

# SHEPHERDS BUSH MOSQUE

England & Wales · Charity number 273580

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1977-06-08

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

## Contact

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**Address** 300-302 Uxbridge Road  
Shepherds Bush  
London  
W12 7LJ

**Phone** 02087435153

**Email** [info@shepherdsbushmosque.org](mailto:info@shepherdsbushmosque.org)

## Activities

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**Objects:** A) THE ADVANCEMENT OF THE ISLAMIC RELIGION IN ACCORDANCE WITH THE TENETS AND DOCTRINE OF THE SUNNI SECT; B) THE RELIEF OF SUCH MANNERS OF THE SECT WHO ARE POOR AND NEEDY.

**Activities:** The advancement of the tenants and doctrine of the Syed Sunni Sect of Islam, To maintain the mosque and institution of worship, To collect and distribute zakat.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** General Charitable Purposes, Accommodation/housing, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

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- **Area of benefit:** SHEPHERD'S BUSH
- Hammersmith And Fulham

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £283,516 | £257,002    | -      | -         |
| 2024-03-31 | £284,378 | £158,148    | -      | -         |
| 2023-03-31 | £230,819 | £356,119    | -      | -         |
| 2022-03-31 | £164,750 | £112,139    | -      | -         |
| 2021-03-31 | £58,065  | £174,354    | -      | -         |

## Trustees

| Name                    | Role  | Appointed  |
|-------------------------|-------|------------|
| <b>Dr AHMED A BADAT</b> | Chair |            |
| ABDUL HAKIM             |       |            |
| FAZAL A BEG             |       |            |
| MOHAMMAD KHALID KHAN    |       | 2016-12-01 |
| MOHAMMED LAL KHAN       |       |            |
| Omar Mohsin             |       | 2020-01-27 |
| RIAZ AHMED KHAN         |       | 2016-12-01 |
| Shafqat Rehman          |       | 2019-03-20 |

**SHEPHERDS BUSH MOSQUE**

England & Wales - Charity number 273580

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# Accounts

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Charity registration number 273580 (England and Wales)

**SHEPHERDS BUSH MOSQUE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# SHEPHERDS BUSH MOSQUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mr Mohammed Siddique  
Mr Muhammad Lal Khan  
Dr Ahmed Badat  
Mr Mohammad Khalid Khan  
Mr Riaz Ahmed Khan  
Mr Shafqat Rehman  
Mr Omar Mohsin

**Charity number** 273580

**Principal address**

302 Uxbridge Road  
London  
United Kingdom  
W12 7LJ

**Independent examiner**

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

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# SHEPHERDS BUSH MOSQUE

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# SHEPHERDS BUSH MOSQUE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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The Trustees present their annual report and financial statements for the year ended 31 March 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**

The principal activity of the charity during the year continued to be that of

- (I) The advancement of the muslim religion.
- (II) The advancement of education in accordance with the tenets and doctrine of Islam.
- (III) The relief of such muslims who are poor and needy.
- (IV) To advance any other charitable purpose for the benefit of muslims in Shepherds Bush.

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

#### **Achievements and performance**

##### **Financial review**

During the year the charity continued to receive donations which will be used to fund its activities.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

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

Mr Mohammed Siddique  
Mr Muhammad Lal Khan  
Dr Ahmed Badat  
Mr Mohammad Khalid Khan  
Mr Riaz Ahmed Khan  
Mr Shafqat Rehman  
Mr Omar Mohsin

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.

# **SHEPHERDS BUSH MOSQUE**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2025***

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

Mr Mohammad Khalid Khan  
**Trustee**

Mr Shafqat Rehman  
**Trustee**

30 January 2026

# SHEPHERDS BUSH MOSQUE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SHEPHERDS BUSH MOSQUE

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I report to the Trustees on my examination of the financial statements of Shepherds Bush Mosque (the Charity) for the year ended 31 March 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 2, 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  
30 January 2026

# SHEPHERDS BUSH MOSQUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

|   |       | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£      | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£      |
|---|-------|------------------------------------|----------------------------------|-------------------------|------------------------------------|----------------------------------|-------------------------|
|   | Notes |                                    |                                  |                         |                                    |                                  |                         |
| <b>Income and endowments from:</b>                    |       |                                    |                                  |                         |                                    |                                  |                         |
| Donations and legacies                                | 3     | 165,513                            | 51,379                           | 216,892                 | 153,731                            | 46,506                           | 200,237                 |
| Other trading activities                              | 4     | -                                  | -                                | -                       | 4,240                              | -                                | 4,240                   |
| Investments   | 5     | 58,909                             | -                                | 58,909                  | 78,881                             | -                                | 78,881                  |
| Other income  | 6     | 7,715                              | -                                | 7,715                   | 1,020                              | -                                | 1,020                   |
| <b>Total income</b>                                   |       | <u>232,137</u>                     | <u>51,379</u>                    | <u>283,516</u>          | <u>237,872</u>                     | <u>46,506</u>                    | <u>284,378</u>          |
| <b>Expenditure on:</b>                                |       |                                    |                                  |                         |                                    |                                  |                         |
| Charitable activities                                 | 7     | 176,949                            | 80,053                           | 257,002                 | 132,305                            | 25,843                           | 158,148                 |
| <b>Total expenditure</b>                              |       | <u>176,949</u>                     | <u>80,053</u>                    | <u>257,002</u>          | <u>132,305</u>                     | <u>25,843</u>                    | <u>158,148</u>          |
| <b>Net income/(expenditure) and movement in funds</b> |       | 55,188                             | (28,674)                         | 26,514                  | 105,567                            | 20,663                           | 126,230                 |
| <b>Reconciliation of funds:</b>                       |       |                                    |                                  |                         |                                    |                                  |                         |
| Fund balances at 1 April 2024                         |       | <u>1,123,713</u>                   | <u>71,213</u>                    | <u>1,194,926</u>        | <u>1,018,146</u>                   | <u>50,550</u>                    | <u>1,068,696</u>        |
| <b>Fund balances at 31 March 2025</b>                 |       | <u><u>1,178,901</u></u>            | <u><u>42,539</u></u>             | <u><u>1,221,440</u></u> | <u><u>1,123,713</u></u>            | <u><u>71,213</u></u>             | <u><u>1,194,926</u></u> |

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

# SHEPHERDS BUSH MOSQUE

## BALANCE SHEET

AS AT 31 MARCH 2025

|   | Notes | 2025<br>£      | £                | 2024<br>£      | £                |
|---|-------|----------------|------------------|----------------|------------------|
| <b>Fixed assets</b>                                   |       |                |                  |                |                  |
| Tangible assets                                       | 13    |                | 897,436          |                | 904,436          |
| <b>Current assets</b>                                 |       |                |                  |                |                  |
| Debtors   | 14    | -              |                  | 1,250          |                  |
| Cash at bank and in hand                              |       | 333,146        |                  | 298,496        |                  |
|   |       | <u>333,146</u> |                  | <u>299,746</u> |                  |
| <b>Creditors: amounts falling due within one year</b> | 15    | <u>(9,142)</u> |                  | <u>(9,256)</u> |                  |
| Net current assets                                    |       |                | 324,004          |                | 290,490          |
| <b>Total assets less current liabilities</b>          |       |                | <u>1,221,440</u> |                | <u>1,194,926</u> |
| <b>Income funds</b>                                   |       |                |                  |                |                  |
| Restricted funds                                      | 17    |                | 42,539           |                | 71,213           |
| Unrestricted funds                                    |       |                | 1,178,901        |                | 1,123,713        |
|   |       |                | <u>1,221,440</u> |                | <u>1,194,926</u> |

The financial statements were approved by the Trustees on 30 January 2026

Mr Mohammad Khalid Khan  
Trustee

Mr Shafqat Rehman  
Trustee

# SHEPHERDS BUSH MOSQUE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Shepherds Bush Mosque is a unincorporated association.

##### 1.1 Basis of preparation

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.

# SHEPHERDS BUSH MOSQUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 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.

##### 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:

|                                |                    |
|--------------------------------|--------------------|
| Land and buildings             | Over 100 Years     |
| Lease                          | Over 99 years      |
| Fixtures, fittings & equipment | 25% reducing basis |

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 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).

##### 1.8 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.

##### 1.9 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.

# SHEPHERDS BUSH MOSQUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### **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.

