIATION OF SUTTON (MCWAS)

England & Wales - Charity number 1190799

Accounts

Company registration number: CE023545

Charity registration number: 1190799

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Annual Report and Financial Statements

for the Year Ended 31 December 2024

A S Partnership Ltd
158 Stafford Road
Wallington
Surrey
SM6 9BS

Muslim Cultural & Welfare Association of Sutton (MCWAS)

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Muslim Cultural & Welfare Association of Sutton (MCWAS)

Reference and Administrative Details

Chairman Dr M R Moola

Trustees O Koto
M Khan
H M A Yaseen
K Barlas
B U Varli
S M A Lutfullah
Dr S M Mohiud-Din
F B Ajmi
A Hasan

Charity Registration Number 1190799

Company Registration Number CE023545

The charity is incorporated in United Kingdom.

Registered Office 80 Ruskin Road
Carshalton
Surrey
SM5 3DH

Independent Examiner A S Partnership Ltd
158 Stafford Road
Wallington
Surrey
SM6 9BS

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2024.

Structure, governance and management

Governing Document

MCWAS was first registered with the Charity Commission in 1981 under charity number 0291533. In August 2020 a new Charitable Incorporated Organisation (CIO) was registered with a board of three founding trustees. Elections were held appointing three additional trustees by the new membership in line with the new Constitution and further elections have taken place to replace and onboard additional trustees.

Organisational structure

The charity is run by ten Trustees (as at 31 December 2024) who are responsible for the general control and management of the charity. The Trustees give their time freely and receive no remuneration or other financial benefits.

In September 2021 to assist with the running of the centre and to enable MCWAS to provide quality and consistent services a full-time Centre Manager was employed. The role of the Centre Manager is to administer all services provided by MCWAS ensuring that all operational policies and procedures are adhered to. The Trustees delegate the day-to-day running of the centre to the Centre Manager, who acts under the instructions and the oversight of the Trustees. The board meets regularly with the Centre Manager to discuss decisions on the management and operations of the centre.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Trustees' Report

Objectives and Activities

Vision & Aims

Our vision is for God-consciousness to flourish in the communities of Sutton and its surrounding areas. We want our Lord to be worshipped as He deserves, by pursuing knowledge, purpose and excellent conduct in a peaceful and caring environment. Our mission is to serve, educate and inspire our local community so that we are all working together towards our vision.

MCWAS has a rich history and has become one of the leading and most active Islamic institutions in the London Borough of Sutton and surrounding areas. We aim to:

- Encourage others to worship God and to serve the community
- Educate the community about Islamic teachings through Quranic scripture and Prophetic tradition
- Inspire people to live faithfully with confidence and humility

The current MCWAS Strategic Plan 2022/23 is shared on our website. It was produced in February 2022 by the Board of Trustees.

The objectives of the Plan, listed below, have been pursued, with many successes.

- Build the core services of Prayer/Worship
- Build the core services of Education and Knowledge
- Building the core services of Community Network and Welfare

This strategic plan is being updated to respond to the needs of the growing community for tomorrow's society.

Some themes are being developed as the basis for strategic priorities related to the following key areas:

- Improve the quality of connection between MCWAS and a wider set of stakeholders.
- Build capacity within MCWAS to expand its operational capacity.
- Encourage and facilitate participation in MCWAS' governance and operations.

Further work is being done to set MCWAS' new strategic priorities with a clear focus, to enable MCWAS to make progress against these new priorities. This may include adopting a traditional developmental roadmap represented in a detailed strategy document, establishing a tailored maturity matrix to advance progress on strategic priority areas.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Trustees' Report

Activities and achievements - how our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities, summarised below, provide benefit both to those who worship at our centre and to the wider community. MCWAS is also committed to various fundraising and charitable activities in support of the local community and beyond.

Children and Youth Programmes

- Boys and Girls Youth Club under 13s
- Boys and Girls Youth Clubs 14+
- Girls Quranic Tafsir Course
- British Sign Language Course
- Boys and Girls Summer Hifdh Intensive
- Boys and Girls Summer Workshops
- Ilm Hub Little Explorers
- EYFS sessions & Trips
- Ilm Hub Children's Classes
- Soccer Camp
- Holiday Camps in house and external
- Health & Fitness Classes
- Young Scientists Club
- Career Fair
- Beat the Exam Stress
- Empowering Muslim Youth

Community Events

A wide range of community events including classes and workshops were held at the centre in 2024 and include.

- Brothers Quran Circle
- Seerah Course
- Maintaining Momentum - Consistency Beyond Ramadan
- Dhul-Hijjah Event - The Best 10 Days
- Hajj Workshop
- The Beginning of Guidance
- Muslim Reverts Society
- Seniors Lunch Club
- Sunnah Fasts, Arafah and Ashura
- Sisters Tea Time
- Sisters Islamic Wellbeing
- Sisters Strengthening our Iman
- Wisdom and Quran Reflections

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Trustees' Report

- One Day Seminars
- Muhammad SAWS: Prophet, Pioneer & Practical Guide
- Annual Brothers and Sisters Dinner
- Journey to Palestine Lecture
- Community BBQ
- Box Hill Charity Trek
- BIMA - Lifesavers & Mindsavers
- Climate Workshop
- Family Support Group
- Umrah Tour
- Al-Andalusia Tour
- Succession Planning Workshop
- Al-Noor Boat Race
- Journey of the Soul - One Day Seminar
- Quran Revival
- In the Life of a Muslim
- MMR, Flu & COVID Vaccination Awareness Session

Ramadan 2024

- Guest Reciters for prayers
- Daily Quran Summary
- Sisters Daily Quran Recital and Explanation
- Neighbours' Iftar Outreach
- Itikaf
- Iftar
- Qiyam Al-Layl
- Eid in the park, Eid in Grand Sapphire
- Fundraising for international and local causes
- Responding to a number of humanitarian causes

Other

- Regular Prayer services, Friday Jummah with guest speakers/ khateeb, Eid Prayers
- Marriage Service
- Funeral Prayer Service
- Fundraising and supporting other local mosques and community centres

School & Scouts Visits

- Local primary and secondary schools in the London Borough of Sutton
- Local Scout Groups

We will continue to expand and extend our service offerings to the community to ensure we provide a number of sustainable services with high quality.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Trustees' Report

Financial review

The accounts of the charity show the net assets of MCWAS of £1,482,149.

Gross income from donations including rental income totalled £424,087.

Total expenditure including support costs had totalled £267,506

Pending completion of transfer of leasehold property and bank accounts from Legacy to CIO. Amounts received and expended on behalf of CIO are shown in Balance Sheet as Income due from Legacy and due to Legacy.

Statement of trustees' responsibilities

The trustees (who are also the directors of Muslim Cultural & Welfare Association of Sutton (MCWAS) for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Trustees' Report

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 19 October 2025 and signed on its behalf by:



.....
Dr M R Moola
Chairman

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Independent Examiner's Report to the trustees of Muslim Cultural & Welfare Association of Sutton (MCWAS) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

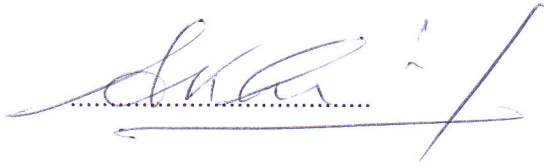
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Muslim Cultural & Welfare Association of Sutton (MCWAS) as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

**Independent Examiner's Report to the trustees of Muslim Cultural & Welfare
Association of Sutton (MCWAS) ('the Company')**

A handwritten signature in blue ink, appearing to read 'A K K Sharif', is written over a dotted horizontal line. A long, sweeping horizontal stroke extends from the end of the signature across the page.

