

KINGSTON MUSLIM ASSOCIATION

England & Wales · Charity number 274503

Details

Other names	KINGSTON MOSQUE
Status	Registered
Legal form	Other
Registered	1977-11-11
Register	View on the Charity Commission register

Contact

Address	57 East Road Kingston upon Thames KT2 6EJ
Phone	07753970000
Email	info@kingstonmosque.org
Website	www.KingstonMosque.org

Activities

Objects: TO ADVANCE THE RELIGION OF ISLAM IN ACCORDANCE WITH THE HOLY QURAN AND SUNNAH AS PRACTISED BY AHL-I-SUNNAT-WA-ALJAMAAT. TO PROMOTE AN UNDERSTANDING AND TOLERANCE OF ISLAM AT LOCAL AND NATIONAL LEVEL THROUGH DIALOGUE AND SEMINARS. TO PROVIDE FACILITIES FOR THE PERFORMANCE OF SALAAT FIVE TIMES A DAY AND TO ADVANCE THE WELFARE AND THE EDUCATION OF MUSLIM ADULTS AND CHILDREN, FROM AHL-I-SUNNAT-WA-ALJAMAAT, IN THE ROYAL BOROUGH OF KINGSTON UPON THAMES IN ACCORDANCE WITH THE TEACHINGS OF THE HOLY QURAN AND THE SUNNAH, AND ACCORDING TO THE HANAFI FIQH SCHOOL OF THOUGHT

Activities: Promote understanding of Islam through dialogue and seminars. Arrange prayers five times a day in the mosque. Promote development of spiritual, moral, educational and recreational initiatives for the community. Relieve poverty and hardship in various countries.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** KINGSTON AND SURROUNDING AREA
- Kingston Upon Thames
- Richmond Upon Thames
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£733,594	£773,342	£1,731,460	4
2024-03-31	£525,508	£514,191	£1,771,208	5
2023-03-31	£510,011	£522,477	£1,760,657	5
2022-03-31	£435,040	£335,051	-	-
2021-03-31	£320,156	£257,417	-	-

Trustees

Name	Role	Appointed
Nadir Barakzai	Chair	2023-01-14
Ebrahim Ismailjee		2023-01-14
MOHAMED JAVED RAFIQ		2023-01-14
Mazhar Khan		2023-01-14
Mohammed Patel		2023-01-14
Nadeem Goodur		2023-01-14

KINGSTON MUSLIM ASSOCIATION

England & Wales - Charity number 274503

Accounts

Charity registration number 274503

KINGSTON MUSLIM ASSOCIATION

Trustees' Annual Report and Financial Statements

For the year ended 31 March 2025

**M.ZAIDI AND CO
CHARTERED ACCOUNTANTS
& STATUTORY AUDITORS**

241 Mitcham Road, London SW17 9JQ

Telephone: 0208 767 2300

Fax:0208 767 9110

KINGSTON MUSLIM ASSOCIATION

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**KINGSTON MUSLIM ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their annual report and financial statements for the year ended 31 March 2025 and confirm they comply with the Charities Act 1993, as amended by the Charities Act 2006, the Constitution and the Charities SORP 2005, as amended by Charities Act 2011.

Reference and Administrative Information

Charity Name: Kingston Muslim Association

Charity Registration Number: 274503

Principal Office: 55 East Road, Kingston upon Thames, Surrey, KT2 6EJ

Board of Trustees

Mr Nadir Barakzai (Chairman)

Mr Mazhar Khan

Mr Ebrahim Ismailjee

Mr Mohammed Patel

Mr Mohammed Javed Rafiq

Structure, governance and management Governing document

The Kingston Muslim Association is constituted as a registered charity with the Charity Commission on 11th November 1977 under charity number 274503. It is governed by an established Constitution.

Organisational structure

The charity Trustees are responsible for the general oversight and management of the charity respectively. They give their time freely and receive no remuneration or other financial benefits.

To assist in the smooth running of the charity the trustees delegate work to sub-groups which then report back to the board. We also rely, from time to time, on working-groups to help oversee certain aspects of the charity's work. These working groups exist for finance, operational development, and building, youth and community relations.

