

CENTRAL JAMIA MASJID SOUTHALL

England & Wales · Charity number 268524

Details

Status Registered

Legal form Other

Registered 1975-01-08

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

Contact

Address Central Jamia Masjid Southall
Montague Way
Southall
Middlesex
UB2 5PA

Phone 02088139218

Email info@cjmsouthall.co.uk

Website www.cjmsouthall.co.uk

Activities

Objects: TO ADVANCE THE ISLAMIC RELIGION AND IN PARTICULAR THE SUNNI MUSLIM FAITH AND IN FURTHERANCE OF THAT OBJECT THE MASJID MAY BE USED TO TEACH, PROPAGATE AND PREACH ISLAM ACCORDING TO SUNNI SCHOOL OF THOUGHT.

Activities: Charity provides to the Muslim community (1) organise regular prayers religious social and cultural functions and festival for Muslim community, (2) provide religious education, Holy Quran, the Sunnah & Arabic, English and Urdu, (3) provide burial services to the community, organise school visits & curriculum activities in the Masjid and to develop good relations with non Muslims.

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training, Overseas Aid/famine Relief, Religious Activities
- **Who:** Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** NOT DEFINED - IN PRACTICE SOUTHALL
- Ealing

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£414,179	£440,596	-	-
2024-01-31	£423,959	£438,591	-	-
2023-01-31	£359,994	£375,223	-	-
2022-01-31	£389,904	£329,893	-	-
2021-01-31	£207,468	£267,580	-	-

Trustees

Name	Role	Appointed
IMRAN CHOUDHRY		2017-11-10
MR MOHAMED NAAZ GARA		2017-11-10
MR MOHAMMAD WAHID		2017-11-10
MUHAMMAD SALEEM		2017-11-10
NASIR QURESHI		2017-11-10

CENTRAL JAMIA MASJID SOUTHALL

England & Wales - Charity number 268524

Accounts

Charity registration number 268524 (England and Wales)

CENTRAL JAMIA MASJID SOUTHALL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025

CENTRAL JAMIA MASJID SOUTHALL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees
Mr Imran Choudhry
Mr Mohamed Naaz Gara
Mr Mohammad Wahid
Mr Nasir Qureshi
Mr Muhammad Saleem

Charity number (England and Wales) 268524

Principal address
Montague Way
Southall
Middlesex
United Kingdom
UB2 5PA

Independent examiner
Reddy Siddiqui LLP
183-189 The Vale
Acton
London
United Kingdom
W3 7RW

CENTRAL JAMIA MASJID SOUTHALL

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CENTRAL JAMIA MASJID SOUTHALL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JANUARY 2025

The Trustees present their annual report and financial statements for the year ended 31 January 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

The Masjid has been very successful in raising funds for disasters around the globe.

As part of the Islamic faith, one of the pillars is to give charity in the way of God. The charity has helped a number of organisations and Masjids around the UK, especially local charities. The masjid is constantly working with charities like Blackburn Trust and Muslim aid.

This year the mosque donated restricted and unrestricted fund to various charities and local masjids.

CJM has provided food banks to all faiths in regards of cost of living crises, we continue on our road map to enhance these services so that we can build a relationship with our wider community so that they can also understand that Islam is a religion of Peace and all are welcome.

One of the key areas of focus has been the youth, having regular activities during school holidays.

Fouz School

CJM has state of art provided educational system which is well established which prepares today's children for life tomorrow and had the opportunity to build a close understanding and interesting making sure our community can provide a learning experience to young Muslims that is relevant and rateable for the world we live in and values of the family, community spirit and social responsibility and with interfaith communities, we continue on our road map to enhance these services so that we can build a relationship with our wider community so that they can also understand that Islam is a religion of Peace and all are welcome.

Renovations

One of our residential properties have been renovated and is currently let.

Ramadan

CJM undertook to feed approximately 350 people on daily basis, this was fully funded by a local caterer and the congregation. Generally, our congregation has almost doubled and normally we get a good feedback.

CENTRAL JAMIA MASJID SOUTHALL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

Financial review

The Treasurer has had the opportunity to review all of our energy suppliers and renegotiate our terms. This also includes our telephone and internet contracts as well. We have made considerable cost savings by going down this path.

Providing card payment terminals has been really successful as the younger generation have been able to use this service to contribute to charity. This has also contributed to our bottom line and has made our position more positive. Sufficient funds are available to permit the Charity to continue in operation

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity, and such investment are held in the shape of investment property.

It is the policy of the charity to maintain unrestricted funds at a level which equates to approximately 12 months of unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. Unrestricted funds are maintained at least this level throughout the year.

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. With the covid, our income dropped but we are still confident that funds will be maintained at the level soon

The trustees actively review the major risk the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the Charity and confirms that they have established systems to mitigate the significant risks.

Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. With the covid, our income dropped but we are still confident that funds will be maintained at the level soon.

Major risks

The trustees actively review the major risk the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the Charity and confirms that they have established systems to mitigate the significant risks.

Plans for future periods

CJM has been actively involved in preparing for the upgrade and renovation of the males' side Toilet facilities. Thinking about the needs for the future and the increase in population, adaptations have been made to reflect this as well. Good quality and durable commercial products will be used for sustainability and a fresh new clean look and feel.

Phase two of the project will look at increasing the floor place by the way of an extension which is currently being discussed with the architect.

Structure, governance and management

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr Imran Choudhry

Mr Mohamed Naaz Gara

Mr Mohammad Wahid

Mr Nasir Qureshi

Mr Muhammad Saleem

Recruitment and appointment of trustees

Appointment of trustees is governed by the charity's constitution rules. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

CENTRAL JAMIA MASJID SOUTHALL

TRUSTREES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

The Trustees' report was approved by the Board of Trustees.

Mr Imran Choudhry
Trustee

16 June 2025

Mr Mohamed Naaz Gara
Trustee

CENTRAL JAMIA MASJID SOUTHALL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JANUARY 2025

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year in preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates the reasonable prudent;
- state whether applicable accounting standards and statements of the recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are 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 law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial 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 year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then 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 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 charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are 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.

CENTRAL JAMIA MASJID SOUTHALL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CENTRAL JAMIA MASJID SOUTHALL

I report to the Trustees on my examination of the financial statements of Central Jamia Masjid Southall (the charity) for the year ended 31 January 2025.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Reddy Siddiqui LLP

183-189 The Vale
Acton
London
W3 7RW
United Kingdom
16 June 2025

CENTRAL JAMIA MASJID SOUTHALL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	328,882	48,679	377,561	325,313	77,330	402,643
Investments	3	36,618	-	36,618	21,316	-	21,316
Total income		365,500	48,679	414,179	346,629	77,330	423,959
Expenditure on:							
Charitable activities	4	381,470	59,126	440,596	351,213	87,378	438,591
Total expenditure		381,470	59,126	440,596	351,213	87,378	438,591
Net expenditure and movement in funds		(15,970)	(10,447)	(26,417)	(4,584)	(10,048)	(14,632)
Reconciliation of funds:							
Fund balances at 1 February 2024		3,115,078	19,433	3,134,511	3,119,662	29,481	3,149,143
Fund balances at 31 January 2025		3,099,108	8,986	3,108,094	3,115,078	19,433	3,134,511

