

**CHINGFORD MOSQUE
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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Chingford Mosque Contents

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Chingford Mosque
Company No.
Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Structure, Governance and Management

Governing Document

The charity is constituted as a charitable trust registered with the charity commission in May 2023. It governs by the constitution last updated on 18 May 2023.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have assessed the risk that charity faces and are satisfied that systems are in place to manage the risks that have been identified. In particular, insurance cover is in place and finances of the charity are kept under review. Appropriate DBS checks are made for all those who work with children or vulnerable adults.

Reference and Administrative Details

Trustees

Mr Mohammed Qasim Ashraf
Mr Mahmood Ahmed
Mr Riaz Dadabhoy
Mr Abdul Waheed Alavi
Mr Reshad Beekhun

Charity Number

1203134

Registered Office

11 Rowden Road
London
E4 8SD

Independent Examiner

Syed Kashif Zafar FCCA
SKZ Chartered Certified Accountants
Chartered Certified Accountants
Unit 1, Kataria Point,
1 Riches Road,
Ilford
Essex
IG1 1JH

**Chingford Mosque
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

Select suitable accounting policies and then apply them consistently;
Observe the method and principles in the Charities SORP;

Make judgements and estimates that are reasonable and prudent;
State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Mohammed Qasim Ashraf

Trustee
19/01/2026

Chingford Mosque
Independent Examiner's Report to the Trustees of Chingford Mosque
For The Year Ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5) (b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Syed Kashif Zafar FCCA
19/01/2026
Unit 1, Kataria Point,
1 Riches Road,
Ilford
Essex
IG1 1JH

Chingford Mosque
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	2	124,673	63,706
Other trading activities	3	32,238	808
Other	4	13,200	-
		<hr/> 170,111	<hr/> 64,514
EXPENDITURE ON:			
Raising funds	6	(142,684)	(20,597)
NET INCOME		<hr/> 27,427	<hr/> 43,917
NET MOVEMENT IN FUNDS		<hr/> 27,427	<hr/> 43,917
RECONCILIATION OF FUNDS:			
Total funds brought forward		43,917	-
TOTAL FUNDS CARRIED FORWARD	14	<hr/> <hr/> 71,344	<hr/> <hr/> 43,917

The notes on pages 6 to 10 form part of these financial statements.

**Chingford Mosque
Balance Sheet
As At 31 March 2025**

		2025	2024
		Unrestricted	Total
	Notes	funds	funds
		£	£
FIXED ASSETS			
Tangible Assets	10	35,042	34,084
		<u>35,042</u>	<u>34,084</u>
CURRENT ASSETS			
Cash at bank and in hand		99,930	75,820
		<u>99,930</u>	<u>75,820</u>
Creditors: Amounts Falling Due Within One Year	11	(63,628)	(65,987)
		<u>(63,628)</u>	<u>(65,987)</u>
NET CURRENT ASSETS (LIABILITIES)		36,302	9,833
		<u>36,302</u>	<u>9,833</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		71,344	43,917
		<u>71,344</u>	<u>43,917</u>
NET ASSETS		71,344	43,917
		<u>71,344</u>	<u>43,917</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		71,344	43,917
		<u>71,344</u>	<u>43,917</u>
TOTAL FUNDS	14	71,344	43,917
		<u>71,344</u>	<u>43,917</u>

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Mr Mohammed Qasim Ashraf

Trustee

19/01/2026

The notes on pages 6 to 10 form part of these financial statements.

Chingford Mosque

Notes to the Financial Statements

For The Year Ended 31 March 2025

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention, and in accordance with the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005) and applicable UK Generally Accepted Accounting Practice.

1.2. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.3. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.4. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	20%SLM
Fixtures & Fittings	20% SLM

1.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

1.7. Taxation

The charity is exempt from income taxes on its charitable activities.