Objectives and activities

Our aims The objects of the charity are set out in the Constitution and are summarised as follows:

- To advance the Islamic faith in the Royal Borough of Kingston upon Thames area for the benefit of the public through the holding of prayer congregations, lectures, the public celebration of religious festivals and the distribution of literature on the Islamic faith to enlighten others.

- To advance the education of, and to provide facilities in the interests of social welfare for leisure-time occupation with the objective of improving the conditions of life for all residents of the Royal Borough of Kingston Upon Thames and the neighbourhood by the provision, maintenance and management of a community centre.

**KINGSTON MUSLIM ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Strategy

We want to make the Kingston Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about the Islamic faith, can gather to learn about Islam and worship.

We have separate facilities for women to pray and participate in other women-only activities at the Mosque.

An important part of our strategy is community welfare and education. All our community facilities and activities including classes, health initiatives and seminars are widely advertised, and we welcome the participation of all in our local community, Muslim and non-Muslim alike. Through specialist qualified volunteer staff members we facilitate counselling services, computer-training and language classes. Wherever possible we look to provide these activities free and by virtue of donations. Where a charge is made, concessions are made for students, people on means-tested benefits and pensioners.

Since the building is fully utilised with no spare capacity, especially for Friday congregational prayers where there is insufficient space to accommodate the number of people seeking to join the prayers, we are exploring how to add additional space. We investigated the merits of "re-shaping" the current space, extending where possible with the addition of floors and a basement. This has been put on hold due to an opportunity to procure the adjoining garage land and the freehold of 43 Acre Road. We are currently, and have been for several months, in dialogue with the owner of the adjoining garage property and contractual discussions have been quite protracted and nothing is a done deal until a contract is agreed. In any event all options will require a fund-raising campaign within the broader community.

Activities and achievements

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our Mosque and the wider community of Kingston in general.

Religious activities:

The KMA provides a centre for prayers and worship and is primarily focused on the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers:

The Mosque is open for the five daily and the weekly Friday prayers. During the week we have over 100 people who regularly attend daily prayers and over 1400 who regularly attend Friday prayers.

Festivals:

During the month of Ramadan, the Mosque was fortunate that it was able to continue the long established daily Iftar service (arranging food for those who wish to break their fasts together). The funding for the food is a mix of donations from local community members and the mosque funds. We celebrate both Eids (Eid-ul-Fitr and Eid-ul-Adha) with a number of congregational prayers that take place outdoors where possible, due to the large number of attendees, at a local suitable venue or at the mosque premises when the weather is inclement. At these festivals we endeavour to have some sort of activity arranged for the children, eg a funfair and there are usually stalls serving a variety of food.

**KINGSTON MUSLIM ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Funeral facilities

The Mosque provides a complete funeral service in line with the teachings of Islam, with its own "morgue" and fully equipped hearse/ambulance manned by trained volunteers. Though primarily for local community members, we have had occasion to go outside of our "local" area. We relieve the deceased's bereaved relatives of the burden of organising burials and where a family is unable to pay for the burial the mosque provides financial aid. To date we have facilitated in excess of 600 funerals.

Islamic Marriage and Conversion to Islam

The Mosque provides Muslim couples with an appropriate location for their Islamic Marriage. These marriages are conducted by our qualified Imams. Couples are issued with an official Nikkah certificate by the KMA once the ceremony has been performed.

In addition to marriages the mosque also, through the qualified Imams, provide those looking to convert to Islam the ability to do so.

Madrassa Classes:

Learning the Qur'an is considered an important element of religious education and training. We provide this facility for the young people in the Mosque. We have over 300 children, ranging from 6 to 16 years old, attending our Madrassa classes, with a healthy wait list. We have experienced specialist teachers for this purpose, all of whom are Disclosure and Barring service (DBS) vetted. In addition to the in house learning we provided pastoral activities for the youth with days out for families and lunch in the parks.

Programmes on the Qur'an:

We regularly hold programmes on the Qur'an to improve our congregation's knowledge and appreciation of this text. The sisters also hold weekly women only lectures on Islamic topics.