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

CENTRAL JAMIA MASJID SOUTHALL

BALANCE SHEET

AS AT 31 JANUARY 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		1,864,667		1,898,484
Investment property	11		750,000		750,000
			<u>2,614,667</u>		<u>2,648,484</u>
Current assets					
Debtors		70,000		50,000	
Cash at bank and in hand		426,341		439,584	
		<u>496,341</u>		<u>489,584</u>	
Creditors: amounts falling due within one year	12	(2,914)		(3,557)	
		<u>493,427</u>		<u>486,027</u>	
Net current assets			<u>493,427</u>		<u>486,027</u>
Total assets less current liabilities			<u>3,108,094</u>		<u>3,134,511</u>
The funds of the charity					
Restricted income funds	13		8,986		19,433
Unrestricted funds	14		3,099,108		3,115,078
			<u>3,108,094</u>		<u>3,134,511</u>

The financial statements were approved by the Trustees on 16 June 2025

Mr Imran Choudhry
Trustee

Mr Mohamed Naaz Gara
Trustee

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2025

1 Accounting policies

Charity information

Central Jamia Masjid Southall is an unincorporated association.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and non-pay costs and support costs relating to those activities.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, and include its audit fees and costs linked to the strategic management of the charity including trustee expenses.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Building is depreciated at 2% per annum. Freehold land is not depreciated
Fixtures and fittings	20% reducing balance
Motor vehicles	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

1 Accounting policies

(Continued)

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Donations and gifts	271,243	48,679	319,922	273,022	77,330	350,352
Legacies receivable	57,639	-	57,639	52,291	-	52,291
	<u>328,882</u>	<u>48,679</u>	<u>377,561</u>	<u>325,313</u>	<u>77,330</u>	<u>402,643</u>
Donations and gifts						
General donation	271,243	48,679	319,922	273,022	77,330	350,352
	<u>271,243</u>	<u>48,679</u>	<u>319,922</u>	<u>273,022</u>	<u>77,330</u>	<u>350,352</u>

3 Income from investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Rental income	36,573	21,296
Interest receivable	45	20
	<u>36,618</u>	<u>21,316</u>

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

4 Charitable activities

	2025 £	2024 £
Staff costs	40,307	46,244
Depreciation and impairment	33,816	34,683
Sadaqah	59,126	87,378
Sundry expenses	2,402	6,472
Ramadhan expenses	17,714	9,000
Funeral and Madrasa	130,361	127,319
	<u>283,726</u>	<u>311,096</u>
Share of support costs (see note 5)	151,965	126,715
Share of governance costs (see note 5)	4,905	780
	<u>440,596</u>	<u>438,591</u>
Analysis by fund		
Unrestricted funds	381,470	351,213
Restricted funds	59,126	87,378
	<u>440,596</u>	<u>438,591</u>
For the year ended 31 January 2024		
Unrestricted funds	351,213	
Restricted funds	87,378	
	<u>438,591</u>	

5 Support costs allocated to activities

	2025 £	2024 £
Support Costs	151,965	126,715
Governance costs	4,905	780
	<u>156,870</u>	<u>127,495</u>
Analysed between:		
Charitable activities	<u>156,870</u>	<u>127,495</u>

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

6	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	-	-
	Depreciation of owned tangible fixed assets	33,816	34,683
		<u> </u>	<u> </u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or payment of expenses during the year

8 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	2	2
	<u> </u>	<u> </u>

Employment costs

	2025	2024
	£	£
Wages and salaries	39,530	45,307
Social security costs	777	937
	<u> </u>	<u> </u>
	40,307	46,244
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

10 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 February 2024	2,520,494	116,297	13,072	2,649,863
At 31 January 2025	2,520,494	116,297	13,072	2,649,863
Depreciation and impairment				
At 1 February 2024	640,444	100,186	10,750	751,380
Depreciation charged in the year	30,246	3,222	348	33,816
At 31 January 2025	670,690	103,408	11,098	785,196
Carrying amount				
At 31 January 2025	1,849,804	12,889	1,974	1,864,667
At 31 January 2024	1,880,050	16,111	2,323	1,898,484

11 Investment property

	2025 £
Fair value	
At 1 February 2024 and 31 January 2025	750,000

	2025 £	2024 £
Freehold	750,000	750,000

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	267	1,453
Other creditors	1,867	1,324
Accruals and deferred income	780	780
	2,914	3,557

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 February 2024 £	Incoming resources £	Resources expended £	At 31 January 2025 £
	19,433	48,679	(59,126)	8,986
	<u>19,433</u>	<u>48,679</u>	<u>(59,126)</u>	<u>8,986</u>
Previous year:				
	At 1 February 2023 £	Incoming resources £	Resources expended £	At 31 January 2024 £
	29,481	77,330	(87,378)	19,433
	<u>29,481</u>	<u>77,330</u>	<u>(87,378)</u>	<u>19,433</u>

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 February 2024 £	Incoming resources £	Resources expended £	At 31 January 2025 £
General funds	3,115,078	365,500	(381,470)	3,099,108
	<u>3,115,078</u>	<u>365,500</u>	<u>(381,470)</u>	<u>3,099,108</u>
Previous year:				
	At 1 February 2023 £	Incoming resources £	Resources expended £	At 31 January 2024 £
General funds	3,119,662	346,629	(351,213)	3,115,078
	<u>3,119,662</u>	<u>346,629</u>	<u>(351,213)</u>	<u>3,115,078</u>

15 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 January 2025:			
Tangible assets	1,864,667	-	1,864,667
Investment properties	750,000	-	750,000
Current assets/(liabilities)	484,441	8,986	493,427
	<u>3,099,108</u>	<u>8,986</u>	<u>3,108,094</u>

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

15 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 January 2024:			
Tangible assets	1,898,484	-	1,898,484
Investment properties	750,000	-	750,000
Current assets/(liabilities)	466,594	19,433	486,027
	<u>3,115,078</u>	<u>19,433</u>	<u>3,134,511</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

CENTRAL JAMIA MASJID SOUTHALL

England & Wales - Charity number 268524

Accounts

Charity registration number 268524

CENTRAL JAMIA MASJID SOUTHALL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024

CENTRAL JAMIA MASJID SOUTHALL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Imran Choudhry Mr Mohamed Naaz Gara Mr Mohammad Wahid Mr Nasir Qureshi Mr Muhammad Saleem
Charity number	268524
Principal address	Montague Way Southall Middlesex United Kingdom UB2 5PA
Independent examiner	Reddy Siddiqui LLP 183-189 The Vale Acton London United Kingdom W3 7RW

CENTRAL JAMIA MASJID SOUTHALL

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CENTRAL JAMIA MASJID SOUTHALL

TRUSTREES' REPORT

FOR THE YEAR ENDED 31 JANUARY 2024

The Trustees present their annual report and financial statements for the year ended 31 January 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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)" (effective 1 January 2019).

Objectives and activities

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

The Masjid has been very successful in raising funds for natural disasters around the globe.

As part of the Islamic faith, one of the pillars is to give charity in the way of God. The charity has helped a number of organisations and Masjids around the UK, especially local charities.

This year the mosque ensured that investment in disaster funding was fit-for-purpose and effective especially Substantial funds were also donated to Afghanistan, Indonesia, Bangladesh and Somalia and the Middle East

CJM has provided food banks to all faiths in regards of cost of living crises, we continue on our road map to enhance these services so that we can build a relationship with our wider community so that they can also understand that Islam is a religion of Peace and all are welcome.

One of the key areas of focus has been the youth, where the charity was engaging them in more sports activities. Regular boxing training and table tennis take place and in the near future CJM will have professional badminton training.

