

CHARITY REGISTRATION NUMBER: 264824

HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE
Financial Statements
30 April 2023

SALEEMI ASSOCIATES
Chartered accountants & statutory auditor
792 Wickham Road
Croydon CR0 8EA

HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE

Financial Statements

Year ended 30 April 2023

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HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE

Trustee's Annual Report *(continued)*

Year ended 30 April 2023

The trustee presents his report and the financial statements of the charity for the year ended 30 April 2023.

Reference and administrative details

Registered charity name HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE
Charity registration number 264824

Principal office 367 Wellington Road South
Hounslow
Middlesex
TW4 5HU

The trustee

R G Ali	Chairman
M Ajaib	Vice Chairman
S Rehman	General Secretary
Z Awan	Joint Secretary
M Rashad	Treasurer
N Akhtar	Joint Treasurer
J Akhter	
A Majid	
S Ali	
W Hussain	
T Masood	

Auditor Saleemi Associates
Chartered accountants & statutory auditor
792 Wickham Road
Croydon CR0 8EA

HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE

Trustee's Annual Report *(continued)*

Year ended 30 April 2023

Structure, governance and management

The trust is an unincorporated trust and is a registered charity, number 264824. The trustees will be elected by the members of the masjid and serve for five years after which period they may put themselves forward for re-election. The constitution provides for a minimum of 6 trustees, to a maximum of 11 trustees. At the trustees' monthly meeting, the trustees agree the strategy and areas of activity for the Trust, including consideration of donation making, reserves and risk management policies and performance.

Objectives and activities

The fundamental belief of the Trust is LA ILAHA ILLALLAAH MUHAMMADUR RASULALLAH that there is no god but one God, ALLAH and Muhammed (peace be upon him) is His Prophet. The Trust's main objective is to advance Islam and in particular the Sunni Muslim faith. The trust within its core objectives provides a number of services for the community including educational, recreational, funeral, marriage and a particular focus on activities for the youth and our sister's.

Achievement and performance

The last year has seen the Mosque return to its previous years of steady operations and community service. We have been able to secure partnerships with the local police, care homes and prisons allowing for training and workshops to be held both within our premises and at the respective organisation's. Over 20 school visits took place over the year where 300 plus children were introduced to the Mosque and its important role in Hounslow. Our youth division have hosted a charity cricket tournament, an external charity football tournament.

We have successfully delivered an Eid Mela extravaganza in our car park with funfair rides and stalls. Not forgetting our Ramadan service offering where we once again served 1000 people daily with free food – via drive through collection. Our annual street Iftar returned also at The Bell Square in Hounslow showcasing our charitable work.

Our educational classes have grown with lessons being held on site and online and we have introduced a ladies reading club exclusively for sisters to come, read and discuss a book. Hugely successful kickboxing sessions have been running weekly for boys aged 12 and above, giving them the opportunity to enjoy an evening of fitness in a safe environment. The Mosque's social media presence is one of the most active of Mosques in the UK – the TikTok launch has proven hugely popular with the youngsters enjoying the messages being sent

Financial review

The Charity has seen a steady rise in activity and funds with attendance levels reaching pre-pandemic levels. With the increase in electronic transactions we have installed several donation machines in the building allowing visitors to donate easily. We have sought to gain regular donations with online standing orders through our website and have introduced a new park and fly service (where passengers travelling to perform the pilgrimage are able to park their vehicle in the Mosque's car park for a nominal fee) which helps bring in up to £2k a year

Our annual Eid festival held on site generates some much needed revenue in the summer and school fees have been raised in line with inflation and teacher wage increases. With innovative plans being worked on for the next year we hope to establish additional streams of income on a regular basis and will report accordingly

HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE

Trustee's Annual Report *(continued)*

Year ended 30 April 2023

Reserve policy

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately two months of unrestricted charitable expenditure.

Risk and uncertainties

Charity has developed an approach to risk management that allows it respond to risks and adapt how it operates. At the time of this report, the extent of uncertainty in our operating environment has never been greater. A number of the uncertainties are inherent to the Charity and present both risks to be managed and opportunities to improve both what we do and how we deliver our service.