A K K Sharif FCCA
Member of Association of Chartered Certified Accountants
AS Partnership Ltd
Chartered Certified Accountants
158 Stafford Road
Wallington
Surrey
SM6 9BS

19 October 2025

Muslim Cultural & Welfare Association of Sutton (MCWAS)

**Statement of Financial Activities for the Year Ended 31 December 2024
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	371,294	8,440	379,734
Other income	4	44,353	-	44,353
Total income		<u>415,647</u>	<u>8,440</u>	<u>424,087</u>
Expenditure on:				
Faith & Worship		135,182	-	135,182
Community		76,003	-	76,003
Governance costs		3,466	-	3,466
Staff Costs	6	42,827	-	42,827
Depreciation, amortisation and other similar costs		5,073	-	5,073
Property rental income costs		4,835	120	4,955
Total expenditure		<u>267,386</u>	<u>120</u>	<u>267,506</u>
Net income		<u>148,261</u>	<u>8,320</u>	<u>156,581</u>
Net movement in funds		148,261	8,320	156,581
Reconciliation of funds				
Total funds brought forward		<u>1,019,709</u>	<u>305,859</u>	<u>1,325,568</u>
Total funds carried forward	12	<u><u>1,167,970</u></u>	<u><u>314,179</u></u>	<u><u>1,482,149</u></u>

The notes on pages 13 to 20 form an integral part of these financial statements.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

**Statement of Financial Activities for the Year Ended 31 December 2024
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	284,064	327,626	611,690
Other income	4	30,750	-	30,750
Total income		<u>314,814</u>	<u>327,626</u>	<u>642,440</u>
Expenditure on:				
Faith & Worship		117,267	20,757	138,024
Community		47,568	-	47,568
Governance costs		3,847	-	3,847
Staff Costs	6	40,655	-	40,655
Depreciation, amortisation and other similar costs		6,425	-	6,425
Property rental income costs		1,702	1,010	2,712
Total expenditure		<u>217,464</u>	<u>21,767</u>	<u>239,231</u>
Net income		<u>97,350</u>	<u>305,859</u>	<u>403,209</u>
Net movement in funds		97,350	305,859	403,209
Reconciliation of funds				
Total funds brought forward		<u>922,359</u>	-	<u>922,359</u>
Total funds carried forward	12	<u><u>1,019,709</u></u>	<u><u>305,859</u></u>	<u><u>1,325,568</u></u>

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2023 is shown in note 12.

The notes on pages 13 to 20 form an integral part of these financial statements.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

**(Registration number: CE023545)
Balance Sheet as at 31 December 2024**


	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	1,318,976	1,276,583
Current assets			
Debtors	10	1,461,550	1,038,764
Creditors: Amounts falling due within one year	11	<u>(1,298,377)</u>	<u>(989,779)</u>
Net current assets		<u>163,173</u>	<u>48,985</u>
Net assets		<u>1,482,149</u>	<u>1,325,568</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		314,179	305,859
Unrestricted income funds			
Unrestricted funds		<u>1,167,970</u>	<u>1,019,709</u>
Total funds	12	<u>1,482,149</u>	<u>1,325,568</u>

For the financial year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 10 to 20 were approved by the trustees, and authorised for issue on 19 October 2025 and signed on their behalf by:


.....
Dr M R Moola
Chairman

The notes on pages 13 to 20 form an integral part of these financial statements.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Charity status

The charity is incorporated as a Charitable Incorporated Organisation (CIO) in United Kingdom and consequently does not have share capital.

The address of its registered office is:

80 Ruskin Road

Carshalton

Surrey

SM5 3DH

These financial statements were authorised for issue by the trustees on 19 October 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Muslim Cultural & Welfare Association of Sutton (MCWAS) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Year Ended 31 December 2024

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Year Ended 31 December 2024

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	25% on reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Year Ended 31 December 2024

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Year Ended 31 December 2024

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Gift aid reclaimed	10,994	-	10,994
Regular giving and capital donations	360,300	8,440	368,740
Total for 2024	371,294	8,440	379,734
Total for 2023	284,064	327,626	611,690

4 Other income

	Unrestricted funds General £	Total funds £
Rental income	44,353	44,353
Total for 2024	44,353	44,353
Total for 2023	30,750	30,750

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Year Ended 31 December 2024

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

6 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	41,580	38,500
Pension costs	<u>1,247</u>	<u>2,155</u>
	<u>42,827</u>	<u>40,655</u>

1 (2023 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

7 Independent examiner's remuneration

	2024 £	2023 £
Other fees to examiners		
All other assurance services	<u>420</u>	<u>360</u>

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Year Ended 31 December 2024

9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2024	1,257,307	29,924	1,287,231
Additions	<u>46,449</u>	<u>1,018</u>	<u>47,467</u>
At 31 December 2024	<u>1,303,756</u>	<u>30,942</u>	<u>1,334,698</u>
Depreciation			
At 1 January 2024	-	10,648	10,648
Charge for the year	<u>-</u>	<u>5,074</u>	<u>5,074</u>
At 31 December 2024	<u>-</u>	<u>15,722</u>	<u>15,722</u>
Net book value			
At 31 December 2024	<u>1,303,756</u>	<u>15,220</u>	<u>1,318,976</u>
At 31 December 2023	<u>1,257,307</u>	<u>19,276</u>	<u>1,276,583</u>

10 Debtors

	2024 £	2023 £
Trade debtors	8,403	-
Income due from legacy	<u>1,453,147</u>	<u>1,038,764</u>
	<u>1,461,550</u>	<u>1,038,764</u>

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Year Ended 31 December 2024

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	-	1,300
Expenditure due to legacy	1,287,859	985,022
Accruals	10,518	3,457
	<u>1,298,377</u>	<u>989,779</u>

12 Funds

	Balance at 1 January 2024	Incoming resources	Resources expended	Balance at 31 December 2024
	£	£	£	£
Unrestricted funds				
General	1,019,709	415,647	(267,386)	1,167,970
Restricted funds	<u>305,859</u>	<u>8,440</u>	<u>(120)</u>	<u>314,179</u>
Total funds	<u>1,325,568</u>	<u>424,087</u>	<u>(267,506)</u>	<u>1,482,149</u>

	Balance at 1 January 2023	Incoming resources	Resources expended	Balance at 31 December 2023
	£	£	£	£
Unrestricted funds				
General	922,359	314,814	(217,464)	1,019,709
Restricted funds	<u>-</u>	<u>327,626</u>	<u>(21,767)</u>	<u>305,859</u>
Total funds	<u>922,359</u>	<u>642,440</u>	<u>(239,231)</u>	<u>1,325,568</u>

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Statement of Financial Activities by fund for the Year Ended 31 December 2024

Restricted Funds

	Total Restricted Funds 2024 £	Total Restricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	<u>8,440</u>	<u>327,626</u>
Total income	<u>8,440</u>	<u>327,626</u>
Expenditure on:		
88 Ruskin Road Fundraising	-	20,757
Repairs and maintenance	<u>120</u>	<u>1,010</u>
Total expenditure	<u>120</u>	<u>21,767</u>
Net income	<u>8,320</u>	<u>305,859</u>
Net movement in funds	8,320	305,859
Reconciliation of funds		
Total funds brought forward	<u>305,859</u>	<u>-</u>
Total funds carried forward	<u><u>314,179</u></u>	<u><u>305,859</u></u>

This page does not form part of the statutory financial statements.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	379,734	611,690
Other income (analysed below)	44,353	30,750
	<u>424,087</u>	<u>642,440</u>
Expenditure on:		
Faith & Worship	135,182	138,024
Community	76,003	47,568
Property rental income costs	4,955	2,712
Governance costs	3,466	3,847
Staff Costs	42,827	40,655
Depreciation, amortisation and other similar costs	5,073	6,425
	<u>267,506</u>	<u>239,231</u>
Net income	<u>156,581</u>	<u>403,209</u>
Net movement in funds	156,581	403,209
Reconciliation of funds		
Total funds brought forward	<u>1,325,568</u>	<u>922,359</u>
Total funds carried forward	<u>1,482,149</u>	<u>1,325,568</u>