Furthermore, the Charity has also been involved to provide advice and help on legal matters by the Solicitor. In addition, the Charity also provides the community help in gaining the attestation of Passport, Photos and travel documents.

Fouz School

CJM has state of art provided educational system which is well established which prepares today's children for life tomorrow and had the opportunity to build a close understanding and interesting making sure our community can provide a learning experience to young Muslims that is relevant and rateable for the world we live in and values of the family, community spirit and social responsibility and with interfaith communities, we continue on our road map to enhance these services so that we can build a relationship with our wider community so that they can also understand that Islam is a religion of Peace and all are welcome.

Renovations

Our residential properties have been renovated internally and externally.

Ramadan

CJM undertook to feed approximately 350 people on daily basis, this was fully funded by a local caterer and the congregation. Generally, our congregation has almost doubled and the Friday collection almost tripled.

CENTRAL JAMIA MASJID SOUTHALL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

Financial review

The Treasurer has had the opportunity to review all of our energy suppliers and renegotiate our terms. This also includes our telephone and internet contracts as well. We have made considerable cost savings by going down this path.

Providing card payment terminals has been really successful as the younger generation have been able to use this service to contribute to charity. This has also contributed to our bottom line and has made our position more positive. Sufficient funds are available to permit the Charity to continue in operation

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity, and such investment are held in the shape of investment property.

It is the policy of the charity to maintain unrestricted funds at a level which equates to approximately 12 months of unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. Unrestricted funds are maintained at least this level throughout the year.

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. With the covid, our income dropped but we are still confident that funds will be maintained at the level soon

The trustees actively review the major risk the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the Charity and confirms that they have established systems to mitigate the significant risks.

Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. With the covid, our income dropped but we are still confident that funds will be maintained at the level soon.

Major risks

The trustees actively review the major risk the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the Charity and confirms that they have established systems to mitigate the significant risks.

Plans for future periods

CJM has been actively involved in preparing for the upgrade and renovation of the males' side Toilet facilities. Thinking about the needs for the future and the increase in population, adaptations have been made to reflect this as well. Good quality and durable commercial products will be used for sustainability and a fresh new clean look and feel.

Phase two of the project will look at increasing the floor place by the way of an extension which is currently being discussed with the architect.

Structure, governance and management

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr Imran Choudhry

Mr Mohamed Naaz Gara

Mr Mohammad Wahid

Mr Nasir Qureshi

Mr Muhammad Saleem

Recruitment and appointment of trustees

Appointment of trustees is governed by the charity's constitution rules. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

CENTRAL JAMIA MASJID SOUTHALL

TRUSTREES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

The Trustees' report was approved by the Board of Trustees.

Mr Imran Choudhry
Trustee

11 July 2024

Mr Mohamed Naaz Gara
Trustee

CENTRAL JAMIA MASJID SOUTHALL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JANUARY 2024

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year in preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates the reasonable prudent;
- state whether applicable accounting standards and statements of the recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are 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.

CENTRAL JAMIA MASJID SOUTHALL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CENTRAL JAMIA MASJID SOUTHALL

I report to the Trustees on my examination of the financial statements of Central Jamia Masjid Southall (the charity) for the year ended 31 January 2024.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity'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 [ENTER IN DATABASE cy1015], which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Reddy Siddiqui LLP

183-189 The Vale
Acton
London
W3 7RW
United Kingdom

Dated: 11 July 2024

CENTRAL JAMIA MASJID SOUTHALL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	2	325,313	77,330	402,643	236,005	97,499	333,504
Investments	3	21,316	-	21,316	26,490	-	26,490
Total income		<u>346,629</u>	<u>77,330</u>	<u>423,959</u>	<u>262,495</u>	<u>97,499</u>	<u>359,994</u>
Expenditure on:							
Charitable activities	4	351,213	87,378	438,591	275,420	99,803	375,223
Total expenditure		<u>351,213</u>	<u>87,378</u>	<u>438,591</u>	<u>275,420</u>	<u>99,803</u>	<u>375,223</u>
Net expenditure and movement in funds		(4,584)	(10,048)	(14,632)	(12,925)	(2,304)	(15,229)
Reconciliation of funds:							
Fund balances at 1 February 2023		<u>3,119,662</u>	<u>29,481</u>	<u>3,149,143</u>	<u>3,132,587</u>	<u>31,785</u>	<u>3,164,372</u>
Fund balances at 31 January 2024		<u>3,115,078</u>	<u>19,433</u>	<u>3,134,511</u>	<u>3,119,662</u>	<u>29,481</u>	<u>3,149,143</u>

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

CENTRAL JAMIA MASJID SOUTHALL

BALANCE SHEET

AS AT 31 JANUARY 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		1,898,484		1,930,936
Investment property	11		750,000		750,000
			<u>2,648,484</u>		<u>2,680,936</u>
Current assets					
Debtors		50,000		50,000	
Cash at bank and in hand		439,584		419,422	
		<u>489,584</u>		<u>469,422</u>	
Creditors: amounts falling due within one year	12	(3,557)		(1,215)	
Net current assets			<u>486,027</u>		<u>468,207</u>
Total assets less current liabilities			<u>3,134,511</u>		<u>3,149,143</u>
Net assets excluding pension liability			<u>3,134,511</u>		<u>3,149,143</u>
			<u><u>3,134,511</u></u>		<u><u>3,149,143</u></u>
The funds of the charity					
Restricted income funds	13		19,433		29,481
Unrestricted funds			3,115,078		3,119,662
			<u>3,134,511</u>		<u>3,149,143</u>

The financial statements were approved by the Trustees on 11 July 2024

Mr Imran Choudhry
Trustee

Mr Mohamed Naaz Gara
Trustee

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2024

1 Accounting policies

Charity information

Central Jamia Masjid Southall is an unincorporated association.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and non-pay costs and support costs relating to those activities.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, and include its audit fees and costs linked to the strategic management of the charity including trustee expenses.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Building is depreciated at 2% per annum. Freehold land is not depreciated
Fixtures and fittings	20% reducing balance
Motor vehicles	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

1 Accounting policies

(Continued)

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2024

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	273,022	77,330	350,352	203,707	97,499	301,206
Legacies receivable	52,291	-	52,291	32,298	-	32,298
	<u>325,313</u>	<u>77,330</u>	<u>402,643</u>	<u>236,005</u>	<u>97,499</u>	<u>333,504</u>
Donations and gifts						
General donation	273,022	77,330	350,352	203,707	97,499	301,206
	<u>273,022</u>	<u>77,330</u>	<u>350,352</u>	<u>203,707</u>	<u>97,499</u>	<u>301,206</u>

3 Income from investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Rental income	21,296	26,480
Interest receivable	20	10
	<u>21,316</u>	<u>26,490</u>

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2024

4 Charitable activities

	2024 £	2023 £
Staff costs	46,244	45,639
Depreciation and impairment	34,683	35,242
Sadaqah	87,378	99,803
Sundry expenses	6,472	3,549
Ramadhan expenses	9,000	11,046
Funeral and Madrasa	127,319	53,744
	<u>311,096</u>	<u>249,023</u>
Share of support costs (see note 5)	126,715	112,647
Share of governance costs (see note 5)	780	13,553
	<u>438,591</u>	<u>375,223</u>
Analysis by fund		
Unrestricted funds	351,213	275,420
Restricted funds	87,378	99,803
	<u>438,591</u>	<u>375,223</u>
For the year ended 31 January 2023		
Unrestricted funds	275,420	
Restricted funds	99,803	
	<u>375,223</u>	

