

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)**

## **Contents**

Reference and Administrative Details	1
Trustees' Report	2 to 6
Independent Examiner's Report	7 to 8
Statement of Financial Activities	9 to 10
Balance Sheet	11
Notes to the Financial Statements	12 to 19
Detailed Statement of Financial Activities	20 to 23

## **Muslim Cultural & Welfare Association of Sutton (MCWAS)**

### **Reference and Administrative Details**

<b>Chairman</b>	Dr M R Moola
<b>Trustees</b>	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.

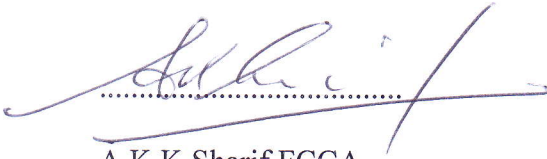
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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', is written over a horizontal dotted 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

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 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	267,489	267,489
Other income	4	<u>5,550</u>	<u>5,550</u>
Total income		<u>273,039</u>	<u>273,039</u>
<b>Expenditure on:</b>			
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		<u>4,223</u>	<u>4,223</u>
Total expenditure		<u>179,800</u>	<u>179,800</u>
Net income		93,239	93,239
Transfers between funds		<u>785,611</u>	<u>785,611</u>
Net movement in funds		878,850	878,850
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>43,509</u>	<u>43,509</u>
Total funds carried forward	13	<u><u>922,359</u></u>	<u><u>922,359</u></u>

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 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	123,284	123,284
Total income		<u>123,284</u>	<u>123,284</u>
<b>Expenditure on:</b>			
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>
<b>Reconciliation of funds</b>			
Total funds carried forward	13	<u><u>43,509</u></u>	<u><u>43,509</u></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 £
<b>Fixed assets</b>			
Tangible assets	9	798,281	-
<b>Current assets</b>			
Debtors	10	396,323	123,284
<b>Creditors: Amounts falling due within one year</b>	11	<u>(272,245)</u>	<u>(79,775)</u>
<b>Net current assets</b>		<u>124,078</u>	<u>43,509</u>
<b>Net assets</b>		<u>922,359</u>	<u>43,509</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>922,359</u>	<u>43,509</u>
<b>Total funds</b>	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

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

## 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
<b>Total for period ended 31 December 2022</b>	<b>5,550</b>	<b>5,550</b>

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

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 £
<b>Other fees to examiners</b>		
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 £
<b>Cost</b>			
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>
<b>Depreciation</b>			
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>
<b>Net book value</b>			
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**

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

**11 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 December 2021 £</b>
<b>Unrestricted funds</b>			
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

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	267,489	123,284
Other income (analysed below)	5,550	-
Total income	<u>273,039</u>	<u>123,284</u>
<b>Expenditure on:</b>		
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
Total expenditure	<u>179,800</u>	<u>79,775</u>
Net income	93,239	43,509
Transfers between funds (analysed below)	785,611	-
Net movement in funds	878,850	43,509
<b>Reconciliation of funds</b>		
Total funds brought forward	43,509	-
Total funds carried forward	<u><u>922,359</u></u>	<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 Year Ended 31 December 2022

	Total 2022 £	Total 2021 £
<b><i>Donations and legacies</i></b>		
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>
<b><i>Other income</i></b>		
Rental income	5,550	-
	<u>5,550</u>	<u>-</u>
<b><i>Faith &amp; Worship</i></b>		
<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 &amp; 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
	<u>11,400</u>	<u>8,105</u>
	<u>80,342</u>	<u>34,726</u>
<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
	<u>48,389</u>	<u>15,633</u>
<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
	<u>9,750</u>	<u>5,481</u>
<i>Staff costs</i>		
Wages and salaries	<u>37,096</u>	<u>23,897</u>
	<u>37,096</u>	<u>23,897</u>
<i>Depreciation</i>		
Depreciation, amortisation and other similar costs	<u>4,223</u>	<u>-</u>
	<u>4,223</u>	<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 2022**

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