#### **1.10 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.

#### **1.11 Retirement benefits**

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

### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# SHEPHERDS BUSH MOSQUE

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

### 3 Donations and legacies

|                     | Unrestricted funds | Restricted funds | Total   | Unrestricted funds | Restricted funds | Total   |
|---------------------|--------------------|------------------|---------|--------------------|------------------|---------|
|                     | 2025               | 2025             | 2025    | 2024               | 2024             | 2024    |
|                     | £                  | £                | £       | £                  | £                | £       |
| Donations and gifts | 165,513            | 51,379           | 216,892 | 153,731            | 46,506           | 200,237 |

### 4 Income from other trading activities

|                | Unrestricted funds | Unrestricted funds |
|----------------|--------------------|--------------------|
|                | 2025               | 2024               |
|                | £                  | £                  |
| Madrasa income | -                  | 4,240              |

### 5 Income from investments

|               | Unrestricted funds | Unrestricted funds |
|---------------|--------------------|--------------------|
|               | 2025               | 2024               |
|               | £                  | £                  |
| Rental income | 58,909             | 78,881             |

### 6 Other income

|              | Unrestricted funds | Unrestricted funds |
|--------------|--------------------|--------------------|
|              | 2025               | 2024               |
|              | £                  | £                  |
| Other income | 7,715              | 1,020              |

# SHEPHERDS BUSH MOSQUE

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

### 7 Expenditure on charitable activities

|   | Charitable<br>Activities<br>2025<br>£ | Charitable<br>Activities<br>2024<br>£ |
|---|---------------------------------------|---------------------------------------|
| <b>Direct costs</b>                                       |                                       |                                       |
| Staff costs   | 1,906                                 | 1,533                                 |
| Depreciation and impairment                               | 6,776                                 | 6,918                                 |
| Zakat and Sadaqa  | 80,053                                | 25,842                                |
|   | <u>88,735</u>                         | <u>34,293</u>                         |
| <b>Share of support and governance costs (see note 8)</b> |                                       |                                       |
| Support   | 159,369                               | 120,091                               |
| Governance  | 8,898                                 | 3,764                                 |
|   | <u>257,002</u>                        | <u>158,148</u>                        |
| <b>Analysis by fund</b>                                   |                                       |                                       |
| Unrestricted funds  | 176,949                               | 132,305                               |
| Restricted funds  | 80,053                                | 25,843                                |
|   | <u>257,002</u>                        | <u>158,148</u>                        |

### 8 Support costs allocated to activities

|                          | 2025<br>£      | 2024<br>£      |
|--------------------------|----------------|----------------|
| Staff costs              | 81,497         | 63,780         |
| Support costs            | 77,872         | 56,311         |
| Governance costs         | 8,898          | 3,764          |
|                          | <u>168,267</u> | <u>123,855</u> |
| <b>Analysed between:</b> |                |                |
| Charitable Activities    | <u>168,267</u> | <u>123,855</u> |

### 9 Net movement in funds

|   | 2025<br>£    | 2024<br>£    |
|---|--------------|--------------|
| The net movement in funds is stated after charging/(crediting):         |              |              |
| Fees payable to the charity's independent examiner:                     |              |              |
| - for the independent examination of the charity's financial statements | 1,200        | 1,200        |
| - for other financial services  | -            | 564          |
| Depreciation of owned tangible fixed assets                             | 6,776        | 6,918        |
|   | <u>8,976</u> | <u>8,682</u> |

# SHEPHERDS BUSH MOSQUE

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

### 10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

### 11 Employees

The average monthly number of employees during the year was:

|           | 2025<br>Number | 2024<br>Number |
|-----------|----------------|----------------|
| Employees | 4              | 4              |

#### Employment costs

|                       | 2025<br>£     | 2024<br>£     |
|-----------------------|---------------|---------------|
| Wages and salaries    | 80,020        | 63,525        |
| Social security costs | 1,477         | 255           |
| Other pension costs   | 1,906         | 1,533         |
|                       | <u>83,403</u> | <u>65,313</u> |

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

### 12 Taxation

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

### 13 Tangible fixed assets

|                                    | Land and<br>buildings<br>£ | Lease<br>£    | Fixtures,<br>fittings &<br>equipment<br>£ | Total<br>£       |
|------------------------------------|----------------------------|---------------|---|------------------|
| <b>Cost</b>                        |                            |               |   |                  |
| At 1 April 2024                    | 929,004                    | 85,425        | 22,930                                    | 1,037,359        |
| At 31 March 2025                   | <u>929,004</u>             | <u>85,425</u> | <u>22,930</u>                             | <u>1,037,359</u> |
| <b>Depreciation and impairment</b> |                            |               |   |                  |
| At 1 April 2024                    | 86,891                     | 25,023        | 21,233                                    | 133,147          |
| Depreciation charged in the year   | 5,574                      | 863           | 339                                       | 6,776            |
| At 31 March 2025                   | <u>92,465</u>              | <u>25,886</u> | <u>21,572</u>                             | <u>139,923</u>   |
| <b>Carrying amount</b>             |                            |               |   |                  |
| At 31 March 2025                   | <u>836,539</u>             | <u>59,539</u> | <u>1,358</u>                              | <u>897,436</u>   |
| At 31 March 2024                   | <u>842,113</u>             | <u>60,401</u> | <u>1,922</u>                              | <u>904,436</u>   |

# SHEPHERDS BUSH MOSQUE

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

|   |  |                   |                   |
|---|--|-------------------|-------------------|
| <b>14 Debtors</b>   |  | <b>2025</b>       | <b>2024</b>       |
|   |  | £                 | £                 |
| Amounts falling due within one year:                                |  |                   |                   |
| Other debtors   |  | -                 | 1,250             |
|   |  | <u>          </u> | <u>          </u> |
| <b>15 Creditors: amounts falling due within one year</b>            |  | <b>2025</b>       | <b>2024</b>       |
|   |  | £                 | £                 |
| Other taxation and social security                                  |  | 522               | 1,346             |
| Other creditors   |  | 6,170             | 5,460             |
| Accruals and deferred income  |  | 2,450             | 2,450             |
|   |  | <u>          </u> | <u>          </u> |
|   |  | 9,142             | 9,256             |
|   |  | <u>          </u> | <u>          </u> |
| <b>16 Retirement benefit schemes</b>                                |  | <b>2025</b>       | <b>2024</b>       |
|   |  | £                 | £                 |
| <b>Defined contribution schemes</b>                                 |  |                   |                   |
| Charge to profit or loss in respect of defined contribution schemes |  | 1,906             | 1,533             |
|   |  | <u>          </u> | <u>          </u> |

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

### 17 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.

|                       | <b>At 1 April<br/>2024</b> | <b>Incoming<br/>resources</b> | <b>Resources<br/>expended</b> | <b>At 31 March<br/>2025</b> |
|-----------------------|----------------------------|-------------------------------|-------------------------------|-----------------------------|
|                       | £                          | £                             | £                             | £                           |
|                       | 71,213                     | 51,379                        | (80,053)                      | 42,539                      |
|                       | <u>          </u>          | <u>          </u>             | <u>          </u>             | <u>          </u>           |
| <b>Previous year:</b> | <b>At 1 April<br/>2023</b> | <b>Incoming<br/>resources</b> | <b>Resources<br/>expended</b> | <b>At 31 March<br/>2024</b> |
|                       | £                          | £                             | £                             | £                           |
|                       | 50,550                     | 46,506                        | (25,843)                      | 71,213                      |
|                       | <u>          </u>          | <u>          </u>             | <u>          </u>             | <u>          </u>           |

# SHEPHERDS BUSH MOSQUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 18 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 April<br>2024         | Incoming<br>resources         | Resources<br>expended         | At 31 March<br>2025         |
|-----------------------|----------------------------|-------------------------------|-------------------------------|-----------------------------|
|                       | £                          | £                             | £                             | £                           |
| General funds         | 1,123,713                  | 232,137                       | (176,949)                     | 1,178,901                   |
|                       | <u>1,123,713</u>           | <u>232,137</u>                | <u>(176,949)</u>              | <u>1,178,901</u>            |
| <b>Previous year:</b> | <b>At 1 April<br/>2023</b> | <b>Incoming<br/>resources</b> | <b>Resources<br/>expended</b> | <b>At 31 March<br/>2024</b> |
|                       | £                          | £                             | £                             | £                           |
| General funds         | 1,018,146                  | 237,872                       | (132,305)                     | 1,123,713                   |
|                       | <u>1,018,146</u>           | <u>237,872</u>                | <u>(132,305)</u>              | <u>1,123,713</u>            |

#### 19 Analysis of net assets between funds

|                              | Unrestricted<br>funds<br>2025          | Restricted<br>funds<br>2025          | Total<br>2025         |
|------------------------------|--|--------------------------------------|-----------------------|
|                              | £                                      | £                                    | £                     |
| <b>At 31 March 2025:</b>     |  |                                      |                       |
| Tangible assets              | 879,375                                | 18,061                               | 897,436               |
| Current assets/(liabilities) | 299,526                                | 24,478                               | 324,004               |
|                              | <u>1,178,901</u>                       | <u>42,539</u>                        | <u>1,221,440</u>      |
|                              | <u>1,178,901</u>                       | <u>42,539</u>                        | <u>1,221,440</u>      |
|                              | <b>Unrestricted<br/>funds<br/>2024</b> | <b>Restricted<br/>funds<br/>2024</b> | <b>Total<br/>2024</b> |
|                              | £                                      | £                                    | £                     |
| <b>At 31 March 2024:</b>     |  |                                      |                       |
| Tangible assets              | 904,436                                | -                                    | 904,436               |
| Current assets/(liabilities) | 219,277                                | 71,213                               | 290,490               |
|                              | <u>1,123,713</u>                       | <u>71,213</u>                        | <u>1,194,926</u>      |
|                              | <u>1,123,713</u>                       | <u>71,213</u>                        | <u>1,194,926</u>      |