5 Support costs allocated to activities

	2024 £	2023 £
Support Costs	126,715	112,647
Governance costs	780	13,553
	<u>127,495</u>	<u>126,200</u>
Analysed between:		
Charitable activities	<u>127,495</u>	<u>126,200</u>

6 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>34,683</u>	<u>35,242</u>

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2024

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or payment of expenses during the year

8 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	2	2
	<u> </u>	<u> </u>
Employment costs	2024	2023
	£	£
Wages and salaries	45,307	44,687
Social security costs	937	952
	<u> </u>	<u> </u>
	<u>46,244</u>	<u>45,639</u>
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2024

10 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 February 2023	2,520,494	114,574	12,565	2,647,633
Additions	-	1,723	508	2,231
At 31 January 2024	2,520,494	116,297	13,073	2,649,864
Depreciation and impairment				
At 1 February 2023	610,198	96,159	10,340	716,697
Depreciation charged in the year	30,246	4,027	410	34,683
At 31 January 2024	640,444	100,186	10,750	751,380
Carrying amount				
At 31 January 2024	1,880,050	16,111	2,323	1,898,484
At 31 January 2023	1,910,296	18,415	2,225	1,930,936

11 Investment property

	2024 £
Fair value	
At 1 February 2023 and 31 January 2024	750,000

	2024 £	2023 £
Freehold	750,000	750,000

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	1,453	435
Other creditors	1,324	-
Accruals and deferred income	780	780
	3,557	1,215

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2024

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 February 2023 £	Incoming resources £	Resources expended £	At 31 January 2024 £
	29,481	77,330	(87,378)	19,433
Previous year:	At 1 February 2022 £	Incoming resources £	Resources expended £	At 31 January 2023 £
	31,785	97,499	(99,803)	29,481

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 February 2023 £	Incoming resources £	Resources expended £	At 31 January 2024 £
General funds	3,119,662	346,629	(351,213)	3,115,078
Previous year:	At 1 February 2022 £	Incoming resources £	Resources expended £	At 31 January 2023 £
General funds	3,132,587	262,495	(275,420)	3,119,662

15 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 January 2024:			
Tangible assets	1,898,484	-	1,898,484
Investment properties	750,000	-	750,000
Current assets/(liabilities)	466,594	19,433	486,027
	<u>3,115,078</u>	<u>19,433</u>	<u>3,134,511</u>

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2024

15 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 January 2023:			
Tangible assets	1,930,936	-	1,930,936
Investment properties	750,000	-	750,000
Current assets/(liabilities)	438,726	29,481	468,207
	<u>3,119,662</u>	<u>29,481</u>	<u>3,149,143</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

CENTRAL JAMIA MASJID SOUTHALL

England & Wales - Charity number 268524

Accounts

Charity registration number 268524

CENTRAL JAMIA MASJID SOUTHALL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

CENTRAL JAMIA MASJID SOUTHALL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr Imran Choudhry
Mr Mohamed Naaz Gara
Mr Mohammad Wahid
Mr Nasir Qureshi
Mr Muhammad Saleem

Charity number

268524

Principal address

Montague Way
Southall
Middlesex
United Kingdom
UB2 5PA

Independent examiner

Reddy Siddiqui LLP
183-189 The Vale
Acton
London
United Kingdom
W3 7RW

CENTRAL JAMIA MASJID SOUTHALL

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CENTRAL JAMIA MASJID SOUTHALL

TRUSTREES' REPORT

FOR THE YEAR ENDED 31 JANUARY 2023

The Trustees present their annual report and financial statements for the year ended 31 January 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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)" (effective 1 January 2019).

Objectives and activities

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The Masjid has been very successful in raising funds for natural disasters around the globe. As part of the Islamic faith, one of the pillars is to give charity in the way of God. The charity has helped a number of organisations and Masjids around the UK.

This year the mosque ensured that investment in disaster funding was fit-for-purpose and effective especially in Pakistan 19 purpose-built houses were constructed in addition to CJM Tent city and food and blanket donations.

Substantial funds were also donated to Afghanistan, Indonesia, Bangladesh and Somalia

CJM has provided food banks to all faiths in regards of cost of living crises, we continue on our road map to enhance these services so that we can build a relationship with our wider community so that they can also understand that Islam is a religion of Peace and all are welcome.

One of the key areas of focus has been the youth, where the charity was engaging them in more activities. Furthermore, the Charity has also been involved to provide advice and help on legal matters by the Solicitor. In addition, the Charity also provides the community help in gaining the attestation of Passport, Photos and travel documents.

Fouz School

CJM has state of art provided educational system which prepares today's children for life tomorrow and had the opportunity to build a close understanding and interesting making sure our community can provide a learning experience to young Muslims that is relevant and rateable for the world we live in and values of the family, community spirit and social responsibility and with interfaith communities, we continue on our road map to enhance these services so that we can build a relationship with our wider community so that they can also understand that Islam is a religion of Peace and all are welcome.

Renovations

As energy costs have rocketed CJM has replaced all lighting replacing it with low led lighting and rewiring where necessary.

Ramadan

CJM undertook to feed approximately 300 people on daily basis, this was fully funded by a local caterer and the congregation.

CENTRAL JAMIA MASJID SOUTHALL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

Financial review

The Treasurer has had the opportunity to review all of our energy suppliers and renegotiate our terms. This also includes our telephone and internet contracts as well. We have made considerable cost savings by going down this path.

Providing card payment terminals has been really successful as the younger generation have been able to use this service to contribute to charity. This has also contributed to our bottom line and has made our position more positive. Sufficient funds are available to permit the Charity to continue in operation

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity, and such investment are held in the shape of investment property.

It is the policy of the charity to maintain unrestricted funds at a level which equates to approximately 12 months of unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. Unrestricted funds are maintained at least this level throughout the year.

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. With the covid, our income dropped but we are still confident that funds will be maintained at the level soon.

The trustees actively review the major risk the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the Charity and confirms that they have established systems to mitigate the significant risks.

Plans for future periods

CJM has been actively involved in preparing for the upgrade and renovation of the males' side Toilet facilities. Thinking about the needs for the future and the increase in population, adaptations have been made to reflect this as well. Good quality and durable commercial products will be used for sustainability and a fresh new clean look and feel.

Phase two of the project will look at increasing the floor place by the way of an extension which is currently being discussed with the architect.

Structure, governance and management

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr Imran Choudhry

Mr Mohamed Naaz Gara

Mr Mohammad Wahid

Mr Nasir Qureshi

Mr Bilal Khan

(Resigned 15 November 2022)

Mr Muhammad Saleem

Appointment of trustees is governed by the charity's constitution rules. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

The Trustees' report was approved by the Board of Trustees.

Mr Imran Choudhry
Trustee

Mr Mohamed Naaz Gara
Trustee

11 April 2023

CENTRAL JAMIA MASJID SOUTHALL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JANUARY 2023

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year in preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates the reasonable prudent;
- state whether applicable accounting standards and statements of the recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are 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.