Islamic awareness

Primarily through the auspices of the Mosque's religious leaders, lectures by eminent visiting scholars and "sisters" weekly classes and lectures, we engage in several activities that promote Islamic knowledge and awareness to the wider community. Our Mosque is also a member of the Inter-Faith Communities Forum for the Kingston area. We use this platform to promote inter-faith dialogue and social cohesion.

Zakat

The giving of alms (zakat) is a foundational pillar of Islam and is obligatory upon all Muslims who are eligible. Zakat is collected in proportion to a person's wealth, in accordance with the teaching of Islam, and is the giving of money for a number of specific purposes, including to help others, and to further the teachings of Islam.

**KINGSTON MUSLIM ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

A Muslim need not give Zakat through the Mosque but we do provide the opportunity for those attending the Mosque to give Zakat and we arrange its distribution for approved purposes.

Community activities

Our community hall and rooms provide a valuable educational and recreational resource to all in the local community. A wide variety of activities are organised and take place from our community centre including a mothers and toddlers club, elders lunch club which is held every 2 months and open days for the broader local community to come and visit our mosque.

Hall and rooms

Our hall and meeting rooms are available for use for local community functions and meetings. Our meeting rooms have also been booked for by local Councilors' and the two local MP's to host surgeries.

Indeed, the two MPs also visit the mosque, from time to time, and have addressed the community on a few occasions before Friday congregational prayers.

Principal funding sources

The charity's main source of income is derived from the receipt of donations each week after Friday prayers. Given the economic conditions currently affecting our local community this level of voluntary giving is both generous and encouraging. Funeral donations have become another funding source, to specifically help with much needed funeral support.

The community also continues to pull together to give charitable donations for relief funds to provide food and medical aid to Gaza and other afflicted areas.

Investment policy and objectives

As already mentioned in the strategy section, the Charity is exploring investing in plans to increase space since the current capacity is very limited for madrassa classes, Friday and Eid prayers. Our cash reserves are held in non-interest bearing deposit accounts.

Plans for future periods

The last 12 months marked another challenging period for the KMA due to the continued economic downturn, putting pressure on household finances and supporting with aid to Gaza and other stricken areas. However, we have ensured the KMA remains on a secure financial footing and have maintained a period of stability in the organisation - this was shown to be critical during the financial period considering the continued global instability.

For the next financial year (2025/2026) our aims are as follows:

- To look to see how we can increase the "available usable floor capacity" of the mosque for the ever growing muslim community.
- Maintain stability and continuity of services in KMA

**KINGSTON MUSLIM ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

- Always safeguarding the financial health of the KMA but especially considering the changing environment arising from the economic downturn and global instability.
- To focus on improving the KMA outreach program to vulnerable groups including the youth, women and the elderly.
- Ensuring that value for money is achieved from the KMA's asset base and expenditure.

Reserves Policy

Charity funds are maintained as Restricted reserves and Unrestricted reserves. For the current year, Unrestricted reserves are £1,081,509 and Restricted reserves are £649,952.

Statement of Trustees' responsibilities

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

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


In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.


The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution.

They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on and signed on its behalf by


.....
Mr. Nadir Barakzai
(Chairman)

Date:


.....
Mr. Mazhar Khan
(Trustee)

Date:

**INDEPENDENT AUDITOR'S REPORT TO
THE TRUSTEES OF KINGSTON MUSLIM ASSOCIATION
FOR THE YEAR ENDED 31st MARCH 2025**

Opinion

We have audited the financial statements of Kingston Muslim Association for the year ended 31st March 2025, which comprise the statement of financial activities, the balance sheet, and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025, and of its incoming resources and application of resources, for the period then ended;
- have been prepared in accordance with United Kingdom Generally Accepted Accounting Practice and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

INDEPENDENT AUDITOR'S REPORT TO
THE TRUSTEES OF KINGSTON MUSLIM ASSOCIATION
FOR THE YEAR ENDED 31st MARCH 2025

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by Exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustees

The trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**INDEPENDENT AUDITOR'S REPORT TO
THE TRUSTEES OF KINGSTON MUSLIM ASSOCIATION
FOR THE YEAR ENDED 31st MARCH 2025**

Our responsibilities for the audit of the financial statements

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

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

Use of our report

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



.....
Mr M Zaidi (Senior Statutory Auditor)
For and on behalf of M.Zaidi & Co
Chartered Accountants & statutory Auditors
241 Mitcham Road
London
SW17 9JQ

Date:.....