#### 20 Related party transactions

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

**SHEPHERDS BUSH MOSQUE**

England & Wales - Charity number 273580

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# Accounts

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Charity registration number 273580 (England and Wales)

**SHEPHERDS BUSH MOSQUE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# SHEPHERDS BUSH MOSQUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mr Mohammed Siddique  
Mr Fazal Beg  
Mr Muhammad Lal Khan  
Dr Ahmed Badat  
Mr Mohammad Khalid Khan  
Mr Riaz Ahmed Khan  
Mr Shafqat Rehman  
Mr Omar Mohsin

**Charity number** 273580

**Principal address** 302 Uxbridge Road  
London  
United Kingdom  
W12 7LJ

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

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# SHEPHERDS BUSH MOSQUE

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| Independent examiner's report     | 3           |
| Statement of financial activities | 4           |
| Balance sheet                     | 5           |
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# SHEPHERDS BUSH MOSQUE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

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The Trustees present their annual report and financial statements for the year ended 31 March 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, 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**

The principal activity of the charity during the year continued to be that of

- (I) The advancement of the muslim religion.
- (II) The advancement of education in accordance with the tenets and doctrine of Islam.
- (III) The relief of such muslims who are poor and needy.
- (IV) To advance any other charitable purpose for the benefit of muslims in Shepherds Bush.

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

#### **Achievements and performance**

##### **Financial review**

During the year the charity continued to receive donations which will be used to fund its activities.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

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

Mr Mohammed Siddique

Mr Fazal Beg

Mr Muhammad Lal Khan

Dr Ahmed Badat

Mr Mohammad Khalid Khan

Mr Riaz Ahmed Khan

Mr Shafqat Rehman

Mr Omar Mohsin

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.

# SHEPHERDS BUSH MOSQUE

## TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

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

Mr Shafqat Rehman  
**Trustee**

Mr Omar Mohsin  
**Trustee**

28 January 2025

# SHEPHERDS BUSH MOSQUE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SHEPHERDS BUSH MOSQUE

---

I report to the Trustees on my examination of the financial statements of Shepherds Bush Mosque (the Charity) for the year ended 31 March 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.

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 2, 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  
28 January 2025

# SHEPHERDS BUSH MOSQUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

|   |       | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|---|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
|   | Notes |                                    |                                  |                    |                                    |                                  |                    |
| <b>Income and endowments from:</b>                    |       |                                    |                                  |                    |                                    |                                  |                    |
| Donations and legacies                                | 3     | 153,731                            | 46,506                           | 200,237            | 153,757                            | 47,557                           | 201,314            |
| Investments   | 4     | 78,881                             | -                                | 78,881             | 22,455                             | -                                | 22,455             |
| Other income  | 5     | 5,260                              | -                                | 5,260              | 7,050                              | -                                | 7,050              |
| <b>Total income</b>                                   |       | <u>237,872</u>                     | <u>46,506</u>                    | <u>284,378</u>     | <u>183,262</u>                     | <u>47,557</u>                    | <u>230,819</u>     |
| <b>Expenditure on:</b>                                |       |                                    |                                  |                    |                                    |                                  |                    |
| Charitable activities                                 | 6     | 132,305                            | 25,843                           | 158,148            | 259,223                            | 96,895                           | 356,118            |
| <b>Total expenditure</b>                              |       | <u>132,305</u>                     | <u>25,843</u>                    | <u>158,148</u>     | <u>259,223</u>                     | <u>96,895</u>                    | <u>356,118</u>     |
| <b>Net income/(expenditure) and movement in funds</b> |       | 105,567                            | 20,663                           | 126,230            | (75,961)                           | (49,338)                         | (125,299)          |
| <b>Reconciliation of funds:</b>                       |       |                                    |                                  |                    |                                    |                                  |                    |
| Fund balances at 1 April 2023                         |       | <u>1,018,146</u>                   | <u>50,550</u>                    | <u>1,068,696</u>   | <u>1,094,107</u>                   | <u>99,888</u>                    | <u>1,193,995</u>   |
| <b>Fund balances at 31 March 2024</b>                 |       | <u>1,123,713</u>                   | <u>71,213</u>                    | <u>1,194,926</u>   | <u>1,018,146</u>                   | <u>50,550</u>                    | <u>1,068,696</u>   |

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

# SHEPHERDS BUSH MOSQUE

## BALANCE SHEET

AS AT 31 MARCH 2024

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|   | Notes | 2024           |                  | 2023           |                  |
|---|-------|----------------|------------------|----------------|------------------|
|   |       | £              | £                | £              | £                |
| <b>Fixed assets</b>                                   |       |                |                  |                |                  |
| Tangible assets                                       | 12    |                | 904,436          |                | 909,282          |
| <b>Current assets</b>                                 |       |                |                  |                |                  |
| Debtors   | 13    | 1,250          |                  | 1,750          |                  |
| Cash at bank and in hand                              |       | 298,496        |                  | 165,590        |                  |
|   |       | <u>299,746</u> |                  | <u>167,340</u> |                  |
| <b>Creditors: amounts falling due within one year</b> | 14    | <u>(9,256)</u> |                  | <u>(7,926)</u> |                  |
| Net current assets                                    |       |                | 290,490          |                | 159,414          |
| <b>Total assets less current liabilities</b>          |       |                | <u>1,194,926</u> |                | <u>1,068,696</u> |
| <b>Income funds</b>                                   |       |                |                  |                |                  |
| Restricted funds                                      | 16    |                | 71,213           |                | 50,550           |
| Unrestricted funds                                    |       |                | 1,123,713        |                | 1,018,146        |
|   |       |                | <u>1,194,926</u> |                | <u>1,068,696</u> |

The financial statements were approved by the Trustees on 28 January 2025

Mr Shafqat Rehman  
Trustee

Mr Omar Mohsin  
Trustee

# SHEPHERDS BUSH MOSQUE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1 Accounting policies

##### Charity information

Shepherds Bush Mosque is a 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.

# SHEPHERDS BUSH MOSQUE

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

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### 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.

#### 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:

|                                |                    |
|--------------------------------|--------------------|
| Land and buildings             | Over 100 Years     |
| Lease                          | Over 99 years      |
| Fixtures, fittings & equipment | 25% reducing basis |

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 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).

#### 1.8 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.

#### 1.9 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.

# SHEPHERDS BUSH MOSQUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

(Continued)

##### **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.

#### 1.10 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.

#### 1.11 Retirement benefits

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

#### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# SHEPHERDS BUSH MOSQUE

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

### 3 Donations and legacies

|                     | <b>Unrestricted<br/>funds</b> | <b>Restricted<br/>funds</b> | <b>Total</b> | <b>Unrestricted<br/>funds</b> | <b>Restricted<br/>funds</b> | <b>Total</b> |
|---------------------|-------------------------------|-----------------------------|--------------|-------------------------------|-----------------------------|--------------|
|                     | <b>2024</b>                   | <b>2024</b>                 | <b>2024</b>  | <b>2023</b>                   | <b>2023</b>                 | <b>2023</b>  |
|                     | <b>£</b>                      | <b>£</b>                    | <b>£</b>     | <b>£</b>                      | <b>£</b>                    | <b>£</b>     |
| Donations and gifts | 153,731                       | 46,506                      | 200,237      | 153,757                       | 47,557                      | 201,314      |

### 4 Income from investments

|               | <b>Unrestricted<br/>funds</b> | <b>Unrestricted<br/>funds</b> |
|---------------|-------------------------------|-------------------------------|
|               | <b>2024</b>                   | <b>2023</b>                   |
|               | <b>£</b>                      | <b>£</b>                      |
| Rental income | 78,881                        | 22,455                        |

### 5 Other income

|              | <b>Unrestricted<br/>funds</b> | <b>Unrestricted<br/>funds</b> |
|--------------|-------------------------------|-------------------------------|
|              | <b>2024</b>                   | <b>2023</b>                   |
|              | <b>£</b>                      | <b>£</b>                      |
| Other income | 5,260                         | 7,050                         |

# SHEPHERDS BUSH MOSQUE

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

### 6 Expenditure on charitable activities

|   | <b>Charitable<br/>Activities<br/>2024<br/>£</b> | <b>Charitable<br/>Activities<br/>2023<br/>£</b> |
|---|---|---|
| <b>Direct costs</b>                                       |   |   |
| Staff costs   | 1,533   | 1,416   |
| Depreciation and impairment                               | 6,918   | 6,520   |
| Zakat and Sadaqa  | 25,842  | 96,895  |
|   | <u>34,293</u>                                   | <u>104,831</u>                                  |
| <b>Share of support and governance costs (see note 7)</b> |   |   |
| Support   | 120,091   | 249,379   |
| Governance  | 3,764   | 1,908   |
|   | <u>158,148</u>                                  | <u>356,118</u>                                  |
| <b>Analysis by fund</b>                                   |   |   |
| Unrestricted funds  | 132,305   | 259,223   |
| Restricted funds  | 25,843  | 96,895  |
|   | <u>158,148</u>                                  | <u>356,118</u>                                  |