CENTRAL JAMIA MASJID SOUTHALL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CENTRAL JAMIA MASJID SOUTHALL

I report to the Trustees on my examination of the financial statements of Central Jamia Masjid Southall (the charity) for the year ended 31 January 2023.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity'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.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Reddy Siddiqui LLP

183-189 The Vale
Acton
London
W3 7RW
United Kingdom

Dated: 11 April 2023

CENTRAL JAMIA MASJID SOUTHALL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	2	236,005	97,499	333,504	277,685	80,925	358,610
Investments	3	26,490	-	26,490	31,294	-	31,294
Total income		<u>262,495</u>	<u>97,499</u>	<u>359,994</u>	<u>308,979</u>	<u>80,925</u>	<u>389,904</u>
Expenditure on:							
Charitable activities	4	275,420	99,803	375,223	266,343	63,550	329,893
Net (expenditure)/income for the year/ Net movement in funds		(12,925)	(2,304)	(15,229)	42,636	17,375	60,011
Fund balances at 1 February 2022		<u>3,132,587</u>	<u>31,785</u>	<u>3,164,372</u>	<u>3,089,951</u>	<u>14,410</u>	<u>3,104,361</u>
Fund balances at 31 January 2023		<u><u>3,119,662</u></u>	<u><u>29,481</u></u>	<u><u>3,149,143</u></u>	<u><u>3,132,587</u></u>	<u><u>31,785</u></u>	<u><u>3,164,372</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

CENTRAL JAMIA MASJID SOUTHALL

BALANCE SHEET

AS AT 31 JANUARY 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	9		1,930,936		1,966,178
Investment property	10		750,000		750,000
			<u>2,680,936</u>		<u>2,716,178</u>
Current assets					
Debtors		50,000		150,000	
Cash at bank and in hand		419,422		299,471	
		<u>469,422</u>		<u>449,471</u>	
Creditors: amounts falling due within one year	11	(1,215)		(1,277)	
Net current assets			468,207		448,194
Total assets less current liabilities			<u>3,149,143</u>		<u>3,164,372</u>
Income funds					
Restricted funds			29,481		31,785
Unrestricted funds			3,119,662		3,132,587
			<u>3,149,143</u>		<u>3,164,372</u>

The financial statements were approved by the Trustees on 11 April 2023

Mr Imran Choudhry
Trustee

Mr Mohamed Naaz Gara
Trustee

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2023

1 Accounting policies

Charity information

Central Jamia Masjid Southall is an unincorporated association.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and non-pay costs and support costs relating to those activities.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, and include its audit fees and costs linked to the strategic management of the charity including trustee expenses.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Building is depreciated at 2% per annum. Freehold land is not depreciated
Fixtures and fittings	20% reducing balance
Motor vehicles	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

1 Accounting policies

(Continued)

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2023

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	203,707	97,499	301,206	180,430	80,925	261,355
Legacies receivable	32,298	-	32,298	77,939	-	77,939
HMRC JRS Grant	-	-	-	19,316	-	19,316
	<u>236,005</u>	<u>97,499</u>	<u>333,504</u>	<u>277,685</u>	<u>80,925</u>	<u>358,610</u>
Donations and gifts						
General donation	<u>203,707</u>	<u>97,499</u>	<u>301,206</u>	<u>180,430</u>	<u>80,925</u>	<u>261,355</u>
	<u>203,707</u>	<u>97,499</u>	<u>301,206</u>	<u>180,430</u>	<u>80,925</u>	<u>261,355</u>

3 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Rental income	26,480	31,294
Interest receivable	10	-
	<u>26,490</u>	<u>31,294</u>

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2023

4 Charitable activities

	2023 £	2022 £
Staff costs	45,639	55,504
Depreciation and impairment	35,242	36,462
Sadaqah	99,803	63,550
Sundry expenses	3,549	3,750
Ramadhan expenses	11,046	2,352
Investment property expenses	-	4,474
Funeral and Madrasa	53,744	81,558
	<u>249,023</u>	<u>247,650</u>
Share of support costs (see note 5)	112,647	57,130
Share of governance costs (see note 5)	13,553	25,113
	<u>375,223</u>	<u>329,893</u>
Analysis by fund		
Unrestricted funds	275,420	266,343
Restricted funds	99,803	63,550
	<u>375,223</u>	<u>329,893</u>
For the year ended 31 January 2022		
Unrestricted funds	266,343	
Restricted funds	63,550	
	<u>329,893</u>	

5 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Masjid running expenses	112,647	-	112,647	57,130	-	57,130
Accountancy	-	780	780	-	780	780
Legal and professional	-	12,773	12,773	-	24,333	24,333
	<u>112,647</u>	<u>13,553</u>	<u>126,200</u>	<u>57,130</u>	<u>25,113</u>	<u>82,243</u>
Analysed between						
Charitable activities	<u>112,647</u>	<u>13,553</u>	<u>126,200</u>	<u>57,130</u>	<u>25,113</u>	<u>82,243</u>

Governance costs includes payments to the accountants of £780 (2023 - £780) for accountancy fees.

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2023

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or payment of expenses during the year

7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	2	3
	<u>2</u>	<u>3</u>
Employment costs	2023	2022
	£	£
Wages and salaries	44,687	54,426
Social security costs	952	1,078
	<u>45,639</u>	<u>55,504</u>
	<u>45,639</u>	<u>55,504</u>

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Tangible fixed assets

	Freehold land and buildings £	Fixtures and Motor vehicles fittings £	£	Total £
Cost				
At 1 February 2022	2,520,494	114,574	12,565	2,647,633
At 31 January 2023	2,520,494	114,574	12,565	2,647,633
Depreciation and impairment				
At 1 February 2022	579,952	91,556	9,947	681,455
Depreciation charged in the year	30,246	4,603	393	35,242
At 31 January 2023	610,198	96,159	10,340	716,697
Carrying amount				
At 31 January 2023	1,910,296	18,415	2,225	1,930,936
At 31 January 2022	1,940,542	23,018	2,618	1,966,178

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2023

10 Investment property

	2023
	£
Fair value	
At 1 February 2022 and 31 January 2023	750,000
	<u><u>750,000</u></u>

	2023	2022
	£	£
Freehold	750,000	750,000
	<u><u>750,000</u></u>	<u><u>750,000</u></u>

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	435	497
Accruals and deferred income	780	780
	<u><u>1,215</u></u>	<u><u>1,277</u></u>

12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds		Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fund balances at 31 January 2023 are represented by:						
Tangible assets	1,930,936	-	1,930,936	1,966,178	-	1,966,178
Investment properties	750,000	-	750,000	750,000	-	750,000
Current assets/(liabilities)	438,726	29,481	468,207	416,409	31,785	448,194
	<u><u>3,119,662</u></u>	<u><u>29,481</u></u>	<u><u>3,149,143</u></u>	<u><u>3,132,587</u></u>	<u><u>31,785</u></u>	<u><u>3,164,372</u></u>

13 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

CENTRAL JAMIA MASJID SOUTHALL

England & Wales - Charity number 268524

Accounts

Charity registration number 268524

CENTRAL JAMIA MASJID SOUTHALL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022

CENTRAL JAMIA MASJID SOUTHALL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr Imran Choudhry
Mr Mohamed Naaz Gara
Mr Mohammad Wahid
Mr Nasir Qureshi
Mr Bilal Khan
Mr Muhammad Saleem

Charity number

268524

Principal address

Montague Way
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Independent examiner

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183-189 The Vale
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CENTRAL JAMIA MASJID SOUTHALL

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CENTRAL JAMIA MASJID SOUTHALL

TRUSTREES' REPORT

FOR THE YEAR ENDED 31 JANUARY 2022

The Trustees present their annual report and financial statements for the year ended 31 January 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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)" (effective 1 January 2019).