This page does not form part of the statutory financial statements.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Donations	133,175	92,905
Jumah collection	91,679	89,073
Iftar, Food pack and dates donations	66,451	38,955
Tuition fees	68,995	54,458
88 Ruskin Road	8,440	302,201
Gift Aid tax reclaimed	10,994	8,673
Gift Aid tax reclaimed - 88 Ruskin Road	-	25,425
	<u>379,734</u>	<u>611,690</u>
<i>Other income</i>		
Rents received	44,353	30,750
	<u>44,353</u>	<u>30,750</u>
<i>Faith & Worship</i>		
<i>Direct</i>		
Ramadan costs	4,036	5,271
Calendar costs	900	825
Activities	39,872	32,878
Ilm Hub resources	8,914	7,228
88 Ruskin Road Fundraising	-	20,757
Bank charges	9,065	8,756
Ilm Hub, teaching	41,033	26,867
	<u>103,820</u>	<u>102,582</u>
<i>Support</i>		
<i>Premises: 80 & 80A Ruskin Road</i>		
Water rates	1,218	995
Rates Council tax 80 RR	2,885	2,823
Light & heat	7,496	13,077
General insurance	2,450	1,984
Repairs to Centre premises	960	454
Rubbish disposal	1,227	1,449
	<u>16,236</u>	<u>20,782</u>

This page does not form part of the statutory financial statements.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	Total 2024	Total 2023
	£	£
<i>General</i>		
Small tools & consumables	533	1,638
Computer software & consumables	307	144
Cleaning & General Maintenance	13,350	11,933
Telephone/B'band	936	945
	15,126	14,660
	135,182	138,024
<i>Community</i>		
Zakaat & Fithra	8,949	11,337
Donations to other charities	-	1,200
Iftar, Food Pack and dates	67,054	35,031
	76,003	47,568
	76,003	47,568
<i>Property Rental Income Costs</i>		
Repairs to Investment premises	4,835	1,702
Repairs and maintenance	120	1,010
	4,955	2,712
	4,955	2,712
<i>Governance</i>		
Insurance	-	765
Sundry expenses	2	282
Accountancy	2,503	2,405
Independent examiner's fee	420	360
Trade subscriptions	541	35
	3,466	3,847
	3,466	3,847
<i>Staff costs</i>		
Employers pension contribution	1,247	2,155
Wages	41,580	38,500
	42,827	40,655
	42,827	40,655
<i>Depreciation</i>		
Depreciation, amortisation and other similar costs	5,073	6,425
	5,073	6,425
	5,073	6,425

This page does not form part of the statutory financial statements.

MUSLIM CULTURAL & WELFARE ASSOCIATION OF SUTTON (MCWAS)

England & Wales - Charity number 1190799

Accounts

Company registration number: CE023545

Charity registration number: 1190799

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Annual Report and Financial Statements

for the Year Ended 31 December 2023

A S Partnership Ltd
158 Stafford Road
Wallington
Surrey
SM6 9BS

Muslim Cultural & Welfare Association of Sutton (MCWAS)

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Muslim Cultural & Welfare Association of Sutton (MCWAS)

Reference and Administrative Details

Chairman	Dr M R Moola
Trustees	O Koto M Khan H M A Yaseen K Barlas B U Varli S M A Lutfullah Dr S M Mohiud-Din F B Ajmi A Hasan

Charity Registration Number 1190799

Company Registration Number CE023545

The charity is incorporated in United Kingdom.

Registered Office
80 Ruskin Road
Carshalton
Surrey
SM5 3DH

Independent Examiner
A S Partnership Ltd
158 Stafford Road
Wallington
Surrey
SM6 9BS

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2023.

Structure, governance and management

Governing Document

MCWAS was first registered with the Charity Commission in 1981 under charity number 0291533. In August 2020 a new Charitable Incorporated Organisation (CIO) was registered with a board of three founding trustees. Elections were held appointing three additional trustees by the new membership in line with the new Constitution and further elections have taken place to replace and onboard additional trustees.

Organisational structure

The charity is run by ten Trustees (as at publication of this report) who are responsible for the general control and management of the charity. The Trustees give their time freely and receive no remuneration or other financial benefits.

In September 2021 to assist with the running of the centre and to enable MCWAS to provide quality and consistent services a full-time Centre Manager was employed. The role of the Centre Manager is to administer all services provided by MCWAS ensuring that all operational policies and procedures are adhered to. The Trustees delegate the day-to-day running of the centre to the Centre Manager, who acts under the instructions and the oversight of the Trustees. The board meets regularly with the Centre Manager to discuss decisions on the management and operations of the centre.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Trustees' Report

Objectives and Activities

Vision & Aims

Our vision is for God-consciousness to flourish in the communities of Sutton and its surrounding areas. We want our Lord to be worshipped as He deserves, by pursuing knowledge, purpose and excellent conduct in a peaceful and caring environment. Our mission is to serve, educate and inspire our local community so that we are all working together towards our vision.

MCWAS has a rich history and has become one of the leading and most active Islamic institutions in the London Borough of Sutton and surrounding areas. We aim to:

- Encourage others to worship God and to serve the community
- Educate the community about Islamic teachings through Quranic scripture and Prophetic tradition
- Inspire people to live faithfully with confidence and humility

The current MCWAS Strategic Plan 2022/23 is shared on our website. It was produced in February 2022 by the Board of Trustees.

The objectives of the Plan, listed below, have been pursued, with many successes.

- Build the core services of Prayer/Worship
- Build the core services of Education and Knowledge
- Building the core services of Community Network and Welfare

This strategic plan is being updated to respond to the needs of the growing community for tomorrow's society.

Some themes are being developed as the basis for strategic priorities related to the following key areas:

- Improve the quality of connection between MCWAS and a wider set of stakeholders.
- Build capacity within MCWAS to expand its operational capacity.
- Encourage and facilitate participation in MCWAS' governance and operations.

Further work is being done to set MCWAS' new strategic priorities with a clear focus, to enable MCWAS to make progress against these new priorities. This may include adopting a traditional developmental roadmap represented in a detailed strategy document, establishing a tailored maturity matrix and supporting methodologies to advance progress on strategic priority areas.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Trustees' Report

Activities and achievements - how our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities, summarised below, provide benefit both to those who worship at our centre and to the wider community. MCWAS is also committed to various fundraising and charitable activities in support of the local community and beyond.

Children and Youth Programmes

- Boys and Girls Youth Club under 13s
- Boys and Girls Youth Clubs 14+
- Girls Quranic Tafseer Course
- British Sign Language Course
- Boys and Girls Summer Hifdh Intensive
- Boys and Girls Summer Workshops
- Ilm Hub Little Explorers
- EYFS sessions & Trips
- Ilm Hub Children's Classes
- Soccer Camp
- Summer Camp
- Health & Fitness Classes

Community Events

A wide range of community events including classes and workshops were held at the centre in 2023 and include.

- Fundamentals of Faith
- Seerah Course
- Maintaining Momentum - Consistency Beyond Ramadan
- The Champions Season
- Dhul-Hijjah Event - The Best 10 Days
- The London Fire Brigade
- Hajj Workshop
- The Beginning of Guidance
- Muslim Reverts Society
- Seniors Lunch Club
- Sunnah Fasts, Arafah and Ashura
- Sisters Tea Time
- Sisters Islamic Wellbeing
- Sisters Strengthening our Iman
- Wisdom and Quran Reflections
- Brothers Fitness Series with FFS
- One Day Seminars

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Trustees' Report

Ramadan 2023

- Guest Reciters for prayers
- Daily Quran Summary
- Sisters Daily Quran Recital and Explanation
- Neighbours'/ Community Iftar
- Itikaf
- Rules of Tajweed
- Iftar
- Qiyam Al-Layl
- Fundraising for international and local causes
- Responding to a number of humanitarian causes

Other

- Regular Prayer services, Friday Jummah with guest speakers/ khateeb, Eid Prayers
- Marriage Service
- Funeral Prayer Service

School & Scouts Visits

- Local primary and secondary schools in the London Borough of Sutton
- Local Scout Groups

We will continue to expand and extend our service offerings to the community to ensure we provide a number of sustainable services with high quality.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Trustees' Report

Financial review

The accounts of the charity show the net assets of MCWAS of £1,325,568.

Gross income from donations including rental income totalled £642,440.

Total expenditure including support costs had totalled £239,232.

Pending completion of transfer of leasehold property and bank accounts from Legacy to CIO. Amounts received and expended on behalf of CIO are shown in Balance Sheet as Income due from Legacy and due to Legacy.

Statement of trustees' responsibilities

The trustees (who are also the directors of Muslim Cultural & Welfare Association of Sutton (MCWAS) for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Trustees' Report

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 28 October 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'MR Moola', written over a dotted line.