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KINGSTON MUSLIM ASSOCIATION

Statement of Financial Activities For the Year Ended 31 March 2025

	Notes	Restricted Fund	Unrestricted Fund	2025 Total Fund	2024 Total Fund
Incoming Resources	2				
Donations & Legacies Received		287,223	344,959	632,182	398,122
Income from Charitable Activities		23,776	66,521	90,297	115,986
Income from Investments		5,315	5,800	11,115	10,635
Total Incoming Resources		<u>316,314</u>	<u>417,280</u>	<u>733,594</u>	<u>524,743</u>
Resources Expended	3				
Direct Charitable Expenditure		325,663	384,840	710,503	460,330
Fundraising Cost		-	62,839	-	53,861
Separate Material Items		-	-	-	-
Total Resources Expended		<u>325,663</u>	<u>447,679</u>	<u>773,342</u>	<u>514,191</u>
Net Incoming Resources for the year	11	(9,349)	(30,399)	(39,748)	10,552
Total Funds brought forward		<u>659,301</u>	<u>1,111,908</u>	<u>1,771,209</u>	<u>1,760,657</u>
Total Fund at 31 March 2025		<u><u>649,952</u></u>	<u><u>1,081,509</u></u>	<u><u>1,731,461</u></u>	<u><u>1,771,209</u></u>

KINGSTON MUSLIM ASSOCIATION

Balance Sheet

As at 31st March 2025

	Notes	2025		2024
		£		£
Fixed Assets	5			
Tangible fixed assets		1,352,244		1,388,027
 Current Assets				
Sundry receivable		40,000	-	
Cash at bank		355,186	396,148	
Cash in hand		124	124	
		395,310	396,272	
 Current Liabilities	6			
Sundry payables and accruals		16,094	13,091	
		16,094	13,091	
 Net Current Assets		379,216		383,181
Net Assets		1,731,460		1,771,208
 <u>Accumulated Fund Account</u>				
Accumulated Funds		1,771,208	1,760,657	
Income over expenditure		(39,748)	10,552	
	9	1,731,460		1,771,208

The above financial statements were approved by the trustees on



Mr Nadir Barakzai
 Chairman



Mr Mazhar Khan
 Trustee

KINGSTON MUSLIM ASSOCIATION

Notes to the financial statements for the year ended 31 March 2025

1. Accounting policies

1.1. Accounting convention

The financial statements have been prepared under historical cost convention, in accordance with Accounting and Reporting by Charities - Charities Act 2011 and with applicable Accounting Standards.

Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.2 Incoming Resources

Recognition of Incoming Resources

These are included in Statement of Financial Activities (SOFA) when:

- the charity became entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fund raising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and donations only included on the SOFA when the charity has unconditional entitlement to the resources.

1.2. Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

1.3 Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred.

KINGSTON MUSLIM ASSOCIATION

**Notes to the financial statements
for the year ended 31 March 2025**

..... continued

1.4 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land & Building	-	Straight line over 50 years
Fixtures, fittings and equipment	-	18% reducing balance
Carpets and Air Conditioning-	10 years	
Motor vehicles	-	18% Reducing Balance