Objectives and activities

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The Masjid has opened and is fully operational since the covid restrictions were removed.

As part of the Islamic faith, one of the pillars is to give charity in the way of God. The charity has helped a number of organisations and Masjids around the UK. One key Masjid, CJM has helped is the establishment of Hounslow Muslim Centre, so that our neighbouring communities also get a place of worship.

Over the years CJM has provided educational programmes to schools and interfaith communities, we continue on our road map to enhance these services so that we can build a relationship with our wider community so that they can also understand that Islam is a religion of Peace and all are welcome. These sessions are very fruitful as there is an opportunity to ask questions, where we have a panel of scholars available to answers these.

One of the key areas of focus has been the youth, where the charity would like to engage them in more activities. The charity in collaboration with other organisations, have been able to setup swimming sessions, football, educational programmes and talks, etc.

Furthermore, the Charity has also been involved to provide advice and help on legal matters by the Solicitor. In addition, the Charity also provides the community help in gaining the attestation of Passport, Photos and travel documents

Fouz School

CJM has provided educational support to our children operated as Fouz School which aims to achieve excellence in education of young people and creating lifelong connections with the Noble Qur'an and values of the family, community spirit and social responsibility and with interfaith communities, we continue on our road map to enhance these services so that we can build a relationship with our wider community so that they can also understand that Islam is a religion of Peace and all are welcome.

Renovations

One of the key areas that have been fully renovated is the ablution and toilets facility including the disabled toilets. CJM and Woman Resource Centre required extensive repairs to the leaking roofs, the work was carried out by experienced and accredited builders providing a 10 year Guarantee.

Ramadan

CJM undertook to feed approximately 300 people on daily basis keeping in mind that coronavirus pandemic has not ended, this was fully funded by a local caterer and the congregation.

CENTRAL JAMIA MASJID SOUTHALL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

Financial review

The Treasurer has had the opportunity to review all of our energy suppliers and renegotiate our terms. This also includes our telephone and internet contracts as well. We have made considerable cost savings by going down this path.

Providing card payment terminals has been really successful as the younger generation have been able to use this service to contribute to charity. This has also contributed to our bottom line and has made our position more positive. Sufficient funds are available to permit the Charity to continue in operation

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity, and such investment are held in the shape of investment property.

It is the policy of the charity to maintain unrestricted funds at a level which equates to approximately 12 months of unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. Unrestricted funds are maintained at least this level throughout the year

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. With the covid, our income dropped but we are still confident that funds will be maintained at the level soon

The trustees actively review the major risk the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the Charity and confirms that they have established systems to mitigate the significant risks.

Plans for future periods

CJM has been actively involved in preparing for the upgrade and renovation of the males' side Toilet facilities. Thinking about the needs for the future and the increase in population, adaptations have been made to reflect this as well. Good quality and durable commercial products will be used for sustainability and a fresh new clean look and feel.

Phase two of the project will look at increasing the floor place by the way of an extension which is currently being discussed with the architect.

Structure, governance and management

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr Safwan Khan (Resigned 22 April 2021)

Mr Imran Choudhry

Mr Mohamed Naaz Gara

Mr Mohammad Wahid

Mr Nasir Qureshi

Mr Bilal Khan

Mr Muhammad Saleem

Appointment of trustees is governed by the charity's constitution rules. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

CENTRAL JAMIA MASJID SOUTHALL

TRUSTREES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

The Trustees' report was approved by the Board of Trustees.

Mr Imran Choudhry
Trustee

24 June 2022

Mr Mohamed Naaz Gara
Trustee

CENTRAL JAMIA MASJID SOUTHALL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JANUARY 2022

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year in preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates the reasonable prudent;
- state whether applicable accounting standards and statements of the recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are 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.

CENTRAL JAMIA MASJID SOUTHALL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CENTRAL JAMIA MASJID SOUTHALL

I report to the Trustees on my examination of the financial statements of Central Jamia Masjid Southall (the charity) for the year ended 31 January 2022.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity'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.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Reddy Siddiqui LLP

183-189 The Vale
Acton
London
W3 7RW
United Kingdom

Dated: 24 June 2022

CENTRAL JAMIA MASJID SOUTHALL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	2	277,685	80,925	358,610	166,663	17,338	184,001
Investments	3	31,294	-	31,294	23,467	-	23,467
Total income		<u>308,979</u>	<u>80,925</u>	<u>389,904</u>	<u>190,130</u>	<u>17,338</u>	<u>207,468</u>
Expenditure on:							
Charitable activities	4	266,343	63,550	329,893	248,026	19,554	267,580
Net income/(expenditure) for the year/ Net movement in funds		42,636	17,375	60,011	(57,896)	(2,216)	(60,112)
Fund balances at 1 February 2021		<u>3,089,951</u>	<u>14,410</u>	<u>3,104,361</u>	<u>3,147,847</u>	<u>16,626</u>	<u>3,164,473</u>
Fund balances at 31 January 2022		<u><u>3,132,587</u></u>	<u><u>31,785</u></u>	<u><u>3,164,372</u></u>	<u><u>3,089,951</u></u>	<u><u>14,410</u></u>	<u><u>3,104,361</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

CENTRAL JAMIA MASJID SOUTHALL

BALANCE SHEET

AS AT 31 JANUARY 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	8		1,966,178		1,969,868
Investment properties	9		750,000		750,000
			<u>2,716,178</u>		<u>2,719,868</u>
Current assets					
Debtors		150,000		250,000	
Cash at bank and in hand		299,471		137,656	
		<u>449,471</u>		<u>387,656</u>	
Creditors: amounts falling due within one year	10	(1,277)		(3,163)	
Net current assets			448,194		384,493
Total assets less current liabilities			<u>3,164,372</u>		<u>3,104,361</u>
Income funds					
Restricted funds			31,785		14,410
Unrestricted funds			3,132,587		3,089,951
			<u>3,164,372</u>		<u>3,104,361</u>

The financial statements were approved by the Trustees on 24 June 2022

Mr Imran Choudhry
Trustee

Mr Mohamed Naaz Gara
Trustee

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2022

1 Accounting policies

Charity information

Central Jamia Masjid Southall is an unincorporated association.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and non-pay costs and support costs relating to those activities.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, and include its audit fees and costs linked to the strategic management of the charity including trustee expenses.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Building is depreciated at 2% per annum. Freehold land is not depreciated
Fixtures and fittings	20% reducing balance
Motor vehicles	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

1 Accounting policies

(Continued)

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2022

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	180,430	80,925	261,355	76,136	17,338	93,474
Legacies receivable	77,939	-	77,939	41,898	-	41,898
HMRC JRS Grant	19,316	-	19,316	22,369	-	22,369
Madrasa	-	-	-	26,260	-	26,260
	<u>277,685</u>	<u>80,925</u>	<u>358,610</u>	<u>166,663</u>	<u>17,338</u>	<u>184,001</u>
Donations and gifts						
General donation	180,430	80,925	261,355	76,136	17,338	93,474
	<u>180,430</u>	<u>80,925</u>	<u>261,355</u>	<u>76,136</u>	<u>17,338</u>	<u>93,474</u>

3 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Rental income	31,294	23,464
Interest receivable	-	3
	<u>31,294</u>	<u>23,467</u>