Dr M R Moola
Chairman

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Independent Examiner's Report to the trustees of Muslim Cultural & Welfare Association of Sutton (MCWAS) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Muslim Cultural & Welfare Association of Sutton (MCWAS) as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

**Independent Examiner's Report to the trustees of Muslim Cultural & Welfare
Association of Sutton (MCWAS) ('the Company')**

.....

A K K Sharif FCCA
Member of Association of Chartered Certified Accountants
AS Partnership Ltd
Chartered Certified Accountants
158 Stafford Road
Wallington
Surrey
SM6 9BS

28 October 2024

Muslim Cultural & Welfare Association of Sutton (MCWAS)

**Statement of Financial Activities for the Year Ended 31 December 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	284,064	327,626	611,690
Other income	4	30,750	-	30,750
Total income		<u>314,814</u>	<u>327,626</u>	<u>642,440</u>
Expenditure on:				
Faith & Worship		117,268	20,757	138,025
Community		47,568	-	47,568
Governance costs		3,846	-	3,846
Staff Costs		40,655	-	40,655
Depreciation, amortisation and other similar costs		6,425	-	6,425
Property rental income costs		1,702	1,010	2,712
Total expenditure		<u>217,464</u>	<u>21,767</u>	<u>239,231</u>
Net income		<u>97,350</u>	<u>305,859</u>	<u>403,209</u>
Net movement in funds		97,350	305,859	403,209
Reconciliation of funds				
Total funds brought forward		<u>922,359</u>	-	<u>922,359</u>
Total funds carried forward	12	<u><u>1,019,709</u></u>	<u><u>305,859</u></u>	<u><u>1,325,568</u></u>

The notes on pages 13 to 20 form an integral part of these financial statements.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

**Statement of Financial Activities for the Year Ended 31 December 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies	3	267,489	267,489
Other income	4	5,550	5,550
Total income		273,039	273,039
Expenditure on:			
Faith & Worship		85,967	85,967
Community		48,389	48,389
Governance costs		3,012	3,012
Staff Costs		38,209	38,209
Depreciation, amortisation and other similar costs		4,223	4,223
Total expenditure		179,800	179,800
Net income		93,239	93,239
Transfers between funds		785,611	785,611
Net movement in funds		878,850	878,850
Reconciliation of funds			
Total funds brought forward		43,509	43,509
Total funds carried forward	12	922,359	922,359

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 12.

The notes on pages 13 to 20 form an integral part of these financial statements.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

(Registration number: CE023545)
Balance Sheet as at 31 December 2023


	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	1,276,583	798,281
Current assets			
Debtors	10	1,038,764	396,323
Creditors: Amounts falling due within one year	11	<u>(989,779)</u>	<u>(272,245)</u>
Net current assets		<u>48,985</u>	<u>124,078</u>
Net assets		<u>1,325,568</u>	<u>922,359</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		305,859	-
Unrestricted income funds			
Unrestricted funds		<u>1,019,709</u>	<u>922,359</u>
Total funds	12	<u>1,325,568</u>	<u>922,359</u>

For the financial year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 10 to 20 were approved by the trustees, and authorised for issue on 28 October 2024 and signed on their behalf by:


.....
Dr M R Moola
Chairman

The notes on pages 13 to 20 form an integral part of these financial statements.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Charity status

The charity is incorporated as a Charitable Incorporated Organisation (CIO) in United Kingdom and consequently does not have share capital.

The address of its registered office is:

80 Ruskin Road

Carshalton

Surrey

SM5 3DH

These financial statements were authorised for issue by the trustees on 28 October 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Muslim Cultural & Welfare Association of Sutton (MCWAS) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Year Ended 31 December 2023

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Year Ended 31 December 2023

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	25% on reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Year Ended 31 December 2023

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Year Ended 31 December 2023

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Gift aid reclaimed	8,673	25,425	34,098
Regular giving and capital donations	<u>275,391</u>	<u>302,201</u>	<u>577,592</u>
Total for 2023	<u>284,064</u>	<u>327,626</u>	<u>611,690</u>
Total for 2022	<u>267,489</u>	<u>-</u>	<u>267,489</u>

4 Other income

	Unrestricted funds General £	Total funds £
Rental income	<u>30,750</u>	<u>30,750</u>
Total for 2023	<u>30,750</u>	<u>30,750</u>
Total for 2022	<u>5,550</u>	<u>5,550</u>

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Year Ended 31 December 2023

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

6 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	38,500	37,096
Pension costs	<u>2,155</u>	<u>1,113</u>
	<u>40,655</u>	<u>38,209</u>

1 (2022 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

7 Independent examiner's remuneration

	2023 £	2022 £
Other fees to examiners		
All other assurance services	<u>360</u>	<u>300</u>

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Year Ended 31 December 2023

9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2023	785,611	16,893	802,504
Additions	<u>471,696</u>	<u>13,031</u>	<u>484,727</u>
At 31 December 2023	<u>1,257,307</u>	<u>29,924</u>	<u>1,287,231</u>
Depreciation			
At 1 January 2023	-	4,223	4,223
Charge for the year	<u>-</u>	<u>6,425</u>	<u>6,425</u>
At 31 December 2023	<u>-</u>	<u>10,648</u>	<u>10,648</u>
Net book value			
At 31 December 2023	<u>1,257,307</u>	<u>19,276</u>	<u>1,276,583</u>
At 31 December 2022	<u>785,611</u>	<u>12,670</u>	<u>798,281</u>

Included within the net book value of land and buildings above is £1,257,307 (2022 - £785,611) in respect of freehold land and buildings and £Nil (2022 - £Nil) in respect of leaseholds.

10 Debtors

	2023 £	2022 £
Income due from legacy	<u>1,038,764</u>	<u>396,323</u>

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Year Ended 31 December 2023

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	1,300	-
Expenditure due to legacy	985,022	267,207
Accruals	3,457	5,038
	<u>989,779</u>	<u>272,245</u>

12 Funds

	Balance at 1 January 2023	Incoming resources	Resources expended	Balance at 31 December 2023
	£	£	£	£
Unrestricted funds				
General	922,359	314,814	(217,464)	1,019,709
Restricted funds	<u>-</u>	<u>327,626</u>	<u>(21,767)</u>	<u>305,859</u>
Total funds	<u>922,359</u>	<u>642,440</u>	<u>(239,231)</u>	<u>1,325,568</u>

	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	Balance at 31 December 2022
	£	£	£	£	£
Unrestricted funds					
General	<u>43,509</u>	<u>273,039</u>	<u>(179,800)</u>	<u>785,611</u>	<u>922,359</u>

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Statement of Financial Activities by fund for the Year Ended 31 December 2023

Restricted Funds

	Total Restricted Funds 2023 £	Total Restricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	<u>327,626</u>	<u>-</u>
Total income	<u>327,626</u>	<u>-</u>
Expenditure on:		
Raising funds	1,010	-
88 Ruskin Road Fundraising	20,757	-
Repairs and maintenance	<u>1,010</u>	<u>-</u>
Total expenditure	<u>22,777</u>	<u>-</u>
Net income	<u>304,849</u>	<u>-</u>
Reconciliation of funds		
Total funds carried forward	<u><u>304,849</u></u>	<u><u>-</u></u>

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	611,690	267,489
Other income (analysed below)	30,750	5,550
	642,440	273,039
Expenditure on:		
Faith & Worship	138,025	85,967
Community	47,568	48,389
Property rental income costs	2,712	-
Governance costs	3,846	3,012
Staff Costs	40,655	38,209
Depreciation, amortisation and other similar costs	6,425	4,223
	239,231	179,800
Total expenditure	239,231	179,800
Net income	403,209	93,239
Transfers between funds (analysed below)	-	785,611
	403,209	878,850
Net movement in funds	403,209	878,850
Reconciliation of funds		
Total funds brought forward	922,359	43,509
Total funds carried forward	1,325,568	922,359

