

**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

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|-----------------|---------------------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b> | Mr Imran Choudhry<br>Mr Mohamed Naaz Gara<br>Mr Mohammad Wahid<br>Mr Nasir Qureshi<br>Mr Bilal Khan<br>Mr Muhammad Saleem |
|-----------------|---------------------------------------------------------------------------------------------------------------------------|

|                       |        |
|-----------------------|--------|
| <b>Charity number</b> | 268524 |
|-----------------------|--------|

|                          |                                                  |
|--------------------------|--------------------------------------------------|
| <b>Principal address</b> | Montague Way<br>Southall<br>Middlesex<br>UB2 5PA |
|--------------------------|--------------------------------------------------|

|                             |                                                                     |
|-----------------------------|---------------------------------------------------------------------|
| <b>Independent examiner</b> | Reddy Siddiqui LLP<br>183-189 The Vale<br>Acton<br>London<br>W3 7RW |
|-----------------------------|---------------------------------------------------------------------|

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# CENTRAL JAMIA MASJID SOUTHALL

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# CENTRAL JAMIA MASJID SOUTHALL

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 JANUARY 2021*

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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**

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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***

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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

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

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<br>£        | £                | 2020<br>£        | £                |
|-------------------------------------------------------|-------|------------------|------------------|------------------|------------------|
| <b>Fixed assets</b>                                   |       |                  |                  |                  |                  |
| 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> |                  |
| <b>Current assets</b>                                 |       |                  |                  |                  |                  |
| Debtors                                               |       | 250,000          |                  | 300,000          |                  |
| Cash at bank and in hand                              |       | 137,656          |                  | 249,866          |                  |
|                                                       |       | <u>387,656</u>   |                  | <u>549,866</u>   |                  |
| <b>Creditors: amounts falling due within one year</b> | 10    | <u>(3,163)</u>   |                  | <u>(17,096)</u>  |                  |
| Net current assets                                    |       |                  | 384,493          |                  | 532,770          |
| <b>Total assets less current liabilities</b>          |       |                  | <u>3,104,361</u> |                  | <u>3,164,473</u> |
| <b>Income funds</b>                                   |       |                  |                  |                  |                  |
| 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

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#### 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

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### 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

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### 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<br>£          | 2021<br>£        | 2021<br>£      | 2020<br>£          | 2020<br>£        | 2020<br>£      |
| 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> |
| <b>Donations and gifts</b> |                    |                  |                |                    |                  |                |
| 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<br>£          | 2020<br>£          |
| 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<br>£      | 2020<br>£      |
|-------------------------------------------|----------------|----------------|
| 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> |
| <b>Analysis by fund</b>                   |                |                |
| Unrestricted funds                        | 248,026        | 372,517        |
| Restricted funds                          | 19,554         | 109,408        |
|                                           | <u>267,580</u> | <u>481,925</u> |
| <b>For the year ended 31 January 2020</b> |                |                |
| Unrestricted funds                        | 372,517        |                |
| Restricted funds                          | 109,408        |                |
|                                           | <u>481,925</u> |                |

### 5 Support costs

|                         | Support costs<br>£ | Governance costs<br>£ | 2021<br>£     | Support costs<br>£ | Governance costs<br>£ | 2020<br>£     |
|-------------------------|--------------------|-----------------------|---------------|--------------------|-----------------------|---------------|
| 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   | 52,617             | 1,130                 | 53,747        | 86,099             | 7,004                 | 93,103        |
|                         | <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<br>Number | 2020<br>Number |
|-------------------------|----------------|----------------|
|                         | 3              | 3              |
|                         |                |                |
| <b>Employment costs</b> | <b>2021</b>    | <b>2020</b>    |
|                         | <b>£</b>       | <b>£</b>       |
| Wages and salaries      | 56,153         | 58,400         |
| Social security costs   | 1,013          | 1,506          |
| Other pension costs     | 1,118          | 1,395          |
|                         | 58,284         | 61,301         |

### 8 Tangible fixed assets

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

# CENTRAL JAMIA MASJID SOUTHALL

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

### 9 Investment property

|                                        | 2021<br>£ |
|----------------------------------------|-----------|
| <b>Fair value</b>                      |           |
| At 1 February 2020 and 31 January 2021 | 750,000   |

|          | 2021<br>£ | 2020<br>£ |
|----------|-----------|-----------|
| Freehold | 750,000   | 750,000   |

### 10 Creditors: amounts falling due within one year

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

### 11 Analysis of net assets between funds

|                                                      | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ | Unrestricted<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>2020<br>£ |
|------------------------------------------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| 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/<br>(liabilities)                     | 380,959                            | 3,534                            | 384,493            | 516,834                            | 15,936                           | 532,770            |
|                                                      | 3,100,827                          | 3,534                            | 3,104,361          | 3,148,537                          | 15,936                           | 3,164,473          |

### 12 Related party transactions

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