2. Incoming Resources

	Restricted Fund	Unrestricted Fund	2025 £	2024 £
Donations & Legacies Received				
Donations	-	344,849	344,849	315,525
Membership subscriptions	-	110	110	72
Donations-Buildings & Roof Works	-	-	-	1,227
Zakat & Fitrana	287,223	-	287,223	57,391
Special donations	-	-	-	-
Sadaqah	-	-	-	23,907
	<u>287,223</u>	<u>344,959</u>	<u>632,182</u>	<u>398,122</u>
Income from Charitable Activities				
Nikkah Certificates	-	-	-	-
Other Income-Covid Clinics	-	-	-	-
Madarasa fees receipts	-	66,521	66,521	67,867
Funeral Fund	23,776	-	23,776	48,119
	<u>23,776</u>	<u>66,521</u>	<u>90,297</u>	<u>115,986</u>
Income from Investments				
Rent receivable - 43 Acre Road	-	5,800	5,800	5,580
Interest received	5,315	-	5,315	5,055
	<u>5,315</u>	<u>5,800</u>	<u>11,115</u>	<u>10,635</u>
Total Incoming Resources	<u><u>316,314</u></u>	<u><u>417,280</u></u>	<u><u>733,594</u></u>	<u><u>524,743</u></u>

KINGSTON MUSLIM ASSOCIATION

Notes to the financial statements for the year ended 31 March 2025

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3. Resources Expended	Restricted Funds	Unrestricted Funds	2025 £	2024 £
Direct Charitable Expenditure				
Salary and NIC	-	107,900	107,900	121,158
Employer's NI contributions	-	4,451	4,451	5,443
E'er Pension Contributions	-	2,350	2,350	2,699
Madrasa Expenses	-	72,438	72,438	65,659
Council tax	-	10,576	10,576	7,315
Gas, electricity and water	-	25,398	25,398	22,082
Insurance	-	5,721	5,721	5,797
Repairs and Maintenance	15,977	-	15,977	10,387
Printing, postage and stationary	-	3,171	3,171	1,712
Telephone & Internet	-	1,702	1,702	1,806
Cleaning	-	7,665	7,665	5,290
Religious & IT Services	-	10,731	10,731	17,850
Legal & Professional fees	-	35,871	35,871	33,487
PAYE charges	-	600	600	480
Accountancy	-	3,000	3,000	2,640
Audit	-	4,500	4,500	4,200
Bank charges	-	8,833	8,833	6,747
Security Expenses	-	19,003	19,003	18,644
Sundry expenses	-	2,600	2,600	1,639
Motor Vehicle Depreciation	-	7,380	7,380	9,000
Depreciation of Fixtures and Fittings	-	4,003	4,003	5,708
Depreciation of Equipment	-	12,374	12,374	12,477
Depreciation of Freehold Property	-	31,070	31,070	30,928
Zakat & Fitrana Payments	287,223	-	287,223	38,401
Collection for others-Special appeals payments	-	-	-	17,000
Funeral expenses	22,463	-	22,463	10,266
Volunteer Expenses	-	2,400	2,400	2,280
Motor Running Expenses	-	1,103	1,103	(765)
	325,663	384,840	710,503	460,330
Fundraising Cost				
Youth, Dawah and Event Expenses	-	56,567	56,567	36,989
Other Property Expenses	-	6,272	6,272	16,872
Advertisement	-	-	-	-
	-	-	-	-

KINGSTON MUSLIM ASSOCIATION

**Notes to the financial statements
for the year ended 31 March 2025**

..... continued

	-	<u>62,839</u>	<u>62,839</u>	<u>53,861</u>
Separate Material Items	-	-	-	-
Total Resources Expended	<u>325,663</u>	<u>447,679</u>	<u>773,342</u>	<u>514,191</u>

4. Auditors' remuneration

	2025	2024
	£	£
Auditors' remuneration	<u>4,500</u>	<u>4,200</u>

	Freehold Property	Property Development	Fixtures, & fittings	Equipment	Motor Vehicle	Total
	£	£	£	£		£
At 1 April 2024	415,663	1,130,720	90,939	196,304	50,000	1,883,626
Additions	-	7,140	-	11,904	-	19,044
At 31 March 2025	<u>415,663</u>	<u>1,137,860</u>	<u>90,939</u>	<u>208,208</u>	<u>50,000</u>	<u>1,902,670</u>
Depreciation						
At 1 April 2024	260,199	-	86,936	139,464	9,000	495,599
Charge for the year	31,070	-	4,003	12,374	7,380	56,521
At 31 March 2025	<u>291,269</u>	<u>-</u>	<u>90,939</u>	<u>151,838</u>	<u>16,380</u>	<u>552,120</u>
Net book values						
At 31 March 2025	<u>124,394</u>	<u>1,137,860</u>	<u>-</u>	<u>56,370</u>	<u>33,620</u>	<u>1,352,244</u>
At 31 March 2024	<u>155,463</u>	<u>1,130,720</u>	<u>4,003</u>	<u>56,841</u>	<u>41,000</u>	<u>1,388,027</u>