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Committed giving	92,905	82,059
Jumah & cash collection	89,073	81,804
Iftar and Food Pack Donations	38,955	29,670
Tuition fees	54,458	55,473
88 Ruskin Road	302,201	-
Gift Aid tax reclaimed	8,673	18,483
Gift Aid tax reclaimed - 88 Ruskin Road	25,425	-
	<u>611,690</u>	<u>267,489</u>
<i>Other income</i>		
Rental income	30,750	5,550
	<u>30,750</u>	<u>5,550</u>
<i>Faith & Worship</i>		
<i>Direct</i>		
Ramadan costs	5,271	6,335
Calendar costs	825	800
Activities	32,878	19,458
Ilm Hub resources	10,138	6,540
88 Ruskin Road Fundraising	20,757	-
Bank charges	8,755	5,625
Wages and subcontractor	26,868	22,336
Subcontractor - security	-	1,260
	<u>105,492</u>	<u>62,354</u>

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	Total 2023 £	Total 2022 £
<i>Support</i>		
<i>Premises: 80 & 80A Ruskin Road</i>		
Water rates	995	200
Rent and rates	2,823	2,771
Light, heat and power	13,077	1,815
Insurance	1,984	1,889
Repairs and maintenance	454	4,888
Rubbish disposal	1,449	650
	20,782	12,213
 <i>General</i>		
Small equipment and Consumable	1,638	1,881
Computer software and maintenance costs	144	348
Cleaning	9,023	7,997
Communication	946	989
Printing, postage and stationery	-	185
	11,751	11,400
	138,025	85,967
 <i>Community</i>		
Zakat & Fithra	11,337	8,089
Donations to other charities	1,200	10,220
Iftar and Food Pack Expense	35,031	30,080
	47,568	48,389
 <i>Property Rental Income Costs</i>		
Repairs and maintenance	1,702	-
Repairs and maintenance	1,010	-
	2,712	-

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	Total 2023 £	Total 2022 £
<i>Governance</i>		
Insurance	765	188
Sundry expenses	281	-
Accountancy fees	2,405	2,239
Independent examiner's fee	360	300
Trade subscriptions	35	285
	<u>3,846</u>	<u>3,012</u>
<i>Staff costs</i>		
Staff pensions (Defined contribution) - pension scheme 1	2,155	1,113
Wages and salaries	38,500	37,096
	<u>40,655</u>	<u>38,209</u>
<i>Depreciation</i>		
Depreciation, amortisation and other similar costs	6,425	4,223
	<u>6,425</u>	<u>4,223</u>
<i>Transfers between funds</i>		
Funds - Transfer from another fund	<u>-</u>	<u>785,611</u>

MUSLIM CULTURAL & WELFARE ASSOCIATION OF SUTTON (MCWAS)

England & Wales - Charity number 1190799

Accounts

Company registration number: CE023545

Charity registration number: 1190799

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Annual Report and Financial Statements

for the Year Ended 31 December 2022

A S Partnership Ltd
158 Stafford Road
Wallington
Surrey
SM6 9BS

Muslim Cultural & Welfare Association of Sutton (MCWAS)

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Muslim Cultural & Welfare Association of Sutton (MCWAS)

Reference and Administrative Details

Chairman Dr M R Moola

Trustees O Koto
M Khan
H M A Yaseen
F Killedar
Dr S M Mohiud-Din
Dr M R Moola
F B Ajmi
N Ahmed Syeda

Charity Registration Number 1190799

Company Registration Number CE023545

The charity is incorporated in United Kingdom.

Registered Office 80 Ruskin Road
Carshalton
Surrey
SM5 3DH

Independent Examiner A S Partnership Ltd
158 Stafford Road
Wallington
Surrey
SM6 9BS

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2022.

Structure, governance and management

Governing Document

MCWAS was first registered with the Charity Commission in 1981 under charity number 0291533. In August 2020 a new Charitable Incorporated Organisation (CIO) was registered with a board of three founding trustees. Elections were held appointing three additional trustees by the new membership in line with the new Constitution and further elections have taken place to replace and onboard additional trustees.

Organisational structure

The charity is run by eight Trustees (as at publication of this report) who are responsible for the general control and management of the charity. The Trustees give their time freely and receive no remuneration or other financial benefits.

In September 2021 to assist with the running of the centre and to enable MCWAS to provide quality and consistent services a full-time Centre Manager was employed. The role of the Centre Manager is to administer all services provided by MCWAS ensuring that all operational policies and procedures are adhered to. The Trustees delegate the day-to-day running of the centre to the Centre Manager, who acts under the instructions and the oversight of the Trustees. The board meets regularly with the Centre Manager to discuss decisions on the management and operations of the centre.

MCWAS is in the process of completing all financial and legal requirements with unwinding the legacy entity. The transfer of title for both freehold property assets held by MCWAS was submitted to HM Land Registry in October 2022, where the asset transfers have been reflected in the 2022 accounts.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Trustees' Report

Objectives and Activities

Vision & Aims

Our vision is for God-consciousness to flourish in the communities of Sutton and its surrounding areas. We want our Lord to be worshipped as He deserves, by pursuing knowledge, purpose and excellent conduct in a peaceful and caring environment. Our mission is to serve, educate and inspire our local community so that we are all working together towards our vision.

MCWAS has a rich history and has become one of the leading and most active Islamic institutions in the London Borough of Sutton and surrounding areas. We aim to:

- Encourage others to worship God and to serve the community
- Educate the community about Islamic teachings through Quranic scripture and Prophetic tradition
- Inspire people to live faithfully with confidence and humility

In February 2022 the Board of Trustees produced the MCWAS Strategic Plan for 2022-23, which is shared on our website. This was a product of workshops held at the centre where we invited the community to participate in a feedback survey. The survey was completed by approximately 100 participants across the wider MCWAS community providing review and suggested improvements on current and future services at MCWAS. Over this year we have improved on and implemented a number of new services to ensure we are meeting the strategic objectives identified in the plan. The introduction of some new services have required the recruitment of part-time staff, mainly to assist with the provisioning of children's educational activities which have been very well-received by the community.

The objectives of the MCWAS Strategic Plan 2022/23 are to:

- Build the core services of Prayer/Worship
- Build the core services of Education and Knowledge
- Building the core services of Community Network and Welfare

Consistent and quality core services are the foundation of a relevant community centre and the 2022/23 Strategic Plan aims to deliver these services

Activities and achievements - how our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities, summarised below, provide benefit both to those who worship at our centre and to the wider community. MCWAS is also committed to various fundraising and charitable activities in support of the local community and beyond.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Trustees' Report

Children and Youth Programmes

- Boys and Girls Youth Club
- Boys and Girls Chillout Saturday
- Girls Quranic Tafsir Course
- British Sign Language Course
- Boys and Girls Summer Hifdh Intensive
- Boys and Girls Summer Workshop
- Girls Eid Party
- Ilm Hub Little Explorers
- Ilm Hub Children's Classes

Community Events

A wide range of community events including classes and workshops were held at the centre in 2022 and include.

- Fundamentals of Faith
- Maintaining Momentum - Consistency Beyond Ramadan
- The Champions Season
- Dhul-Hijjah Event - The Best 10 Days
- The London Fire Brigade
- Hajj Workshop
- The Beginning of Guidance
- Muslim Reverts Society
- Seniors Lunch Club
- Sunnah Fasts, Arafah and Ashura
- Sisters Tea Time
- Sisters Islamic Wellbeing
- Sisters Strengthening our Iman
- Wisdom and Quran Reflections
- Brothers Fitness Series with FFS - Fitness, Thai Boxing, MMA, Knife Awareness,
- Visit My Mosque Open Day

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Trustees' Report

Ramadan 2022

- Guest Reciters for prayers
- Daily Quran Summary
- Sisters Daily Quran Recital and Explanation
- Neighbour's/ Community Iftar
- Itikaf
- Rules of Tajweed
- Iftar
- Qiyam Al-Layl
- Regular Prayer services, Friday Jummah with guest speakers/ khateeb, Eid Prayers

School & Scouts Visits

- Local primary and secondary schools
- Local Scout Groups

We will continue to expand and extend our service offerings to the community to ensure we provide a number of sustainable services with high quality.

Financial review

Activities of charity were transferred from the legacy entity to the newly set-up CIO from 12 August 2020, pending transfer of properties, novation of tenancy agreements and bank accounts.

The accounts of the charity show the net assets of MCWAS of £922,359.