### 7 Support costs allocated to activities

|                          | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|--------------------------|-------------------|-------------------|
| Staff costs              | 63,780            | 60,010            |
| Support costs            | 56,311            | 189,369           |
| Governance costs         | 3,764             | 1,908             |
|                          | <u>123,855</u>    | <u>251,287</u>    |
| <b>Analysed between:</b> |                   |                   |
| Charitable Activities    | <u>123,855</u>    | <u>251,287</u>    |

### 8 Net movement in funds

|   | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|---|-------------------|-------------------|
| The net movement in funds is stated after charging/(crediting):         |                   |                   |
| Fees payable to the charity's independent examiner:                     |                   |                   |
| - for the independent examination of the charity's financial statements | 1,200             | 1,200             |
| - for other financial services  | 564               | 708               |
| Depreciation of owned tangible fixed assets                             | 6,918             | 6,520             |
|   | <u>8,682</u>      | <u>8,428</u>      |

# SHEPHERDS BUSH MOSQUE

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

---

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

### 10 Employees

The average monthly number of employees during the year was:

|           | <b>2024</b>       | <b>2023</b>       |
|-----------|-------------------|-------------------|
|           | <b>Number</b>     | <b>Number</b>     |
| Employees | 4                 | 3                 |
|           | <u>          </u> | <u>          </u> |

#### **Employment costs**

|                       | <b>2024</b>       | <b>2023</b>       |
|-----------------------|-------------------|-------------------|
|                       | <b>£</b>          | <b>£</b>          |
| Wages and salaries    | 63,525            | 60,007            |
| Social security costs | 255               | 3                 |
| Other pension costs   | 1,533             | 1,416             |
|                       | <u>          </u> | <u>          </u> |
|                       | <u>65,313</u>     | <u>61,426</u>     |

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

### 11 Taxation

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

# SHEPHERDS BUSH MOSQUE

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

### 12 Tangible fixed assets

|                                    | Land and<br>buildings | Lease  | Fixtures,<br>fittings &<br>equipment | Total     |
|------------------------------------|-----------------------|--------|--------------------------------------|-----------|
|                                    | £                     | £      | £                                    | £         |
| <b>Cost</b>                        |                       |        |                                      |           |
| At 1 April 2023                    | 929,004               | 85,425 | 21,084                               | 1,035,513 |
| Additions                          | -                     | -      | 2,072                                | 2,072     |
| At 31 March 2024                   | 929,004               | 85,425 | 23,156                               | 1,037,585 |
| <b>Depreciation and impairment</b> |                       |        |                                      |           |
| At 1 April 2023                    | 81,317                | 24,161 | 20,753                               | 126,231   |
| Depreciation charged in the year   | 5,574                 | 863    | 481                                  | 6,918     |
| At 31 March 2024                   | 86,891                | 25,024 | 21,234                               | 133,149   |
| <b>Carrying amount</b>             |                       |        |                                      |           |
| At 31 March 2024                   | 842,113               | 60,401 | 1,922                                | 904,436   |
| At 31 March 2023                   | 847,687               | 61,264 | 331                                  | 909,282   |

### 13 Debtors

|   | 2024  | 2023  |
|---|-------|-------|
|   | £     | £     |
| <b>Amounts falling due within one year:</b> |       |       |
| Other debtors                               | 1,250 | 1,750 |

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

|                                    | 2024  | 2023  |
|------------------------------------|-------|-------|
|                                    | £     | £     |
| Other taxation and social security | 1,346 | 1,865 |
| Other creditors                    | 5,460 | 4,811 |
| Accruals and deferred income       | 2,450 | 1,250 |
|                                    | 9,256 | 7,926 |

### 15 Retirement benefit schemes

|   | 2024  | 2023  |
|---|-------|-------|
|   | £     | £     |
| <b>Defined contribution schemes</b>                                 |       |       |
| Charge to profit or loss in respect of defined contribution schemes | 1,533 | 1,416 |

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

# SHEPHERDS BUSH MOSQUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 16 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 April<br>2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | At 31 March<br>2024<br>£ |
|-----------------------|-------------------------|----------------------------|----------------------------|--------------------------|
|                       | 50,550                  | 46,506                     | (25,843)                   | 71,213                   |
|                       | <u>50,550</u>           | <u>46,506</u>              | <u>(25,843)</u>            | <u>71,213</u>            |
| <b>Previous year:</b> |                         |                            |                            |                          |
|                       | At 1 April<br>2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | At 31 March<br>2023<br>£ |
|                       | 99,888                  | 47,557                     | (96,895)                   | 50,550                   |
|                       | <u>99,888</u>           | <u>47,557</u>              | <u>(96,895)</u>            | <u>50,550</u>            |

#### 17 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 April<br>2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | At 31 March<br>2024<br>£ |
|-----------------------|-------------------------|----------------------------|----------------------------|--------------------------|
| General funds         | 1,018,146               | 237,872                    | (132,305)                  | 1,123,713                |
|                       | <u>1,018,146</u>        | <u>237,872</u>             | <u>(132,305)</u>           | <u>1,123,713</u>         |
| <b>Previous year:</b> |                         |                            |                            |                          |
|                       | At 1 April<br>2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | At 31 March<br>2023<br>£ |
| General funds         | 1,094,107               | 183,262                    | (259,223)                  | 1,018,146                |
|                       | <u>1,094,107</u>        | <u>183,262</u>             | <u>(259,223)</u>           | <u>1,018,146</u>         |

#### 18 Analysis of net assets between funds

|                              | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|------------------------------|------------------------------------|----------------------------------|--------------------|
| <b>At 31 March 2024:</b>     |                                    |                                  |                    |
| Tangible assets              | 904,436                            | -                                | 904,436            |
| Current assets/(liabilities) | 219,277                            | 71,213                           | 290,490            |
|                              | <u>1,123,713</u>                   | <u>71,213</u>                    | <u>1,194,926</u>   |

# SHEPHERDS BUSH MOSQUE

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

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### 18 Analysis of net assets between funds

(Continued)

|                              | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|------------------------------|------------------------------------|----------------------------------|--------------------|
| <b>At 31 March 2023:</b>     |                                    |                                  |                    |
| Tangible assets              | 909,282                            | -                                | 909,282            |
| Current assets/(liabilities) | 108,864                            | 50,550                           | 159,414            |
|                              | <u>1,018,146</u>                   | <u>50,550</u>                    | <u>1,068,696</u>   |

### 19 Related party transactions

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

**SHEPHERDS BUSH MOSQUE**

England & Wales - Charity number 273580

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# Accounts

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Charity registration number 273580

**SHEPHERDS BUSH MOSQUE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# SHEPHERDS BUSH MOSQUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mr Mohammed Siddique  
Mr Fazal Beg  
Mr Muhammad Lal Khan  
Dr Ahmed Badat  
Mr Mohammad Khalid Khan  
Mr Riaz Ahmed Khan  
Mr Shafqat Rehman  
Mr Omar Mohsin

**Charity number** 273580

**Principal address**

302 Uxbridge Road  
London  
United Kingdom  
W12 7LJ

**Independent examiner**

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

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# SHEPHERDS BUSH MOSQUE

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# SHEPHERDS BUSH MOSQUE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2023

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The Trustees present their annual report and financial statements for the year ended 31 March 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 principal activity of the charity during the year continued to be that of

- (I) The advancement of the muslim religion.
- (II) The advancement of education in accordance with the tenets and doctrine of Islam.
- (III) The relief of such muslims who are poor and needy.
- (IV) To advance any other charitable purpose for the benefit of muslims in Shepherds Bush.

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

#### **Achievements and performance**

##### **Financial review**

During the year the charity continued to receive donations which will be used to fund its activities.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

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

Mr Mohammed Siddique

Mr Fazal Beg

Mr Muhammad Lal Khan

Dr Ahmed Badat

Mr Mohammad Khalid Khan

Mr Riaz Ahmed Khan

Mr Shafqat Rehman

Mr Omar Mohsin

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.