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2022

4 Charitable activities

	2022 £	2021 £
Staff costs	55,504	58,284
Depreciation and impairment	36,462	34,646
Sadaqah	63,550	19,554
Sundry expenses	3,750	1,636
Ramadhan expenses	2,352	3,764
Investment property expenses	4,474	17,243
Funeral and Madrasa	81,558	78,706
	<u>247,650</u>	<u>213,833</u>
Share of support costs (see note 5)	57,130	52,617
Share of governance costs (see note 5)	25,113	1,130
	<u>329,893</u>	<u>267,580</u>
Analysis by fund		
Unrestricted funds	266,343	248,026
Restricted funds	63,550	19,554
	<u>329,893</u>	<u>267,580</u>
For the year ended 31 January 2021		
Unrestricted funds	248,026	
Restricted funds	19,554	
	<u>267,580</u>	

5 Support costs

	Support costs £	Governance costs £	2022 Support costs		Governance costs £	2021 £
	£	£	£	£	£	£
Masjid running expenses	57,130	-	57,130	52,617	-	52,617
Accountancy	-	780	780	-	780	780
Legal and professional	-	24,333	24,333	-	350	350
	<u>57,130</u>	<u>25,113</u>	<u>82,243</u>	<u>52,617</u>	<u>1,130</u>	<u>53,747</u>
Analysed between Charitable activities	<u>57,130</u>	<u>25,113</u>	<u>82,243</u>	<u>52,617</u>	<u>1,130</u>	<u>53,747</u>

Governance costs includes payments to the accountants of £780 (2021- £780) for accountancy fees.

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2022

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or payment of expenses during the year

7 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	3	3
	<u>3</u>	<u>3</u>
Employment costs	2022	2021
	£	£
Wages and salaries	54,426	56,153
Social security costs	1,078	1,013
Other pension costs	-	1,118
	<u>55,504</u>	<u>58,284</u>
	<u>55,504</u>	<u>58,284</u>

There were no employees whose annual remuneration was more than £60,000.

8 Tangible fixed assets

	Freehold land and buildings	Fixtures and Motor vehicles fittings	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 February 2021	2,493,896	108,820	12,565	2,615,281
Additions	26,598	-	-	26,598
	<u>2,520,494</u>	<u>108,820</u>	<u>12,565</u>	<u>2,641,879</u>
At 31 January 2022	2,520,494	108,820	12,565	2,641,879
Depreciation and impairment				
At 1 February 2021	549,706	80,048	9,485	639,239
Depreciation charged in the year	30,246	5,754	462	36,462
	<u>579,952</u>	<u>85,802</u>	<u>9,947</u>	<u>675,701</u>
At 31 January 2022	579,952	85,802	9,947	675,701
Carrying amount				
At 31 January 2022	<u>1,940,542</u>	<u>23,018</u>	<u>2,618</u>	<u>1,966,178</u>
At 31 January 2021	<u>1,944,191</u>	<u>22,597</u>	<u>3,080</u>	<u>1,969,868</u>

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2022

9 Investment property

	2022
	£
Fair value	
At 1 February 2021 and 31 January 2022	750,000
	<u><u>750,000</u></u>

	2022	2021
	£	£
Freehold	750,000	750,000
	<u><u>750,000</u></u>	<u><u>750,000</u></u>

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	497	383
Accruals and deferred income	780	2,780
	<u><u>1,277</u></u>	<u><u>3,163</u></u>

11 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 January 2022 are represented by:						
Tangible assets	1,966,178	-	1,966,178	1,969,868	-	1,969,868
Investment properties	750,000	-	750,000	750,000	-	750,000
Current assets/(liabilities)	416,409	31,785	448,194	380,959	3,534	384,493
	<u><u>3,132,587</u></u>	<u><u>31,785</u></u>	<u><u>3,164,372</u></u>	<u><u>3,100,827</u></u>	<u><u>3,534</u></u>	<u><u>3,104,361</u></u>

12 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

CENTRAL JAMIA MASJID SOUTHALL

England & Wales - Charity number 268524

Accounts

CENTRAL JAMIA MASJID SOUTHALL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021

CENTRAL JAMIA MASJID SOUTHALL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr Imran Choudhry
Mr Mohamed Naaz Gara
Mr Mohammad Wahid
Mr Nasir Qureshi
Mr Bilal Khan
Mr Muhammad Saleem

Charity number 268524

Principal address

Montague Way
Southall
Middlesex
UB2 5PA

Independent examiner

Reddy Siddiqui LLP
183-189 The Vale
Acton
London
W3 7RW

CENTRAL JAMIA MASJID SOUTHALL

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CENTRAL JAMIA MASJID SOUTHALL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JANUARY 2021

The Trustees present their report and financial statements for the year ended 31 January 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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) (effective 1 January 2019)".

Objectives and activities

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The Masjid was closed most of the time due to covid this year.

As part of the Islamic faith, one of the pillars is to give charity in the way of God. The charity has helped a number of organisations and Masjids in around the UK. One key Masjid, CJM has helped is the establishment of Hounslow Muslim Centre, so that our neighbouring communities also get a place of worship.

Over the years CJM has provided educational programmes to schools and interfaith communities, we continue on our road map to enhance these services so that we can build a relationship with our wider community so that they can also understand that Islam is a religion of Peace and all are welcome. These sessions are very fruitful as there is an opportunity to ask questions, where we have a panel of scholars available to answers these.

One of the key areas of focus has been the youth, where the charity would like to engage them in more activities. The charity in collaboration with other organisations, have been able to setups swimming sessions, football, educational programmes and talks, etc.

Furthermore, the Charity has also been involved to provide advice and help on legal matters by the Solicitor. In addition, the Charity also provides the community help in gaining the attestation of Passport, Photos and travel documents

Financial review

The Treasurer has had the opportunity to review all of our energy suppliers and renegotiate our terms. This also includes our telephone and internet contracts as well. We have made considerable cost savings by going down this path.

Providing card payment terminals has been really successful as the younger generation have been able to use this service to contribute to charity. This has also contributed to our bottom line and has made our position more positive. Sufficient funds are available to permit the Charity to continue in operation

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity, and such investment are held in the shape of investment property.

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. Unrestricted funds are maintained at least this level throughout the year

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. With the covid our income dropped but we are still confident that funds will be maintained at the level soon

The trustees actively review the major risk the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risk faced by the Charity and confirms that they have established systems to mitigate the significant risks.

CENTRAL JAMIA MASJID SOUTHALL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

CJM has been actively involved in preparing for the upgrade and renovation of the males' side Toilet facilities. Thinking about the needs for the future and the increase in population, adaptations have been made to reflect this as well. Good quality and durable commercial products will be used for sustainability and a fresh new clean look and feel.

Phase two of the project will look at increasing the floor place by the way of an extension and is currently being discussed with the architect.

Structure, governance and management

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr Safwan Khan (Resigned 22 April 2021)

Mr Imran Choudhry

Mr Mohamed Naaz Gara

Mr Mohammad Wahid

Mr Nasir Qureshi

Mr Bilal Khan

Mr Muhammad Saleem

Appointment of trustees is governed by the charity's constitution rules. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

The Trustees' report was approved by the Board of Trustees.

Mr Imran Choudhry

Trustee

Dated: 3 September 2021

Mr Mohamed Naaz Gara

Trustee

Dated:3 September 2021

CENTRAL JAMIA MASJID SOUTHALL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JANUARY 2021

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year in preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates the reasonable prudent;
- state whether applicable accounting standards and statements of the recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are 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.