Gross income from donations including rental income totalled £273,039.

Total expenditure including support costs had totalled £179,800.

Statement of trustees' responsibilities

The trustees (who are also the directors of Muslim Cultural & Welfare Association of Sutton (MCWAS) for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Trustees' Report

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 29 September 2023 and signed on its behalf by:



.....
Dr M R Moola
Chairman and trustee

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Independent Examiner's Report to the trustees of Muslim Cultural & Welfare Association of Sutton (MCWAS) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

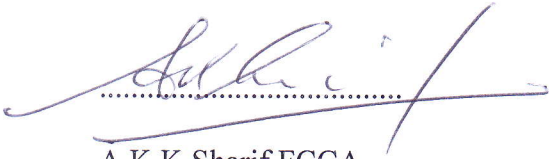
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Muslim Cultural & Welfare Association of Sutton (MCWAS) as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

**Independent Examiner's Report to the trustees of Muslim Cultural & Welfare
Association of Sutton (MCWAS) ('the Company')**

A handwritten signature in blue ink, appearing to read 'A K K Sharif', written over a horizontal dotted line. The signature is fluid and cursive.

A K K Sharif FCCA
Member of Association of Chartered Certified Accountants
AS Partnership Ltd
Chartered Certified Accountants
158 Stafford Road
Wallington
Surrey
SM6 9BS

29 September 2023

Muslim Cultural & Welfare Association of Sutton (MCWAS)

**Statement of Financial Activities for the Year Ended 31 December 2022
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies	3	267,489	267,489
Other income	4	5,550	5,550
Total income		273,039	273,039
Expenditure on:			
Faith & Worship		80,342	80,342
Community		48,389	48,389
Governance costs		9,750	9,750
Staff Costs		37,096	37,096
Depreciation, amortisation and other similar costs		4,223	4,223
Total expenditure		179,800	179,800
Net income		93,239	93,239
Transfers between funds		785,611	785,611
Net movement in funds		878,850	878,850
Reconciliation of funds			
Total funds brought forward		43,509	43,509
Total funds carried forward	13	922,359	922,359

The notes on pages 12 to 19 form an integral part of these financial statements.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

**Statement of Financial Activities for the Year Ended 31 December 2022
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies	3	123,284	123,284
Total income		<u>123,284</u>	<u>123,284</u>
Expenditure on:			
Faith & Worship		34,726	34,726
Community		15,633	15,633
Governance costs		5,481	5,481
Investment management costs		38	38
Staff Costs		<u>23,897</u>	<u>23,897</u>
Total expenditure		<u>79,775</u>	<u>79,775</u>
Net income		<u>43,509</u>	<u>43,509</u>
Net movement in funds		<u>43,509</u>	<u>43,509</u>
Reconciliation of funds			
Total funds carried forward	13	<u>43,509</u>	<u>43,509</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 13.

The notes on pages 12 to 19 form an integral part of these financial statements.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

**(Registration number: CE023545)
Balance Sheet as at 31 December 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	798,281	-
Current assets			
Debtors	10	396,323	123,284
Creditors: Amounts falling due within one year	11	<u>(272,245)</u>	<u>(79,775)</u>
Net current assets		<u>124,078</u>	<u>43,509</u>
Net assets		<u>922,359</u>	<u>43,509</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>922,359</u>	<u>43,509</u>
Total funds	13	<u>922,359</u>	<u>43,509</u>

For the financial year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 9 to 19 were approved by the trustees, and authorised for issue on 29 September 2023 and signed on their behalf by:



.....
Dr M R Moola
Chairman and trustee

The notes on pages 12 to 19 form an integral part of these financial statements.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Charity status

The charity is incorporated as a Charitable Incorporated Organisation (CIO) in United Kingdom and consequently does not have share capital.

The address of its registered office is:

80 Ruskin Road

Carshalton

Surrey

SM5 3DH

These financial statements were authorised for issue by the trustees on 29 September 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Muslim Cultural & Welfare Association of Sutton (MCWAS) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Year Ended 31 December 2022

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Year Ended 31 December 2022

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Year Ended 31 December 2022

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Gift aid reclaimed	18,483	18,483
Regular giving and capital donations	<u>249,006</u>	<u>249,006</u>
Total for period ended 31 December 2022	<u>267,489</u>	<u>267,489</u>
Total for period ended 31 December 2021	<u>123,284</u>	<u>123,284</u>

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Year Ended 31 December 2022

4 Other income

	Unrestricted funds General £	Total funds £
Rental income	5,550	5,550
Total for period ended 31 December 2022	<u>5,550</u>	<u>5,550</u>

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

6 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	37,096	23,897
Pension costs	1,113	350
	<u>38,209</u>	<u>24,247</u>

1 (2021 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Year Ended 31 December 2022

7 Independent examiner's remuneration

	2022 £	2021 £
Other fees to examiners		
All other assurance services	<u>300</u>	<u>300</u>

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2022	785,611	-	785,611
Additions	<u>-</u>	<u>16,893</u>	<u>16,893</u>
At 31 December 2022	<u>785,611</u>	<u>16,893</u>	<u>802,504</u>
Depreciation			
Charge for the year	<u>-</u>	<u>4,223</u>	<u>4,223</u>
At 31 December 2022	<u>-</u>	<u>4,223</u>	<u>4,223</u>
Net book value			
At 31 December 2022	<u>785,611</u>	<u>12,670</u>	<u>798,281</u>
At 31 December 2021	<u>785,611</u>	<u>-</u>	<u>785,611</u>

Included within the net book value of land and buildings above is £785,611 (2021 - £Nil) in respect of freehold land and buildings and £Nil (2021 - £Nil) in respect of leaseholds.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Year Ended 31 December 2022

10 Debtors

	2022	2021
	£	£
Income due from legacy	<u>396,323</u>	<u>123,284</u>

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Expenditure due to legacy	267,207	78,001
Pension contributions unpaid	-	466
Accruals	<u>5,038</u>	<u>1,308</u>
	<u>272,245</u>	<u>79,775</u>

12 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,113 (2021 - £350).

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Year Ended 31 December 2022

13 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds					
General	<u>43,509</u>	<u>273,039</u>	<u>(179,800)</u>	<u>785,611</u>	<u>922,359</u>
		Incoming resources £	Resources expended £		Balance at 31 December 2021 £
Unrestricted funds					
General		<u>123,284</u>	<u>(79,775)</u>		<u>43,509</u>

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	267,489	123,284
Other income (analysed below)	5,550	-
	273,039	123,284
Expenditure on:		
Faith & Worship	80,342	34,726
Community	48,389	15,633
Governance costs	9,750	5,481
Staff Costs	37,096	23,897
Depreciation, amortisation and other similar costs	4,223	-
Other	-	38
	179,800	79,775
Net income	93,239	43,509
Transfers between funds (analysed below)	785,611	-
Net movement in funds	878,850	43,509
Reconciliation of funds		
Total funds brought forward	43,509	-
Total funds carried forward	922,359	43,509

This page does not form part of the statutory financial statements.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Committed giving	82,059	23,184
Jumah & cash collection	81,804	82,885
Iftar Food Pack Donations	29,670	8,765
Tuition fees	55,473	8,450
Gift Aid tax reclaimed	18,483	-
	<u>267,489</u>	<u>123,284</u>
<i>Other income</i>		
Rental income	5,550	-
	<u>5,550</u>	<u>-</u>
<i>Faith & Worship</i>		
<i>Direct</i>		
Ramadan costs	6,335	600
Calendar costs	800	1,350
Activities	19,458	1,330
Ilm Hub resources	6,540	-
Purchases	-	144
Wages and subcontractor	22,336	1,935
Subcontractor - security	1,260	960
	<u>56,729</u>	<u>6,319</u>
<i>Support</i>		
<i>Premises: 80 & 80A Ruskin Road</i>		
Water rates	200	568
Rent and rates	2,771	(2,731)
Light, heat and power	1,815	10,732
Insurance	1,889	3,064
Repairs and maintenance	4,888	8,669
Rubbish disposal	650	-
	<u>12,213</u>	<u>20,302</u>