# SHEPHERDS BUSH MOSQUE

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

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

Dr Ahmed Badat  
**Trustee**

Mr Shafqat Rehman  
**Trustee**

Mr Omar Mohsin  
**Trustee**

15 August 2023

# SHEPHERDS BUSH MOSQUE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SHEPHERDS BUSH MOSQUE

---

I report to the Trustees on my examination of the financial statements of Shepherds Bush Mosque (the Charity) for the year ended 31 March 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**

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: 15 August 2023

# SHEPHERDS BUSH MOSQUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

|   |       | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ |
|---|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
|   | Notes |                                    |                                  |                    |                                    |                                  |                    |
| <b><u>Income and endowments from:</u></b>                               |       |                                    |                                  |                    |                                    |                                  |                    |
| Donations and legacies  | 3     | 153,757                            | 47,557                           | 201,314            | 135,116                            | 20,654                           | 155,770            |
| Investments   | 4     | 22,455                             | -                                | 22,455             | 7,000                              | -                                | 7,000              |
| Other income  | 5     | 7,050                              | -                                | 7,050              | 1,980                              | -                                | 1,980              |
| <b>Total income</b>   |       | <b>183,262</b>                     | <b>47,557</b>                    | <b>230,819</b>     | <b>144,096</b>                     | <b>20,654</b>                    | <b>164,750</b>     |
| <b><u>Expenditure on:</u></b>   |       |                                    |                                  |                    |                                    |                                  |                    |
| Charitable activities   | 6     | 259,224                            | 96,895                           | 356,119            | 111,639                            | 500                              | 112,139            |
| <b>Net (expenditure)/income for the year/<br/>Net movement in funds</b> |       | <b>(75,962)</b>                    | <b>(49,338)</b>                  | <b>(125,300)</b>   | <b>32,457</b>                      | <b>20,154</b>                    | <b>52,611</b>      |
| Fund balances at 1 April 2022   |       | 1,114,261                          | 79,734                           | 1,193,995          | 1,061,650                          | 79,734                           | 1,141,384          |
| <b>Fund balances at 31 March 2023</b>                                   |       | <b>1,038,299</b>                   | <b>30,396</b>                    | <b>1,068,695</b>   | <b>1,094,107</b>                   | <b>99,888</b>                    | <b>1,193,995</b>   |

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

All income and expenditure derive from continuing activities.

# SHEPHERDS BUSH MOSQUE

## BALANCE SHEET

AS AT 31 MARCH 2023

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|   | Notes | 2023           |                  | 2022           |                  |
|---|-------|----------------|------------------|----------------|------------------|
|   |       | £              | £                | £              | £                |
| <b>Fixed assets</b>                                   |       |                |                  |                |                  |
| Tangible assets                                       | 11    |                | 909,282          |                | 915,802          |
| <b>Current assets</b>                                 |       |                |                  |                |                  |
| Debtors   | 12    | 1,750          |                  | -              |                  |
| Cash at bank and in hand                              |       | 165,590        |                  | 280,733        |                  |
|   |       | <u>167,340</u> |                  | <u>280,733</u> |                  |
| <b>Creditors: amounts falling due within one year</b> | 13    | <u>(7,927)</u> |                  | <u>(2,540)</u> |                  |
| Net current assets                                    |       |                | 159,413          |                | 278,193          |
| <b>Total assets less current liabilities</b>          |       |                | <u>1,068,695</u> |                | <u>1,193,995</u> |
| <b>Income funds</b>                                   |       |                |                  |                |                  |
| Restricted funds                                      |       |                | 30,396           |                | 99,888           |
| Unrestricted funds                                    |       |                | 1,038,299        |                | 1,094,107        |
|   |       |                | <u>1,068,695</u> |                | <u>1,193,995</u> |

The financial statements were approved by the Trustees on 15 August 2023

Dr Ahmed Badat  
Trustee

Mr Shafqat Rehman  
Trustee

Mr Omar Mohsin  
Trustee

# SHEPHERDS BUSH MOSQUE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1 Accounting policies

##### Charity information

Shepherds Bush Mosque is a 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.

# SHEPHERDS BUSH MOSQUE

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

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### 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.

#### 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:

|                                |                    |
|--------------------------------|--------------------|
| Land and buildings             | Over 100 Years     |
| Lease                          | Over 99 years      |
| Fixtures, fittings & equipment | 25% reducing basis |

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 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).

#### 1.8 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.

#### 1.9 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.

# SHEPHERDS BUSH MOSQUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

---

### 1 Accounting policies

(Continued)

#### **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.

#### **1.10 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.

#### **1.11 Retirement benefits**

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

### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# SHEPHERDS BUSH MOSQUE

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

### 3 Donations and legacies

|                     | Unrestricted funds | Restricted funds | Total   | Unrestricted funds | Restricted funds | Total   |
|---------------------|--------------------|------------------|---------|--------------------|------------------|---------|
|                     | 2023               | 2023             | 2023    | 2022               | 2022             | 2022    |
|                     | £                  | £                | £       | £                  | £                | £       |
| Donations and gifts | 153,757            | 47,557           | 201,314 | 135,116            | 20,654           | 155,770 |

### 4 Investments

|               | Unrestricted funds | Unrestricted funds |
|---------------|--------------------|--------------------|
|               | 2023               | 2022               |
|               | £                  | £                  |
| Rental income | 22,455             | 7,000              |

### 5 Other income

|              | Unrestricted funds | Unrestricted funds |
|--------------|--------------------|--------------------|
|              | 2023               | 2022               |
|              | £                  | £                  |
| Other income | 7,050              | 1,980              |

# SHEPHERDS BUSH MOSQUE

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

### 6 Charitable activities

|  | Charity<br>expenses<br>2023<br>£ | Charity<br>expenses<br>2022<br>£ |
|--|----------------------------------|----------------------------------|
| Staff costs                            | 1,416                            | 1,676                            |
| Depreciation and impairment            | 6,520                            | 6,540                            |
| Charitable expenditure heading 1       | 96,896                           | 500                              |
|  | <u>104,832</u>                   | <u>8,716</u>                     |
| Share of support costs (see note 7)    | 249,379                          | 103,111                          |
| Share of governance costs (see note 7) | 1,908                            | 312                              |
|  | <u>356,119</u>                   | <u>112,139</u>                   |
| <b>Analysis by fund</b>                |                                  |                                  |
| Unrestricted funds                     | 259,224                          | 111,639                          |
| Restricted funds                       | 96,895                           | 500                              |
|  | <u>356,119</u>                   | <u>112,139</u>                   |

### 7 Support costs

|                         | Support<br>costs<br>£ | Governance<br>costs<br>£ | 2023<br>£      | Support<br>costs<br>£ | Governance<br>costs<br>£ | 2022<br>£      |
|-------------------------|-----------------------|--------------------------|----------------|-----------------------|--------------------------|----------------|
| Staff costs             | 60,010                | -                        | 60,010         | 61,132                | -                        | 61,132         |
| Support costs heading 1 | 189,369               | -                        | 189,369        | 41,979                | -                        | 41,979         |
| Audit fees              | -                     | 1,908                    | 1,908          | -                     | 312                      | 312            |
|                         | <u>249,379</u>        | <u>1,908</u>             | <u>251,287</u> | <u>103,111</u>        | <u>312</u>               | <u>103,423</u> |
| Analysed between        |                       |                          |                |                       |                          |                |
| Charitable activities   | <u>249,379</u>        | <u>1,908</u>             | <u>251,287</u> | <u>103,111</u>        | <u>312</u>               | <u>103,423</u> |

Governance costs includes payments to the accountant of £900+vat (2022: £900+vat) for accountancy fees.

### 8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

# SHEPHERDS BUSH MOSQUE

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

### 9 Employees

The average monthly number of employees during the year was:

|           | <b>2023</b>   | <b>2022</b>   |
|-----------|---------------|---------------|
|           | <b>Number</b> | <b>Number</b> |
| Employees | 3             | 3             |

### Employment costs

|                       | <b>2023</b>   | <b>2022</b>   |
|-----------------------|---------------|---------------|
|                       | <b>£</b>      | <b>£</b>      |
| Wages and salaries    | 60,007        | 60,359        |
| Social security costs | 3             | 773           |
| Other pension costs   | 1,416         | 1,676         |
|                       | <u>61,426</u> | <u>62,808</u> |

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

### 10 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.

### 11 Tangible fixed assets

|                                    | <b>Land and<br/>buildings</b> | <b>Lease</b> | <b>Fixtures,<br/>fittings &amp;<br/>equipment</b> | <b>Total</b> |
|------------------------------------|-------------------------------|--------------|---|--------------|
|                                    | <b>£</b>                      | <b>£</b>     | <b>£</b>  | <b>£</b>     |
| <b>Cost</b>                        |                               |              |   |              |
| At 1 April 2022                    | 929,004                       | 85,425       | 21,084  | 1,035,513    |
| At 31 March 2023                   | 929,004                       | 85,425       | 21,084  | 1,035,513    |
| <b>Depreciation and impairment</b> |                               |              |   |              |
| At 1 April 2022                    | 75,743                        | 23,298       | 20,670  | 119,711      |
| Depreciation charged in the year   | 5,574                         | 863          | 83  | 6,520        |
| At 31 March 2023                   | 81,317                        | 24,161       | 20,753  | 126,231      |
| <b>Carrying amount</b>             |                               |              |   |              |
| At 31 March 2023                   | 847,687                       | 61,264       | 331   | 909,282      |
| At 31 March 2022                   | 853,261                       | 62,127       | 414   | 915,802      |