CENTRAL JAMIA MASJID SOUTHALL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CENTRAL JAMIA MASJID SOUTHALL

I report to the Trustees on my examination of the financial statements of Central Jamia Masjid Southall (the charity) for the year ended 31 January 2021.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Reddy Siddiqui LLP

183-189 The Vale
Acton
London
W3 7RW

Dated: 3 September 2021

CENTRAL JAMIA MASJID SOUTHALL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
Income from:							
Donations and legacies	2	166,663	17,338	184,001	295,347	95,209	390,556
Investments	3	23,467	-	23,467	35,756	-	35,756
Total income		<u>190,130</u>	<u>17,338</u>	<u>207,468</u>	<u>331,103</u>	<u>95,209</u>	<u>426,312</u>
Expenditure on:							
Charitable activities	4	248,026	19,554	267,580	372,517	109,408	481,925
Net expenditure for the year/ Net movement in funds		(57,896)	(2,216)	(60,112)	(41,414)	(14,199)	(55,613)
Fund balances at 1 February 2020		<u>3,147,847</u>	<u>16,626</u>	<u>3,164,473</u>	<u>3,189,261</u>	<u>30,825</u>	<u>3,220,086</u>
Fund balances at 31 January 2021		<u><u>3,089,951</u></u>	<u><u>14,410</u></u>	<u><u>3,104,361</u></u>	<u><u>3,147,847</u></u>	<u><u>16,626</u></u>	<u><u>3,164,473</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

CENTRAL JAMIA MASJID SOUTHALL

BALANCE SHEET

AS AT 31 JANUARY 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	8	1,969,868		1,881,703	
Investment properties	9	750,000		750,000	
		<u>2,719,868</u>		<u>2,631,703</u>	
Current assets					
Debtors		250,000		300,000	
Cash at bank and in hand		137,656		249,866	
		<u>387,656</u>		<u>549,866</u>	
Creditors: amounts falling due within one year	10	(3,163)		(17,096)	
Net current assets			384,493		532,770
Total assets less current liabilities			<u>3,104,361</u>		<u>3,164,473</u>
Income funds					
Restricted funds			14,410		16,626
Unrestricted funds			3,089,951		3,147,847
			<u>3,104,361</u>		<u>3,164,473</u>

The financial statements were approved by the Trustees on 3 September 2021

Mr Imran Choudhry
Trustee

Mr Mohamed Naaz Gara
Trustee

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2021

1 Accounting policies

Charity information

Central Jamia Masjid Southall is an unincorporated association.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and non-pay costs and support costs relating to those activities.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, and include its audit fees and costs linked to the strategic management of the charity including trustee expenses.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Building is depreciated at 2% per annum. Freehold land is not depreciated
Fixtures and fittings	20% reducing balance
Motor vehicles	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2021

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	76,136	17,338	93,474	140,114	95,209	235,323
Legacies receivable	41,898	-	41,898	44,188	-	44,188
HMRC JRS Grant	22,369	-	22,369	-	-	-
Madrassa	26,260	-	26,260	111,045	-	111,045
	<u>166,663</u>	<u>17,338</u>	<u>184,001</u>	<u>295,347</u>	<u>95,209</u>	<u>390,556</u>
Donations and gifts						
General donation	76,136	17,338	93,474	140,114	95,209	235,323
	<u>76,136</u>	<u>17,338</u>	<u>93,474</u>	<u>140,114</u>	<u>95,209</u>	<u>235,323</u>

3 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Rental income	23,464	35,753
Interest receivable	3	3
	<u>23,467</u>	<u>35,756</u>

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2021

4 Charitable activities

	2021 £	2020 £
Staff costs	58,284	61,301
Depreciation and impairment	34,646	36,153
Sadaqah	19,554	109,408
Sundry expenses	1,636	3,064
Ramadhan expenses	3,764	10,245
Investment property expenses	17,243	15,600
Funeral and Madrasa	78,706	153,051
	<u>213,833</u>	<u>388,822</u>
Share of support costs (see note 5)	52,617	86,099
Share of governance costs (see note 5)	1,130	7,004
	<u>267,580</u>	<u>481,925</u>
Analysis by fund		
Unrestricted funds	248,026	372,517
Restricted funds	19,554	109,408
	<u>267,580</u>	<u>481,925</u>
For the year ended 31 January 2020		
Unrestricted funds	372,517	
Restricted funds	109,408	
	<u>481,925</u>	

5 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Masjid running expenses	52,617	-	52,617	86,099	-	86,099
Accountancy	-	780	780	-	780	780
Legal and professional	-	350	350	-	6,224	6,224
	<u>52,617</u>	<u>1,130</u>	<u>53,747</u>	<u>86,099</u>	<u>7,004</u>	<u>93,103</u>
Analysed between Charitable activities	<u>52,617</u>	<u>1,130</u>	<u>53,747</u>	<u>86,099</u>	<u>7,004</u>	<u>93,103</u>

Governance costs includes payments to the accountants of £780 (2020- £780) for accountancy fees.

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or payment of expenses during the year

7 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	3	3
	<u>3</u>	<u>3</u>
Employment costs	2021	2020
	£	£
Wages and salaries	56,153	58,400
Social security costs	1,013	1,506
Other pension costs	1,118	1,395
	<u>58,284</u>	<u>61,301</u>
	<u>58,284</u>	<u>61,301</u>

8 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 February 2020	2,371,086	108,399	12,565	2,492,050
Additions	122,811	-	-	122,811
	<u>2,493,897</u>	<u>108,399</u>	<u>12,565</u>	<u>2,614,861</u>
At 31 January 2021	2,493,897	108,399	12,565	2,614,861
	<u>2,493,897</u>	<u>108,399</u>	<u>12,565</u>	<u>2,614,861</u>
Depreciation and impairment				
At 1 February 2020	521,253	80,153	8,941	610,347
Depreciation charged in the year	28,453	5,649	544	34,646
	<u>549,706</u>	<u>85,802</u>	<u>9,485</u>	<u>644,993</u>
At 31 January 2021	549,706	85,802	9,485	644,993
	<u>549,706</u>	<u>85,802</u>	<u>9,485</u>	<u>644,993</u>
Carrying amount				
At 31 January 2021	1,944,191	22,597	3,080	1,969,868
	<u>1,944,191</u>	<u>22,597</u>	<u>3,080</u>	<u>1,969,868</u>
At 31 January 2020	1,849,833	28,246	3,624	1,881,703
	<u>1,849,833</u>	<u>28,246</u>	<u>3,624</u>	<u>1,881,703</u>

CENTRAL JAMIA MASJID SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

9 Investment property

	2021
	£
Fair value	
At 1 February 2020 and 31 January 2021	750,000
	<u><u>750,000</u></u>

	2021	2020
	£	£
Freehold	750,000	750,000
	<u><u>750,000</u></u>	<u><u>750,000</u></u>

10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	382	1,027
Other creditors	1	289
Accruals and deferred income	2,780	15,780
	<u><u>3,163</u></u>	<u><u>17,096</u></u>

11 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 January 2021 are represented by:						
Tangible assets	1,969,868	-	1,969,868	1,881,703	-	1,881,703
Investment properties	750,000	-	750,000	750,000	-	750,000
Current assets/ (liabilities)	380,959	3,534	384,493	516,834	15,936	532,770
	<u><u>3,100,827</u></u>	<u><u>3,534</u></u>	<u><u>3,104,361</u></u>	<u><u>3,148,537</u></u>	<u><u>15,936</u></u>	<u><u>3,164,473</u></u>

12 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).