KINGSTON MUSLIM ASSOCIATION

Notes to the financial statements for the year ended 31 March 2025

..... continued

6. Current liabilities

	2025	2024
	£	£
PAYE Liability	4,764	3,153
Pension Contributions	423	869
Other Creditors	2,720	1,663
Accruals	8,187	7,406
	16,094	13,091

7. Movements in Funds

	At 1 April 2024	Incoming Resources	Outgoing Resources	At 31 March 2025
	£	£	£	£
Unrestricted Funds	1,111,908	417,280	(447,679)	1,081,509
Restricted Funds	659,301	316,314	(325,663)	649,952
Total	1,771,209	733,594	(773,342)	1,731,461
 <u>Restricted Funds</u>				
	At 1 April 2024	Incoming Resources	Outgoing Resources	At 31 March 2025
	£	£	£	£
Collection for others-Special appeals	(4,872)	-	-	(4,872)
Other Income -Covid Clinics	4,100	-	-	4,100
Zakat & Fitrana	19,189	287,223	(287,223)	19,189
Sadaqah	119,014	-	-	119,014
Funeral Fund	119,904	23,776	(22,463)	121,217
Youth Fund	2,043	-	-	2,043
Interest fund account	6,395	5,315	-	11,710
Donations-Building works	386,726	-	(15,977)	370,749
Donations-Chair	952	-	-	952
Donations-Lighting	5,850	-	-	5,850
Total	659,301	316,314	(325,663)	649,952

KINGSTON MUSLIM ASSOCIATION

**Notes to the financial statements
for the year ended 31 March 2025**

..... continued

8. (a) Bank interest received or donated to the charity is accounted for against the bank charges incurred by the charity and as such transferred to the unrestricted reserves. Any excess interest funds are carried forward as restricted funds.
(b) The restricted fixed assets funds are utilised for acquisition of relevant assets for the general usage of the charity objective and as such are transferred to general funds.

9. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 31 March 2025			
Tangible Fixed Assets	1,352,244	-	1,352,244
Current Assets	395,310	-	395,310
Current Liabilities	(16,094)	-	(16,094)
	1,731,460	-	1,731,460
	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 31 March 2024			
Tangible Fixed Assets	1,388,027	-	1,388,027
Current Assets	396,272	-	396,272
Current Liabilities	(13,091)	-	(13,091)
	1,771,208	-	1,771,208

10. Related Party Transactions

There were no transactions with the Trustees and the Management Committee during the year.

Previous year figures have been rearranged and regrouped wherever necessary.

11. Court Case: Monies owed to KMA

Recently KMA has won a harrasment court case, and as a result of judgement in their favour, they are owed £92,400.01 by the defendants. They are actively pursuing this debt.

KINGSTON MUSLIM ASSOCIATION

England & Wales - Charity number 274503

Accounts

Charity registration number 274503

KINGSTON MUSLIM ASSOCIATION

Trustees' Annual Report and Financial Statements

For the year ended 31 March 2024

**M.ZAIDI AND CO
CHARTERED ACCOUNTANTS
& STATUTORY AUDITORS**

241 Mitcham Road, London SW17 9JQ
**Telephone: 0208 767 2300
Fax:0208 767 9110**

KINGSTON MUSLIM ASSOCIATION

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**KINGSTON MUSLIM ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees present their annual report and financial statements for the year ended 31 March 2024 and confirm they comply with the Charities Act 1993, as amended by the Charities Act 2006, the Constitution and the Charities SORP 2005, as amended by Charities Act 2011.