# SHEPHERDS BUSH MOSQUE

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

### 12 Debtors

|                                      | 2023         | 2022     |
|--------------------------------------|--------------|----------|
|                                      | £            | £        |
| Amounts falling due within one year: |              |          |
| Other debtors                        | 1,750        | -        |
|                                      | <u>1,750</u> | <u>-</u> |

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

|                                    | 2023         | 2022         |
|------------------------------------|--------------|--------------|
|                                    | £            | £            |
| Other taxation and social security | 1,865        | 1,308        |
| Other creditors                    | 4,812        | 102          |
| Accruals and deferred income       | 1,250        | 1,130        |
|                                    | <u>7,927</u> | <u>2,540</u> |

### 14 Analysis of net assets between funds

|  | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total Unrestricted<br>funds<br>2023<br>£ | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ |
|--|------------------------------------|----------------------------------|--|------------------------------------|----------------------------------|--------------------|
| Fund balances at 31<br>March 2023 are<br>represented by: |                                    |                                  |  |                                    |                                  |                    |
| Tangible assets  | 909,282                            | -                                | 909,282                                  | 915,802                            | -                                | 915,802            |
| Current assets/(liabilities)                             | 159,413                            | -                                | 159,413                                  | 278,193                            | -                                | 278,193            |
|  | <u>1,068,695</u>                   | <u>-</u>                         | <u>1,068,695</u>                         | <u>1,193,995</u>                   | <u>-</u>                         | <u>1,193,995</u>   |

### 15 Related party transactions

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

**SHEPHERDS BUSH MOSQUE**

England & Wales - Charity number 273580

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# Accounts

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Charity registration number 273580

**SHEPHERDS BUSH MOSQUE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# SHEPHERDS BUSH MOSQUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mr Mohammed Siddique  
Mr Fazal Beg  
Mr Muhammad Lal Khan  
Dr Ahmed Badat  
Mr Mohammad Khalid Khan  
Mr Riaz Ahmed Khan  
Mr Shafqat Rehman  
Mr Omar Mohsin

**Charity number** 273580

**Principal address** 302 Uxbridge Road  
London  
W12 7LJ

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

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# SHEPHERDS BUSH MOSQUE

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| Independent examiner's report     | 3           |
| Statement of financial activities | 4           |
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# SHEPHERDS BUSH MOSQUE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2022

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The Trustees present their annual report and financial statements for the year ended 31 March 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 principal activity of the charity during the year continued to be that of

- (I) The advancement of the muslim religion.
- (II) The advancement of education in accordance with the tenets and doctrine of Islam.
- (III) The relief of such muslims who are poor and needy.
- (IV) To advance any other charitable purpose for the benefit of muslims in Shepherds Bush.

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

#### **Achievements and performance**

##### **Financial review**

During the year the charity continued to receive donations which will be used to fund its activities.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

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

Mr Mohammed Siddique

Mr Fazal Beg

Mr Muhammad Lal Khan

Dr Ahmed Badat

Mr Mohammad Khalid Khan

Mr Riaz Ahmed Khan

Mr Shafqat Rehman

Mr Omar Mohsin

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.

# SHEPHERDS BUSH MOSQUE

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

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

Dr Ahmed Badat  
**Trustee**

Mr Shafqat Rehman  
**Trustee**

Mr Omar Mohsin  
**Trustee**

13 December 2022

# SHEPHERDS BUSH MOSQUE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SHEPHERDS BUSH MOSQUE

---

I report to the Trustees on my examination of the financial statements of Shepherds Bush Mosque (the Charity) for the year ended 31 March 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**

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: 13 December 2022

# SHEPHERDS BUSH MOSQUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

|   |              | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£      | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£      |
|---|--------------|------------------------------------|----------------------------------|-------------------------|------------------------------------|----------------------------------|-------------------------|
|   | <b>Notes</b> |                                    |                                  |                         |                                    |                                  |                         |
| <b><u>Income and endowments from:</u></b>                               |              |                                    |                                  |                         |                                    |                                  |                         |
| Donations and legacies  | <b>3</b>     | 135,116                            | 20,654                           | 155,770                 | 50,447                             | 618                              | 51,065                  |
| Investments   | <b>4</b>     | 7,000                              | -                                | 7,000                   | 7,000                              | -                                | 7,000                   |
| Other income  | <b>5</b>     | 1,980                              | -                                | 1,980                   | -                                  | -                                | -                       |
| <b>Total income</b>   |              | <u>144,096</u>                     | <u>20,654</u>                    | <u>164,750</u>          | <u>57,447</u>                      | <u>618</u>                       | <u>58,065</u>           |
| <b><u>Expenditure on:</u></b>   |              |                                    |                                  |                         |                                    |                                  |                         |
| Charitable activities   | <b>6</b>     | 111,639                            | 500                              | 112,139                 | 174,054                            | 300                              | 174,354                 |
| <b>Net income/(expenditure) for the year/<br/>Net movement in funds</b> |              |                                    |                                  |                         |                                    |                                  |                         |
|   |              | 32,457                             | 20,154                           | 52,611                  | (116,607)                          | 318                              | (116,289)               |
| Fund balances at 1 April 2021   |              | <u>1,061,650</u>                   | <u>79,734</u>                    | <u>1,141,384</u>        | <u>1,178,256</u>                   | <u>79,417</u>                    | <u>1,257,673</u>        |
| <b>Fund balances at 31 March 2022</b>                                   |              | <u><u>1,094,107</u></u>            | <u><u>99,888</u></u>             | <u><u>1,193,995</u></u> | <u><u>1,061,649</u></u>            | <u><u>79,735</u></u>             | <u><u>1,141,384</u></u> |

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

All income and expenditure derive from continuing activities.

# SHEPHERDS BUSH MOSQUE

## BALANCE SHEET

AS AT 31 MARCH 2022

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|   | Notes | 2022<br>£ | £         | 2021<br>£ | £         |
|---|-------|-----------|-----------|-----------|-----------|
| <b>Fixed assets</b>                                   |       |           |           |           |           |
| Tangible assets                                       | 10    |           | 915,802   |           | 922,343   |
| <b>Current assets</b>                                 |       |           |           |           |           |
| Cash at bank and in hand                              |       | 280,733   |           | 224,977   |           |
| <b>Creditors: amounts falling due within one year</b> | 11    | (2,540)   |           | (5,936)   |           |
| Net current assets                                    |       |           | 278,193   |           | 219,041   |
| <b>Total assets less current liabilities</b>          |       |           | 1,193,995 |           | 1,141,384 |
| <b>Income funds</b>                                   |       |           |           |           |           |
| Restricted funds                                      |       |           | 99,888    |           | 79,735    |
| Unrestricted funds                                    |       |           | 1,094,107 |           | 1,061,649 |
|   |       |           | 1,193,995 |           | 1,141,384 |

The financial statements were approved by the Trustees on 13 December 2022

Dr Ahmed Badat  
Trustee

Mr Shafqat Rehman  
Trustee

Mr Omar Mohsin  
Trustee

# SHEPHERDS BUSH MOSQUE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

---

#### 1 Accounting policies

##### Charity information

Shepherds Bush Mosque is a 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.

# SHEPHERDS BUSH MOSQUE

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

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### 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.

#### 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:

|                                |                    |
|--------------------------------|--------------------|
| Land and buildings             | Over 100 Years     |
| Lease                          | Over 99 years      |
| Fixtures, fittings & equipment | 25% reducing basis |

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 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).

#### 1.8 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.

#### **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.

# SHEPHERDS BUSH MOSQUE

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

### 1 Accounting policies

(Continued)

#### **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.

### 1.9 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.

### 1.10 Retirement benefits

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

### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

|                     | Unrestricted funds | Restricted funds | Total          | Unrestricted funds | Restricted funds | Total         |
|---------------------|--------------------|------------------|----------------|--------------------|------------------|---------------|
|                     | 2022               | 2022             | 2022           | 2021               | 2021             | 2021          |
|                     | £                  | £                | £              | £                  | £                | £             |
| Donations and gifts | 135,116            | 20,654           | 155,770        | 6,142              | 618              | 6,760         |
| Other Income        | -                  | -                | -              | 44,305             | -                | 44,305        |
|                     | <u>135,116</u>     | <u>20,654</u>    | <u>155,770</u> | <u>50,447</u>      | <u>618</u>       | <u>51,065</u> |

# SHEPHERDS BUSH MOSQUE

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

### 4 Investments

| <b>Unrestricted funds</b> | Unrestricted funds |
|---------------------------|--------------------|
| <b>2022</b>               | 2021               |
| <b>£</b>                  | <b>£</b>           |

|               |       |       |
|---------------|-------|-------|
| Rental income | 7,000 | 7,000 |
|---------------|-------|-------|