2. Income from Donations and Legacies

2025	2024
Unrestricted funds	Unrestricted funds
£	£
124,673	63,706

Donations and gifts

3. Income from Other Trading Activities

2025	2024
Unrestricted funds	Unrestricted funds
£	£
32,238	808

Service charges

Chingford Mosque
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

4. Other Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Rental and other income from property	13,200	-

5. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	10,891	8,521
Impairment/(Reversal of impairment) losses - tangible fixed assets	(24,255)	-

6. Analysis of Expenditure

		2025
	Activities undertaken directly	Support costs (see note 7)
	£	£
Raising funds	171	142,513

2024
Support costs (see note 7)
£
20,597

7. Support Costs

	2025
	Raising funds
	£
Employee costs	81,810
Premises expenses	14,321
General administration	35,491
Depreciation	10,891
	142,513

Chingford Mosque
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

	2024
	Raising funds
	£
Employee costs	8,628
Premises expenses	2,078
General administration	1,370
Depreciation	8,521
	<u>20,597</u>

8. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	75,428	8,628
Other pension costs	171	-
	<u>75,599</u>	<u>8,628</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

9. Average Number of Employees

Average number of employees during the year was: 8 (2024:)

10. Tangible Assets

	Land & Property		
	Freehold	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 April 2024	30,319	12,286	42,605
Additions	-	11,849	11,849
Transfers	(24,255)	24,255	-
As at 31 March 2025	<u>6,064</u>	<u>48,390</u>	<u>54,454</u>
Depreciation			
As at 1 April 2024	6,064	2,457	8,521
Provided during the period	-	10,891	10,891
As at 31 March 2025	<u>6,064</u>	<u>13,348</u>	<u>19,412</u>
Net Book Value			
As at 31 March 2025	<u>-</u>	<u>35,042</u>	<u>35,042</u>
As at 1 April 2024	<u>24,255</u>	<u>9,829</u>	<u>34,084</u>

Chingford Mosque
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

11. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	-	1
Other loans	55,296	65,266
Other creditors	6,175	-
Taxation and social security	1,437	-
Accruals and deferred income	720	720
	<u>63,628</u>	<u>65,987</u>

12. Loans

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year or on demand:		
Other loans	<u>55,296</u>	<u>65,266</u>

13. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £171 (2024: £0).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

14. Movement in Funds

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	43,917	170,111	(142,684)	71,344
	<u>43,917</u>	<u>170,111</u>	<u>(142,684)</u>	<u>71,344</u>
Total funds	<u>43,917</u>	<u>170,111</u>	<u>(142,684)</u>	<u>71,344</u>

	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	-	64,514	(20,597)	43,917
	<u>-</u>	<u>64,514</u>	<u>(20,597)</u>	<u>43,917</u>
Total funds	<u>-</u>	<u>64,514</u>	<u>(20,597)</u>	<u>43,917</u>

15. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

Chingford Mosque
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

16. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

Chingford Mosque
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations from individuals	124,673	63,706
	<u>124,673</u>	<u>63,706</u>
Other trading activities		
Tuition Income	32,238	808
	<u>32,238</u>	<u>808</u>
Other		
Rental and other income from property	13,200	-
	<u>13,200</u>	<u>-</u>
	<u>170,111</u>	<u>64,514</u>
EXPENDITURE ON:		
Raising funds		
Employers pensions - defined contribution schemes	(171)	-
Wages and salaries	(75,428)	(8,628)
Staff expenses	(4,702)	-
Travel expenses	(1,680)	-
Light and heat	(8,954)	(745)
Repairs and maintenance	(5,367)	(1,333)
Computer software, consumables and maintenance	(1,486)	-
Insurance	(1,370)	-
Printing, postage and stationery	-	(357)
Telecommunications	(1,219)	(293)
Accountancy fees	(720)	(720)
Legal fees	(818)	-
Management fees	(9,862)	-
Bank charges	(787)	-
Charitable donations	(19,229)	-
Depreciation	(10,891)	(8,521)
	<u>(142,684)</u>	<u>(20,597)</u>
	<u>(142,684)</u>	<u>(20,597)</u>
NET INCOME	<u>27,427</u>	<u>43,917</u>