Reference and Administrative Information

Charity Name: Kingston Muslim Association

Charity Registration Number: 274503

Principal Office: 55 East Road, Kingston upon Thames, Surrey, KT2 6EJ

Board of Trustees

Mr Nadir Barakzai (Chairman)

Mr Mazhar Khan

Mr Ebrahim Ismailjee

Mr Mohammed Patel

Mr Mohammed Javed Rafiq

Mr Nadeem Goodur

Structure, governance and management Governing document

The Kingston Muslim Association is constituted as a registered charity with the Charity Commission on 11th November 1977 under charity number 274503. It is governed by a Constitution last updated in September 2006. There are no plans to update the existing Constitution as the Charity will be transitioning to a new CIO structure under a new charity number.

Organisational structure

The charity Trustees and the Management Committee are responsible for the general oversight and management of the charity respectively. They give their time freely and receive no remuneration or other financial benefits.

To assist in the smooth running of the charity the trustees delegate work to sub-groups which then report back to the board. We also rely, from time to time, on working-groups to help oversee certain aspects of the charity's work. These working groups exist for finance, operational development, and building, youth and community relations.

Objectives and activities

Our aims The objects of the charity are set out in the Constitution and are summarised as follows:

- To advance the Islamic faith in the Royal Borough of Kingston upon Thames area for the benefit of the public through the holding of prayer congregations, lectures, the public celebration of religious festivals and the distribution of literature on the Islamic faith to enlighten others.

- To advance the education of, and to provide facilities in the interests of social welfare for leisure-time occupation with the objective of improving the conditions of life for all residents of the Royal Borough of Kingston Upon Thames and the neighbourhood by the provision, maintenance and management of a community centre.

**KINGSTON MUSLIM ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Strategy

We want to make the Kingston Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about the Islamic faith, can gather to learn about Islam and worship.

We have separate facilities for women to pray and participate in other women-only activities at the Mosque.

An important part of our strategy is community welfare and education. We are considering appointing a new Head of religious Affairs, who will support the Board of Trustees to shape this part of the strategy and provide leadership in its execution. All our community facilities and activities including classes, health initiatives and seminars are widely advertised, and we welcome the participation of all in our local community, Muslim and non-Muslim alike. Through specialist qualified staff members we facilitate counselling services, computer-training and language classes. Most of these activities are free and supported by donations or grant funding. Where a charge is made, concessions are made for students, people on means-tested benefits and pensioners.

Since the building is fully utilised with no spare capacity, especially for Friday congregational prayers where there is insufficient space to accommodate the number of people seeking to join the prayers, we are exploring how to add additional space to the current premises by way of extending the premises cost effectively. This will require a fund-raising campaign within the broader community.

Activities and achievements

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our Mosque and the wider community of Kingston in general.

Religious activities:

The KMA provides a centre for prayers and worship and is primarily focused on the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers:

The Mosque is open for the five daily and the weekly Friday prayers. During the week we have over 100 people who regularly attend daily prayers and over 1400 who regularly attend Friday prayers.

Festivals:

During the month of Ramadan, the Mosque arranges food for those who wish to break their fasts together. The funding for the food is a mix of donations from local community members and the mosque funds. We celebrate both Eids (Eid-ul-Fitr and Eid-ul-Adha) with a number of congregational prayers that take place outdoors where possible, due to the large number of attendees, at a local suitable venue or at the mosque premises when the weather is inclement. At these festivals we endeavour to have some sort of activity arranged for the children, eg a funfair and there are usually stalls serving a variety of food.

**KINGSTON MUSLIM ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Funeral facilities

The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials and where a family is unable to pay for the burial the mosque provides financial aid. To date we have facilitated in excess of 900 funerals.

Islamic Marriage and Conversion to Islam

The Mosque provides Muslim couples with an appropriate location for their Islamic Marriage. These marriages are conducted by our qualified Imams. Couples are issued with an official Nikkah certificate by the KMA once the ceremony has been performed.

In addition to marriages the mosque also, through the qualified Imams, provide those looking to convert to Islam the ability to do so.