### 5 Other income

| <b>Unrestricted funds</b> | Total    |
|---------------------------|----------|
| <b>2022</b>               | 2021     |
| <b>£</b>                  | <b>£</b> |

|              |       |   |
|--------------|-------|---|
| Other income | 1,980 | - |
|--------------|-------|---|

### 6 Charitable activities

| <b>Charity expenses</b> | <b>Charity expenses</b> |
|-------------------------|-------------------------|
| <b>2022</b>             | <b>2021</b>             |
| <b>£</b>                | <b>£</b>                |

|                                  |              |              |
|----------------------------------|--------------|--------------|
| Staff costs                      | 1,676        | 1,303        |
| Depreciation and impairment      | 6,540        | 6,566        |
| Charitable expenditure heading 1 | 500          | 301          |
|                                  | <u>8,716</u> | <u>8,170</u> |

|  |         |         |
|--|---------|---------|
| Share of support costs (see note 7)    | 103,111 | 164,446 |
| Share of governance costs (see note 7) | 312     | 1,738   |

|  |                |                |
|--|----------------|----------------|
|  | <u>112,139</u> | <u>174,354</u> |
|--|----------------|----------------|

#### Analysis by fund

|                    |         |         |
|--------------------|---------|---------|
| Unrestricted funds | 111,639 | 174,054 |
| Restricted funds   | 500     | 300     |

|  |                |                |
|--|----------------|----------------|
|  | <u>112,139</u> | <u>174,354</u> |
|--|----------------|----------------|

# SHEPHERDS BUSH MOSQUE

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

### 7 Support costs

|   | Support costs  | Governance costs | 2022           | Support costs  | Governance costs | 2021           |
|---|----------------|------------------|----------------|----------------|------------------|----------------|
|   | £              | £                | £              | £              | £                | £              |
| Staff costs                               | 61,132         | -                | 61,132         | 55,603         | -                | 55,603         |
| Support costs heading 1                   | 41,979         | -                | 41,979         | 108,843        | -                | 108,843        |
| Audit fees                                | -              | 312              | 312            | -              | 1,738            | 1,738          |
|   | <u>103,111</u> | <u>312</u>       | <u>103,423</u> | <u>164,446</u> | <u>1,738</u>     | <u>166,184</u> |
| Analysed between<br>Charitable activities | <u>103,111</u> | <u>312</u>       | <u>103,423</u> | <u>164,446</u> | <u>1,738</u>     | <u>166,184</u> |

Governance costs includes payments to the accountant of £900+vat (2019: £1,250+vat) for accountancy fees.

### 8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

### 9 Employees

The average monthly number of employees during the year was:

|                         | 2022          | 2021          |
|-------------------------|---------------|---------------|
|                         | Number        | Number        |
| Employees               | <u>3</u>      | <u>3</u>      |
| <b>Employment costs</b> | <b>2022</b>   | <b>2021</b>   |
|                         | £             | £             |
| Wages and salaries      | 60,359        | 55,574        |
| Social security costs   | 773           | 29            |
| Other pension costs     | 1,676         | 1,303         |
|                         | <u>62,808</u> | <u>56,906</u> |

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

# SHEPHERDS BUSH MOSQUE

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

### 10 Tangible fixed assets

|                                    | Land and<br>buildings | Lease  | Fixtures,<br>fittings &<br>equipment | Total     |
|------------------------------------|-----------------------|--------|--------------------------------------|-----------|
|                                    | £                     | £      | £                                    | £         |
| <b>Cost</b>                        |                       |        |                                      |           |
| At 1 April 2021                    | 929,004               | 85,425 | 21,084                               | 1,035,513 |
| At 31 March 2022                   | 929,004               | 85,425 | 21,084                               | 1,035,513 |
| <b>Depreciation and impairment</b> |                       |        |                                      |           |
| At 1 April 2021                    | 75,743                | 23,298 | 20,670                               | 119,711   |
| At 31 March 2022                   | 75,743                | 23,298 | 20,670                               | 119,711   |
| <b>Carrying amount</b>             |                       |        |                                      |           |
| At 31 March 2022                   | 853,261               | 62,127 | 414                                  | 915,802   |
| At 31 March 2021                   | 858,835               | 62,990 | 518                                  | 922,343   |

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

|                                    | 2022<br>£ | 2021<br>£ |
|------------------------------------|-----------|-----------|
| Other taxation and social security | 1,308     | 642       |
| Other creditors                    | 102       | 4,043     |
| Accruals and deferred income       | 1,130     | 1,251     |
|                                    | 2,540     | 5,936     |

### 12 Analysis of net assets between funds

|  | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ |
|--|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances at 31<br>March 2022 are<br>represented by: |                                    |                                  |                    |                                    |                                  |                    |
| Tangible assets  | 915,802                            | -                                | 915,802            | 922,343                            | -                                | 922,343            |
| Current assets/(liabilities)                             | 278,193                            | -                                | 278,193            | 219,041                            | -                                | 219,041            |
|  | 1,193,995                          | -                                | 1,193,995          | 1,141,384                          | -                                | 1,141,384          |

### 13 Related party transactions

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

**SHEPHERDS BUSH MOSQUE**

England & Wales - Charity number 273580

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# Accounts

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**SHEPHERDS BUSH MOSQUE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

# SHEPHERDS BUSH MOSQUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mr Mohammed Siddique  
Mr Fazal Beg  
Mr Muhammad Lal Khan  
Dr Ahmed Badat  
Mr Mohammad Khalid Khan  
Mr Riaz Ahmed Khan  
Mr Shafqat Rehman  
Mr Omar Mohsin

**Charity number**

273580

**Principal address**

302 Uxbridge Road  
London  
W12 7LJ

**Independent examiner**

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

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# SHEPHERDS BUSH MOSQUE

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# SHEPHERDS BUSH MOSQUE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2021

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The Trustees present their annual report and financial statements for the year ended 31 March 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 principal activity of the charity during the year continued to be that of

- (I) The advancement of the muslim religion.
- (II) The advancement of education in accordance with the tenets and doctrine of Islam.
- (III) The relief of such muslims who are poor and needy.
- (IV) To advance any other charitable purpose for the benefit of muslims in Shepherds Bush.

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

#### **Achievements and performance**

##### **Financial review**

During the year the charity continued to receive donations which will be used to fund its activities.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

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

Mr Mohammed Siddique  
Mr Fazal Beg  
Mr Muhammad Lal Khan  
Dr Ahmed Badat  
Mr Mohammad Khalid Khan  
Mr Riaz Ahmed Khan  
Mr Shafqat Rehman  
Mr Omar Mohsin

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.

# SHEPHERDS BUSH MOSQUE

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

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### **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.

Trade creditors of the company at the year end were equivalent to XX day's purchases, based on the average daily amount invoiced by suppliers during the year.

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

Dr Ahmed Badat  
**Trustee**

Mr Shafqat Rehman  
**Trustee**

Mr Omar Mohsin  
**Trustee**

3 December 2021

# SHEPHERDS BUSH MOSQUE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SHEPHERDS BUSH MOSQUE

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I report to the Trustees on my examination of the financial statements of Shepherds Bush Mosque (the Charity) for the year ended 31 March 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 December 2021

# SHEPHERDS BUSH MOSQUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 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><u>Income and endowments from:</u></b>                                   |       |                                    |                                  |                    |                                    |                                  |                    |
| Donations and legacies  | 3     | 50,447                             | 618                              | 51,065             | 117,109                            | 39,047                           | 156,156            |
| Investments   | 4     | 7,000                              | -                                | 7,000              | 7,000                              | -                                | 7,000              |
| Other income  | 5     | -                                  | -                                | -                  | 553                                | -                                | 553                |
| <b>Total income</b>   |       | <b>57,447</b>                      | <b>618</b>                       | <b>58,065</b>      | <b>124,662</b>                     | <b>39,047</b>                    | <b>163,709</b>     |
| <b><u>Expenditure on:</u></b>   |       |                                    |                                  |                    |                                    |                                  |                    |
| Charitable activities   | 6     | 174,054                            | 300                              | 174,354            | 135,797                            | 13,800                           | 149,597            |
| <b>Net (expenditure)/income<br/>for the year/<br/>Net movement in funds</b> |       | <b>(116,607)</b>                   | <b>318</b>                       | <b>(116,289)</b>   | <b>(11,135)</b>                    | <b>25,247</b>                    | <b>14,112</b>      |
| Fund balances at 1 April 2020   |       | 1,178,256                          | 79,417                           | 1,257,673          | 1,189,391                          | 54,170                           | 1,243,561          |
| <b>Fund balances at 31 March<br/>2021</b>                                   |       | <b>1,061,649</b>                   | <b>79,735</b>                    | <b>1,141,384</b>   | <b>1,178,256</b>                   | <b>79,417</b>                    | <b>1,257,673</b>   |

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

All income and expenditure derive from continuing activities.