Trustee's responsibilities statement

The trustee is responsible for preparing the trustee's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 these financial statements, the trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 trustee is responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable him to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. He is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustee's annual report was approved on 10th Nov 2022 and signed on behalf of the board of trustees by:



Shafiq Rehman
General Secretary

HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE

Independent Auditor's Report to the Members of HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE

Year ended 30 April 2023

Opinion

We have audited the financial statements of HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE (the 'charity') for the year ended 30 April 2023 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 April 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustee with respect to going concern are described in the relevant sections of this report.

HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE

Independent Auditor's Report to the Members of HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE *(continued)*

Year ended 30 April 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustee is responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustee's report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustee's report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustee

As explained more fully in the trustee's responsibilities statement, the trustee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustee is responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustee either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE

Independent Auditor's Report to the Members of HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE *(continued)*

Year ended 30 April 2023

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below:

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 with the Charities SORP (FRS 102), UK tax legislation, pensions legislation, Anti Money Laundering regulation, General Data Protection Regulation (GDPR), Anti-fraud, bribery and corruption legislation, Taxation legislation and Employment legislation and health and safety regulation. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charity to operate or to avoid a material penalty. We evaluated the trustees' and managements' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principle risk were related to manual journal entries to manipulate financial performance, management bias through judgements and assumptions is significant accounting estimates, in particular in relation to use of restricted funds, and significant one off or unusual transactions.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of grant, voluntary income and school fee, recognition of grant expenditure and the override of controls by management.

Our audit procedures to respond to these risks included enquiries of management, including senior management and internal accountant about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, detailed reviews of a sample of funding agreements for income and grant expenditure and reading minutes of meetings of those charged with governance.

HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE

Independent Auditor's Report to the Members of HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE *(continued)*

Year ended 30 April 2023

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.


Saleemi Associates
Chartered accountants & statutory auditor
792 Wickham Road
Croydon
Surrey
CR0 8EA

Date : 10th November 2023

Saleemi Associates is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE

Statement of Financial Activities

Year ended 30 April 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	515,229	198,613	713,842	573,929
Charitable activities	5	216,471	498,445	714,916	770,744
Other trading activities	6	160,467	—	160,467	125,169
Other income	7	1,608	—	1,608	6,339
Total income		893,775	697,058	1,590,833	1,476,181
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	—	71,685	71,685	113,103
Costs of other trading activities	9	140,580	—	140,580	158,726
Expenditure on charitable activities	10,11	585,507	626,564	1,212,070	1,178,933
Total expenditure		726,087	698,249	1,424,335	1,450,762
Net income and net movement in funds		167,688	(1,191)	166,498	25,419
Reconciliation of funds					
Total funds brought forward		5,327,811	90,513	5,418,324	5,392,905
Total funds carried forward		5,495,499	89,322	5,584,821	5,418,325

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 22 form part of these financial statements.

HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE

Statement of Financial Position

30 April 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	17	5,382,401	5,309,687
Current assets			
Debtors	18	289,423	142,783
Cash at bank and in hand		281,267	281,905
		<u>570,690</u>	<u>424,688</u>
Creditors: amounts falling due within one year	19	358,269	306,051
Net current assets		<u>212,421</u>	<u>118,637</u>
Total assets less current liabilities		<u>5,594,822</u>	<u>5,428,324</u>
Creditors: amounts falling due after more than one year	20	10,000	10,000
Net assets		<u>5,584,822</u>	<u>5,418,324</u>
Funds of the charity			
Restricted funds		89,322	75,001
Unrestricted funds		5,495,499	5,343,324
Total charity funds	23	<u>5,584,821</u>	<u>5,418,325</u>

These financial statements were approved by the board of trustees and authorised for issue on 18/11/23....., and are signed on behalf of the board by:


Mr Shafiq Rehman
General Secretary

R G Ali
Chairman



The notes on pages 11 to 22 form part of these financial statements.

HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE

Statement of Cash Flows

Year ended 30 April 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income	166,498	25,419
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	18,478	24,356
Government grant income	—	(40,513)
Interest payable and similar charges	7,612	7,042
Accrued expenses	600	3,000
<i>Changes in:</i>		
Trade and other debtors	(146,640)	84,922
Trade and other creditors	51,618	73,996
Cash generated from operations	98,166	178,222
Interest paid	(7,612)	(7,042)
Net cash from operating activities	90,554	171,180
Cash flows from investing activities		
Purchase of tangible assets	(91,192)	(47,444)
Net cash used in investing activities	(91,192)	(47,444)
Cash flows from financing activities		
Government grant income	—	40,513
Net cash from financing activities	—	40,513
Net (decrease)/increase in cash and cash equivalents	(638)	164,249
Cash and cash equivalents at beginning of year	281,905	117,656
Cash and cash equivalents at end of year	281,267	281,905

The notes on pages 11 to 22 form part of these financial statements.

HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE

Notes to the Financial Statements

Year ended 30 April 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 367 Wellington Road South, Hounslow, Middlesex, TW4 5HU.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustee for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE

Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE

Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 25% reducing balance
Motor vehicles	- 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE

Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

3. Accounting policies *(continued)*

Government grants *(continued)*

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE

Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	338,089	198,613	536,702
Gift Aid	146,640	—	146,640
Grants			
Grants receivable	30,500	—	30,500
Government grant income	—	—	—
	<u>515,229</u>	<u>198,613</u>	<u>713,842</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	271,315	119,318	390,633
Gift Aid	142,783	—	142,783
Grants			
Grants receivable	—	—	—
Government grant income	40,513	—	40,513
	<u>454,611</u>	<u>119,318</u>	<u>573,929</u>

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Funeral Income	143,904	—	143,904
Deen School	72,567	—	72,567
Primary School	—	451,589	451,589
Grants-LBH	—	46,856	46,856
	<u>216,471</u>	<u>498,445</u>	<u>714,916</u>

HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE

Notes to the Financial Statements (continued)

Year ended 30 April 2023

5. Charitable activities (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Funeral Income	64,094	—	64,094
Deen School	51,571	—	51,571
Primary School	—	494,678	494,678
Grants-LBH	—	160,401	160,401
	<u>115,665</u>	<u>655,079</u>	<u>770,744</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sponsorships	3,210	3,210	2,560	2,560
Fundraising events	3,808	3,808	58	58
Hall Rentals	590	590	300	300
Catering	152,859	152,859	122,251	122,251
	<u>160,467</u>	<u>160,467</u>	<u>125,169</u>	<u>125,169</u>

7. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income	1,608	1,608	6,339	6,339

8. Costs of raising donations and legacies

	Restricted Funds £	Total Funds 2023 £	Restricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	71,685	71,685	113,103	113,103

9. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of other trading activities	140,580	140,580	158,726	158,726

HOUNSLOW JAMI'A MASJID AND ISLAMIC CENTRE

Notes to the Financial Statements (continued)

Year ended 30 April 2023

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Suffah School	—	626,564	626,564
Deen School	207,297	—	207,297
Funerals	80,455	—	80,455
Support costs	297,755	—	297,754
	<u>585,507</u>	<u>626,564</u>	<u>1,212,070</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Suffah School	—	674,214	674,214
Deen School	192,249	—	192,249
Funerals	46,156	—	46,156
Support costs	263,721	2,592	266,314
	<u>502,126</u>	<u>676,806</u>	<u>1,178,933</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Suffah School	626,564	—	626,564	674,214
Deen School	207,297	—	207,297	192,249
Funerals	80,455	—	80,455	46,156
Support costs	—	268,272	268,272	255,894
Governance costs	—	29,482	29,482	10,420
	<u>914,316</u>	<u>297,754</u>	<u>1,212,070</u>	<u>1,178,933</u>

HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE

Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

12. Analysis of support costs

	Suffah School £	Deen School £	Funeral £	Mosque £	Other trading activities £	Total 2023 £	Total 2022 £
Staff costs	—	—	—	86,691	—	86,691	76,810
Premises	66,979	5,055	8,846	37,912	7,582	126,374	98,669
General office	25,224	1,904	3,332	14,278	2,856	47,594	54,326
Human resources	—	—	—	—	—	—	14,027
Finance costs	4,034	304	533	2,284	457	7,612	7,042
Governance costs	15,626	1,179	2,064	8,845	1,769	29,483	10,420
Leasing cost	—	—	—	—	—	—	5,000
	<u>111,863</u>	<u>8,442</u>	<u>14,775</u>	<u>150,010</u>	<u>12,664</u>	<u>297,754</u>	<u>266,294</u>

HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE

Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

13. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	18,478	24,356
Operating lease rentals	<u>22,670</u>	<u>66,612</u>

14. Auditors remuneration

	2023	2022
	£	£
Fees payable for the audit of the financial statements	<u>3,600</u>	<u>3,000</u>

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	738,861	718,001
Social security costs	42,173	45,052
Employer contributions to pension plans	<u>1,170</u>	<u>(12,280)</u>
	<u>782,204</u>	<u>750,773</u>

The average head count of employees during the year was 57 (2022: 56).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

16. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE

Notes to the Financial Statements (continued)

Year ended 30 April 2023

17. Tangible fixed assets

	Freehold property £	Plant and machinery £	Motor vehicles £	Total £
Cost				
At 1 May 2022	5,236,623	420,963	70,692	5,728,278
Additions	90,342	850	—	91,192
At 30 April 2023	<u>5,326,965</u>	<u>421,813</u>	<u>70,692</u>	<u>5,819,470</u>
Depreciation				
At 1 May 2022	—	357,660	60,931	418,591
Charge for the year	—	16,038	2,440	18,478
At 30 April 2023	<u>—</u>	<u>373,698</u>	<u>63,371</u>	<u>437,069</u>
Carrying amount				
At 30 April 2023	<u>5,326,965</u>	<u>48,115</u>	<u>7,321</u>	<u>5,382,401</u>
At 30 April 2022	<u>5,236,623</u>	<u>63,303</u>	<u>9,761</u>	<u>5,309,687</u>

18. Debtors

	2023 £	2022 £
Other debtors	<u>289,423</u>	<u>142,783</u>

19. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	22,770	22,170
Social security and other taxes	144,659	125,417
Other creditors	190,840	158,464
	<u>358,269</u>	<u>306,051</u>

20. Creditors: amounts falling due after more than one year

	2023 £	2022 £
Other creditors	<u>10,000</u>	<u>10,000</u>

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,170 (2022: £(12,280)).

HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE

Notes to the Financial Statements (continued)

Year ended 30 April 2023

22. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	—	40,513

23. Analysis of charitable funds

Unrestricted funds

	At 1 May 2022	Income £	Expenditure £	At 30 April 2023
General funds	£ 5,327,811	£ 893,775	£ (726,087)	£ 5,495,499

	At 1 May 2021	Income £	Expenditure £	At 30 April 2022
General funds	£ 5,302,392	£ 701,784	£ (660,852)	£ 5,343,324

Restricted funds

	At 1 May 2022	Income £	Expenditure £	At 30 April 2023
Restricted Fund	£ 90,513	£ 697,058	£ (698,249)	£ 89,322

	At 1 May 2021	Income £	Expenditure £	At 30 April 2022
Restricted Fund	£ 90,513	£ 774,397	£ (789,909)	£ 75,001

HOUNSLOW JAMIA MASJID AND ISLAMIC CENTRE

Notes to the Detailed Statement of Financial Activities (continued)

Year ended 30 April 2023

	2023 £	2022 £
Brought forward	207,174	164,726

24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	5,375,080	7,321	5,382,401
Current assets	488,689	82,001	570,690
Creditors less than 1 year	(358,269)	—	(358,269)
Creditors greater than 1 year	(10,000)	—	(10,000)
Net assets	5,495,500	89,322	5,584,822

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	5,299,926	9,761	5,309,687
Current assets	359,448	65,240	424,688
Creditors less than 1 year	(306,051)	—	(306,051)
Creditors greater than 1 year	(10,000)	—	(10,000)
Net assets	5,343,323	75,001	5,418,324

25. Analysis of changes in net debt

	At 1 May 2022 £	Cash flows £	At 30 Apr 2023 £
Cash at bank and in hand	281,905	(638)	281,267