This page does not form part of the statutory financial statements.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	Total 2022 £	Total 2021 £
<i>General</i>		
Small equipment and Consumable	1,881	1,857
Computer software and maintenance costs	348	189
Cleaning	7,997	4,034
Communication	989	1,407
Printing, postage and stationery	185	618
	11,400	8,105
	80,342	34,726
<i>Community</i>		
Zakat & Fithra	8,089	5,637
Donations to other charities	10,220	44
Iftar Food Pack Expense	30,080	8,765
Food Expense	-	1,187
	48,389	15,633
	48,389	15,633
<i>Governance</i>		
Staff pensions (Defined contribution) - pension scheme 1	1,113	350
Insurance	188	-
Accountancy fees	2,239	1,008
Independent examiner's fee	300	300
Legal and professional fees	-	800
Bank charges	5,625	2,953
Trade subscriptions	285	70
	9,750	5,481
	9,750	5,481
<i>Staff costs</i>		
Wages and salaries	37,096	23,897
	37,096	23,897
	37,096	23,897
<i>Depreciation</i>		
Depreciation, amortisation and other similar costs	4,223	-
	4,223	-
	4,223	-

This page does not form part of the statutory financial statements.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	Total 2022 £	Total 2021 £
<i>Other</i>		
Sundry expenses	-	38
	-	38
<i>Transfers between funds</i>		
Funds - Transfer from another fund	785,611	-

MUSLIM CULTURAL & WELFARE ASSOCIATION OF SUTTON (MCWAS)

England & Wales - Charity number 1190799

Accounts

Company registration number: CE023545

Charity registration number: 1190799

Muslim Cultural & Welfare Association o (MCWAS)

Annual Report and Financial Statements

for the period from 11 August 2020 to 31 December 2021

A S Partnership Ltd
158 Stafford Road
Wallington
Surrey
SM6 9BS

Muslim Cultural & Welfare Association of Sutton (MCWAS)

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Muslim Cultural & Welfare Association of Sutton (MCWAS)

Reference and Administrative Details

Chairman Dr M R Moola

Trustees O Koto
M Khan
H M A Yaseen
F Killedar
H Sheikh
Dr S M Mohiud-Din
Dr M R Moola

Charity Registration Number 1190799

Company Registration Number CE023545

The charity is incorporated in United Kingdom.

Registered Office 80 Ruskin Road
Carshalton
Surrey
SM5 3DH

Independent Examiner A S Partnership Ltd
158 Stafford Road
Wallington
Surrey
SM6 9BS

Accountants A S Partnership Ltd
158 Stafford Road
Wallington
Surrey
SM6 9BS

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the period ended 31 December 2021.

Structure, governance and management

Governing Document

MCWAS was first registered with the Charity Commission in 1981 under charity number 0291533. It is governed by a Constitution, the latest version of which is held by the Charity Commission is dated February 1985.

In August 2020, a new Charitable Incorporated Organisation (CIO) was registered with a board of three founding Trustees. Elections were held to add three additional Trustees to the Board by the new membership.

Organisational structure

The Charity is run by seven Trustees (as at publication of this report) who are responsible for the general control and management of the Charity. The Trustees give their time freely and receive no remuneration or other financial benefits. They delegate the day-to-day running of the Centre to the Centre Manager, who acts under the instructions and the oversight of the Trustees. The Board meets regularly with the Centre Manager to discuss decisions on the management and operations of the Centre.

In September 2021, to assist with the running of the Centre and to enable MCWAS to provide quality and consistent services a full-time Centre Manager was employed. The role of the Centre Manager is to administer all services provided by MCWAS ensuring that all operational policies and procedures are adhered to.

MCWAS is in the process of completing all financial and legal requirements with unwinding the legacy entity. Whilst transition is in progress as at financial year-end 31 December 2021, the process has yet completed. The asset transfer is in the process of being submitted to HM Land Registry and it has been notified that the completion may take 12-18 months due to backlogs.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Trustees' Report

Objectives and Activities

Our aims

The objects of the charity are set out in the Charity's constitution namely:

- to promote the Islamic religion
- to advance public education in Islamic literature and culture
- to promote any other charitable purpose for the benefit of Muslims resident in the London Borough of Sutton

Activities and achievements - how our activities deliver public benefit

The Charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities, summarised below, provide benefit both to those who worship at our Centre and the wider community.

Religious activities

Our Centre provides a space for prayer, worship and for the activities associated with our faith and community. The Centre was reopened in 2021 with Covid guidelines and restrictions due to the Covid 19 pandemic, providing the following services:

Prayers: The Centre was open for daily and Friday congregational prayers and private worship. During the week we had over 50 people who regularly attended daily prayers and over 300 who regularly attended Friday prayers.

Festivals: The Centre was open during the month of Ramadan for prayer services with social distancing. Although we were not able to open our fasts at the Centre, the community contributed to the purchase of food packs for vulnerable families and refugees in the local and surrounding areas. We held a weekly Radio Ramadhan slot during the month and invited special guest speakers, such as Zara Muhammed (MCB Chair) and Shaykh Yassir Qadhi. The two Eid prayers were also held at the Centre however there was no celebration at the Centre and the community were asked to celebrate with their families at home.

Vaccination hub: We held a Vaccination Hub with local doctors at our Centre at the end of the year to enable the local community to be vaccinated against Covid 19. This was a huge success and we are proud of our efforts to combat the spread of Covid 19.

Religious Talks: Only a few Islamic educational talks were conducted in the latter part of the year in September after the spread of the pandemic had relented, however many lectures and talks were held online during the year.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Trustees' Report

Community activities

Our community hall provides a valuable educational and recreational resource for all in our local community from the youth to the elderly. A wide variety of activities are organised and take place in our Centre.

Summer Youth Provision: With the major effects of Covid 19 coming to an end we were able to resume our summer youth programmes for the first time since the pandemic. We had a total of 130 youth who attended our youth programmes over the summer.

Chillout Friday Girls & Chillout Friday Boys: A specific tailor made flagship youth programme for our teenage boys and girls (13+) to meet, with a wide range of social activities for them to engage with. Snacks, refreshments and food is served with a religious reminder at the end.

Youth Club Boys & Girls: An under 13 youth programme targeting the younger age group with similar focus.

Weekly Football (15+): Weekly sports programme for our older teenage boys.

British Sign Language (BSL) & Islamic Sign: A one-day youth summer intensive course delivered by a fully qualified instructor. This led to opportunities of completing a Level 1 qualification.

Strengthening our Imaan: A sister's educational class reflecting on verses of the Quran was started online due to Covid 19 that we were able to bring in-house later on in the year.

Wisdom & Quran Reflections: A class for the elderly reflecting on verses of the Quran as well as other topics that was started during Covid 19 for the elderly in our community to have a weekly social gathering and has remained online due to the ease of access of it.

Tajweed Class: A weekly brothers class on how to perfect their recitation of the Quran with the correct rules with our Centre Imam.

Sisters Dinner: A sold out event which allowed sisters for the first time since Covid 19 to meet and greet and have a nice social evening together. A very well received event with plans for more in the future.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Trustees' Report

Centre Open Day: We usually hold an annual Open Day which allows local residents as well as dignitaries to come and visit the Centre to meet members of the Muslim community, learn about Islam, enjoy activities such as a graphical exhibition, henna art and taste food from around the Muslim world. In total, over 300 people attended the event in 2019 but due to the pandemic we were not able to hold the event in 2021.

Liaison with Police: We regularly welcome local police to events and congregational prayers at the Centre. Our annual T-20 cricket match with the Met Police Sutton did not take place this year due to Covid 19.

Inter-faith dialogue: Our Imam and some members of our community took part in visits and discussions with local church leaders in their churches such as Belmont Church.

School visits: The Centre hosts educational primary school visits from local schools as well as scouts groups from inside and outside of the boroughs (Muschamp, Highview, Bandon Hill to name a few). Children are able to learn about Islam with an interactive presentation delivered, take part in a fun and engaging quiz, dress up in traditional clothing, tour the prayer area, experience a live call to prayer as well as the watch the prayer itself. School visits were largely placed on hold in 2021, however visits were resumed in September 2021. To date we have hosted thousands of school children and adults at our Centre to learn about Islam, usually parting with gifts and resources.