# SHEPHERDS BUSH MOSQUE

## BALANCE SHEET

AS AT 31 MARCH 2021

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|   | Notes | 2021 |                  | 2020 |                  |
|---|-------|------|------------------|------|------------------|
|   |       | £    | £                | £    | £                |
| <b>Fixed assets</b>                                   |       |      |                  |      |                  |
| Tangible assets                                       | 10    |      | 922,343          |      | 928,908          |
| <b>Current assets</b>                                 |       |      |                  |      |                  |
| Debtors   | 11    |      | -                |      | 1,750            |
| Cash at bank and in hand                              |       |      | 224,977          |      | 331,731          |
|   |       |      | <u>224,977</u>   |      | <u>333,481</u>   |
| <b>Creditors: amounts falling due within one year</b> | 12    |      | (5,936)          |      | (4,716)          |
| Net current assets                                    |       |      | 219,041          |      | 328,765          |
| <b>Total assets less current liabilities</b>          |       |      | <u>1,141,384</u> |      | <u>1,257,673</u> |
| <b>Income funds</b>                                   |       |      |                  |      |                  |
| Restricted funds                                      |       |      | 79,735           |      | 79,417           |
| Unrestricted funds                                    |       |      | 1,061,649        |      | 1,178,256        |
|   |       |      | <u>1,141,384</u> |      | <u>1,257,673</u> |

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

Dr Ahmed Badat  
Trustee

Mr Shafqat Rehman  
Trustee

Mr Omar Mohsin  
Trustee

# SHEPHERDS BUSH MOSQUE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2021

---

#### 1 Accounting policies

##### Charity information

Shepherds Bush Mosque is a 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.

# SHEPHERDS BUSH MOSQUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

---

### 1 Accounting policies

(Continued)

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.

#### 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.

#### 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:

|                                |                    |
|--------------------------------|--------------------|
| Land and buildings             | Over 100 Years     |
| Lease                          | Over 99 years      |
| Fixtures, fittings & equipment | 25% reducing basis |

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 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).

#### 1.8 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.

# SHEPHERDS BUSH MOSQUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

(Continued)

#### 1.9 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.

#### 1.10 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.

#### 1.11 Retirement benefits

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

# SHEPHERDS BUSH MOSQUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

|                     | <b>Unrestricted funds</b> | <b>Restricted funds</b> | <b>Total</b>  | <b>Unrestricted funds</b> | <b>Restricted funds</b> | <b>Total</b>   |
|---------------------|---------------------------|-------------------------|---------------|---------------------------|-------------------------|----------------|
|                     | <b>2021</b>               | <b>2021</b>             | <b>2021</b>   | <b>2020</b>               | <b>2020</b>             | <b>2020</b>    |
|                     | <b>£</b>                  | <b>£</b>                | <b>£</b>      | <b>£</b>                  | <b>£</b>                | <b>£</b>       |
| Donations and gifts | 6,142                     | 618                     | 6,760         | 117,109                   | 39,047                  | 156,156        |
| Other Income        | 44,305                    | -                       | 44,305        | -                         | -                       | -              |
|                     | <u>50,447</u>             | <u>618</u>              | <u>51,065</u> | <u>117,109</u>            | <u>39,047</u>           | <u>156,156</u> |

### 4 Investments

|               | <b>Unrestricted funds</b> | <b>Unrestricted funds</b> |
|---------------|---------------------------|---------------------------|
|               | <b>2021</b>               | <b>2020</b>               |
|               | <b>£</b>                  | <b>£</b>                  |
| Rental income | <u>7,000</u>              | <u>7,000</u>              |

### 5 Other income

|              | <b>Total</b> | <b>Unrestricted funds</b> |
|--------------|--------------|---------------------------|
|              | <b>2021</b>  | <b>2020</b>               |
|              | <b>£</b>     | <b>£</b>                  |
| Other income | <u>-</u>     | <u>553</u>                |

# SHEPHERDS BUSH MOSQUE

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

### 6 Charitable activities

|  | Charity<br>expenses<br>2021<br>£ | Charity<br>expenses<br>2020<br>£ |
|--|----------------------------------|----------------------------------|
| Staff costs                            | 1,303                            | 3,094                            |
| Depreciation and impairment            | 6,566                            | 6,599                            |
| Charitable expenditure heading 1       | 301                              | 13,798                           |
|  | <u>8,170</u>                     | <u>23,491</u>                    |
| Share of support costs (see note 7)    | 164,446                          | 124,356                          |
| Share of governance costs (see note 7) | 1,738                            | 1,750                            |
|  | <u>174,354</u>                   | <u>149,597</u>                   |
| <b>Analysis by fund</b>                |                                  |                                  |
| Unrestricted funds                     | 174,054                          | 135,797                          |
| Restricted funds                       | 300                              | 13,800                           |
|  | <u>174,354</u>                   | <u>149,597</u>                   |

### 7 Support costs

|                         | Support<br>costs<br>£ | Governance<br>costs<br>£ | 2021<br>£      | Support<br>costs<br>£ | Governance<br>costs<br>£ | 2020<br>£      |
|-------------------------|-----------------------|--------------------------|----------------|-----------------------|--------------------------|----------------|
| Staff costs             | 55,603                | -                        | 55,603         | 55,038                | -                        | 55,038         |
| Support costs heading 1 | 108,843               | -                        | 108,843        | 69,318                | -                        | 69,318         |
| Audit fees              | -                     | 1,738                    | 1,738          | -                     | 1,750                    | 1,750          |
|                         | <u>164,446</u>        | <u>1,738</u>             | <u>166,184</u> | <u>124,356</u>        | <u>1,750</u>             | <u>126,106</u> |
| Analysed between        |                       |                          |                |                       |                          |                |
| Charitable activities   | <u>164,446</u>        | <u>1,738</u>             | <u>166,184</u> | <u>124,356</u>        | <u>1,750</u>             | <u>126,106</u> |

Governance costs includes payments to the accountant of £900+vat (2019: £1,250+vat) for accountancy fees.

### 8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

# SHEPHERDS BUSH MOSQUE

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

### 9 Employees

The average monthly number of employees during the year was:

|           | 2021<br>Number | 2020<br>Number |
|-----------|----------------|----------------|
| Employees | 3              | 3              |

### Employment costs

|                       | 2021<br>£     | 2020<br>£     |
|-----------------------|---------------|---------------|
| Wages and salaries    | 55,574        | 53,877        |
| Social security costs | 29            | 1,161         |
| Other pension costs   | 1,303         | 3,094         |
|                       | <u>56,906</u> | <u>58,132</u> |

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

### 10 Tangible fixed assets

|                                    | Land and<br>buildings<br>£ | Lease<br>£    | Fixtures,<br>fittings &<br>equipment<br>£ | Total<br>£       |
|------------------------------------|----------------------------|---------------|---|------------------|
| <b>Cost</b>                        |                            |               |   |                  |
| At 1 April 2020                    | 929,004                    | 85,425        | 21,084                                    | 1,035,513        |
| At 31 March 2021                   | <u>929,004</u>             | <u>85,425</u> | <u>21,084</u>                             | <u>1,035,513</u> |
| <b>Depreciation and impairment</b> |                            |               |   |                  |
| At 1 April 2020                    | 64,595                     | 21,572        | 20,437                                    | 106,604          |
| Depreciation charged in the year   | -                          | 863           | 129                                       | 992              |
| Exchange adjustments               | 5,574                      | -             | -   | 5,574            |
| At 31 March 2021                   | <u>70,169</u>              | <u>22,435</u> | <u>20,566</u>                             | <u>113,170</u>   |
| <b>Carrying amount</b>             |                            |               |   |                  |
| At 31 March 2021                   | <u>858,835</u>             | <u>62,990</u> | <u>518</u>                                | <u>922,343</u>   |
| At 31 March 2020                   | <u>864,409</u>             | <u>63,853</u> | <u>646</u>                                | <u>928,908</u>   |

### 11 Debtors

|   | 2021<br>£ | 2020<br>£ |
|---|-----------|-----------|
| <b>Amounts falling due within one year:</b> |           |           |
| Trade debtors                               | -         | 1,750     |

# SHEPHERDS BUSH MOSQUE

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

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

|                                    | 2021<br>£    | 2020<br>£    |
|------------------------------------|--------------|--------------|
| Other taxation and social security | 642          | 638          |
| Trade creditors                    | 171          | -            |
| Other creditors                    | 4,043        | 2,578        |
| Accruals and deferred income       | 1,080        | 1,500        |
|                                    | <u>5,936</u> | <u>4,716</u> |

### 13 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<br>March 2021 are<br>represented by: |                                    |                                  |                    |                                    |                                  |                    |
| Tangible assets  | 922,343                            | -                                | 922,343            | 928,908                            | -                                | 928,908            |
| Current assets/<br>(liabilities)                         | 219,041                            | -                                | 219,041            | 256,851                            | 71,914                           | 328,765            |
|  | <u>1,141,384</u>                   | <u>-</u>                         | <u>1,141,384</u>   | <u>1,185,759</u>                   | <u>71,914</u>                    | <u>1,257,673</u>   |

### 14 Related party transactions

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