Community Consultation: Towards the end of the year, we held a series of consultation workshops for members of the community to share their feedback on the services provided by the Centre and suggest where improvements could be made. We also provided a survey for the local community to provide feedback individually if they were not able to attend any of the workshops in person. Using this feedback, we put together the MCWAS Strategic Plan for the next 2 years.

Financial review

Activities of charity were transferred from the legacy entity to the newly set-up CIO from 12 August 2020, pending transfer of properties, novation of tenancy agreements and bank accounts.

The accounts of the charity show the net assets of MCWAS of £43,509.

Gross income from donations totalled £123,284.

Total expenditure including support costs had totalled £79,775.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Muslim Cultural & Welfare Association of Sutton (MCWAS) for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial period. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 15 October 2022 and signed on its behalf by:



Dr M R Moola
Chairman and trustee

**Chartered Certified Accountants' Report to the Trustees on the Preparation of the
Unaudited Statutory Accounts of
Muslim Cultural & Welfare Association of Sutton (MCWAS)
for the Period Ended 31 December 2021**


In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Muslim Cultural & Welfare Association of Sutton (MCWAS) for the period ended 31 December 2021 as set out on pages 10 to 17 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com>

This report is made solely to the board of directors of Muslim Cultural & Welfare Association of Sutton (MCWAS), as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Muslim Cultural & Welfare Association of Sutton (MCWAS) and state those matters that we have agreed to state to the board of directors of Muslim Cultural & Welfare Association of Sutton (MCWAS), as a body, in this report, in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Muslim Cultural & Welfare Association of Sutton (MCWAS) and its board of directors as a body for our work or for this report.

It is your duty to ensure that Muslim Cultural & Welfare Association of Sutton (MCWAS) has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of Muslim Cultural & Welfare Association of Sutton (MCWAS). You consider that Muslim Cultural & Welfare Association of Sutton (MCWAS) is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of Muslim Cultural & Welfare Association of Sutton (MCWAS). For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.


A S Partnership Ltd

158 Stafford Road

Wallington

Surrey

SM6 9BS

15 October 2022

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Independent Examiner's Report to the trustees of Muslim Cultural & Welfare Association of Sutton (MCWAS) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Muslim Cultural & Welfare Association of Sutton (MCWAS) as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

**Independent Examiner's Report to the trustees of Muslim Cultural & Welfare
Association of Sutton (MCWAS) ('the Company')**

A handwritten signature in blue ink, appearing to read 'A.K.K. Sharif', is written over a dotted line. A long horizontal line is drawn across the signature.

A.K.K. Sharif FCCA
Member of Association of Chartered Certified Accountants
AS Partnership Ltd
Chartered Certified Accountants
158 Stafford Road
Wallington
Surrey
SM6 9BS

15 October 2022

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Statement of Financial Activities for the Period from 11 August 2020 to 31 December 2021

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies	3	123,284	123,284
Total income		123,284	123,284
Expenditure on:			
Faith & Worship		34,726	34,726
Community		15,633	15,633
Governance costs		5,481	5,481
Investment management costs		38	38
Staff Costs		23,897	23,897
Total expenditure		79,775	79,775
Net income		43,509	43,509
Net movement in funds		43,509	43,509
Reconciliation of funds			
Total funds carried forward	12	43,509	43,509

All of the charity's activities derive from continuing operations during the above period.

The notes on pages 12 to 17 form an integral part of these financial statements.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

**(Registration number: CE023545)
Balance Sheet as at 31 December 2021**

	Note	2021 £
Current assets		
Debtors	8	123,284
Creditors: Amounts falling due within one year	10	<u>(79,775)</u>
Net assets		<u>43,509</u>
Funds of the charity:		
Unrestricted income funds		
Unrestricted funds		<u>43,509</u>
Total funds	12	<u>43,509</u>

For the financial period ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 10 to 17 were approved by the trustees, and authorised for issue on 15 October 2022 and signed on their behalf by:



Dr M R Moola
Chairman and trustee

The notes on pages 12 to 17 form an integral part of these financial statements.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Period from 11 August 2020 to 31 December 2021

1 Charity status

The charity is incorporated as a Charitable Incorporated Organisation (CIO) in United Kingdom and consequently does not have share capital.

The address of its registered office is:

80 Ruskin Road

Carshalton

Surrey

SM5 3DH

These financial statements were authorised for issue by the trustees on 15 October 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Muslim Cultural & Welfare Association of Sutton (MCWAS) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Period from 11 August 2020 to 31 December 2021

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Period from 11 August 2020 to 31 December 2021

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Period from 11 August 2020 to 31 December 2021

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Regular giving and capital donations	123,284	123,284
Total for period ended 31 December 2021	<u>123,284</u>	<u>123,284</u>

4 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

5 Staff costs

The aggregate payroll costs were as follows:

	2021 £
Staff costs during the period were:	
Wages and salaries	23,897
Pension costs	<u>350</u>
	<u>24,247</u>

1 of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the period.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Period from 11 August 2020 to 31 December 2021

6 Independent examiner's remuneration

	2021 £
Other fees to examiners	
All other assurance services	<u>300</u>

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Debtors

	2021 £
Income due from legacy	<u>123,284</u>

9 Cash and cash equivalents

	2021 £
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10 Creditors: amounts falling due within one year

	2021 £
Expenditure due to legacy	78,001
Pension contributions unpaid	466
Accruals	<u>1,308</u>
	<u>79,775</u>

11 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £350.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

Notes to the Financial Statements for the Period from 11 August 2020 to 31 December 2021

12 Funds

	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds			
General	<u>123,284</u>	<u>(79,775)</u>	<u>43,509</u>

Muslim Cultural & Welfare Association of Sutton (MCWAS)

**Detailed Statement of Financial Activities for the Period from 11 August 2020 to 31
December 2021**

	Total 2021 £
Income and Endowments from:	
Donations and legacies (analysed below)	123,284
Total income	<u>123,284</u>
Expenditure on:	
Faith & Worship	34,726
Community	15,633
Governance costs	5,481
Staff Costs	23,897
Other	38
Total expenditure	<u>79,775</u>
Net income	<u>43,509</u>
Reconciliation of funds	
Total funds carried forward	<u><u>43,509</u></u>

This page does not form part of the statutory financial statements.

Muslim Cultural & Welfare Association of Sutton (MCWAS)

**Detailed Statement of Financial Activities for the Period from 11 August 2020 to 31
December 2021**

	Total 2021 £
<i>Donations and legacies</i>	
Committed giving	23,184
Jumah collection	30,052
Iftar Food Pack Donations	8,765
Tuition fees	8,450
Subscriptions	52,833
	<u>123,284</u>
<i>Faith & Worship</i>	
<i>Direct</i>	
Ramadan costs	600
Calendar costs	1,350
Activities	1,330
Purchases	144
Wages and subcontractor	1,935
Subcontractor - security	960
	<u>6,319</u>
<i>Support</i>	
<i>Premises: 80 & 80A Ruskin Road</i>	
Water rates	568
Rent and rates	(2,731)
Light, heat and power	10,732
Insurance	3,064
Repairs and maintenance	8,669
	<u>20,302</u>
<i>General</i>	
Small equipment and Consumable	1,857
Computer software and maintenance costs	189
Cleaning	4,034
Communication	1,407
Printing, postage and stationery	618
	<u>8,105</u>

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Muslim Cultural & Welfare Association of Sutton (MCWAS)

**Detailed Statement of Financial Activities for the Period from 11 August 2020 to 31
December 2021**

	Total 2021 £
	<u>34,726</u>
<i>Community</i>	
Zakat & Fithra	5,637
Donations to other charities	44
Iftar Food Pack Expense	8,765
Food Expense	<u>1,187</u>
	<u>15,633</u>
<i>Governance</i>	
Staff pensions (Defined contribution) - pension scheme 1	350
Accountancy fees	1,008
Independent examiner's fee	300
Legal and professional fees	800
Bank charges	2,953
Trade subscriptions	<u>70</u>
	<u>5,481</u>
<i>Staff costs</i>	
Wages and salaries	<u>23,897</u>
	<u>23,897</u>
<i>Other</i>	
Sundry expenses	<u>38</u>
	<u>38</u>

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