Madrassa Classes:

Learning the Qur'an is considered an important element of religious education and training. We provide this facility for the young people in the Mosque. We have over 300 children, ranging from 6 to 16 years old, attending our Madrassa classes. We have experienced specialist teachers for this purpose, all of whom are Disclosure and Barring service (DBS) vetted.

Programmes on the Qur'an:

We regularly hold programmes on the Qur'an to improve our congregation's knowledge and appreciation of this text.

Islamic awareness

Primarily through the auspices of the Mosque's religious leaders, and "sisters" weekly classes and lectures, we engage in several activities that promote Islamic knowledge and awareness to the wider community. Our Mosque is also a member of the Inter-Faith Communities Forum for the Kingston area. We use this platform to promote inter-faith dialogue and social cohesion.

Zakat

The giving of alms (zakat) is a foundational pillar of Islam and is obligatory upon all Muslims who are eligible. Zakat is collected in proportion to a person's wealth, in accordance with the teaching of Islam, and is the giving of money for a number of specific purposes, including to help others, and to further the teachings of Islam.

A Muslim need not give Zakat through the Mosque but we do provide the opportunity for those attending the Mosque to give Zakat and we arrange its distribution for approved purposes.

Community activities

Our community hall and rooms provide a valuable educational and recreational resource to all in the local community. A wide variety of activities are organised and take place from our community centre.

**KINGSTON MUSLIM ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Hall and rooms

Our hall and meeting rooms will be used for local community functions and meetings. Our meeting rooms are also available to local Councillors and the two local MPs to host surgeries.

Indeed, the two MPs also visit the mosque, from time to time, and have addressed the community on a few occasions before Friday congregational prayers.

Principal funding sources

The charity's main source of income is derived from the receipt of donations each week after Friday prayers. Given the economic conditions currently affecting our local community this level of voluntary giving is both generous and encouraging. Funeral donations have become another funding source, to specifically help with much needed funeral support.

The community have also pulled together to give charitable donations for relief funds to provide food and medical aid to Gaza and other afflicted areas.

Investment policy and objectives

As already mentioned in the strategy section, the charity is exploring investing in plans to increase space since the current capacity is very limited for madrassa classes, Friday and Eid prayers and other community services. Our cash reserves are held in non-interest bearing deposit accounts.

Plans for future periods

The last 12 months marked another challenging period for the KMA due to the continued economic downturn, putting pressure on household finances. However, we have ensured the KMA remains on a secure financial footing and have maintained a period of stability in the organisation - this was shown to be critical during the financial period considering the economic uncertainty .

For the next financial year (2024/2025) our aims are as follows:

- Maintain stability and continuity of services in KMA
- Always safeguarding the financial health of the KMA but especially considering the changing environment arising from the economic downturn and global instability.
- To focus on improving the KMA outreach program to vulnerable groups including the youth, women and the elderly.
- Ensuring that value for money is achieved from the KMA's asset base and expenditure.

**KINGSTON MUSLIM ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

- We held an open door sessions, with refreshments, and invite members of the local community to learn about Islam and visit the Mosque. This was well received and we will be looking to continue this initiative.

- We resumed the free health check-ups and consultations and will look to continue this for the benefit of our congregation and the wider community. These sessions provides valuable information to those at risk from heart disease, high blood pressure, diabetes, and hearing difficulties.

Reserves Policy

Charity funds are maintained as Restricted reserves and Unrestricted reserves. For the current year, Unrestricted reserves are £1,111,908 and Restricted reserves are £659,301.

Statement of Trustees' responsibilities

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

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

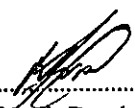
In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business


The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution.

They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on and signed on its behalf by


.....
Mr. Nadir Barakzai
(Chairman)

Date: 29-01-2025


.....
Mr. Mazhar Khan
(Trustee)

Date: 29-01-2025

INDEPENDENT AUDITOR'S REPORT TO
THE TRUSTEES OF KINGSTON MUSLIM ASSOCIATION
FOR THE YEAR ENDED 31st MARCH 2024

Opinion

We have audited the financial statements of Kingston Muslim Association for the year ended 31st March 2024, which comprise the statement of financial activities, the balance sheet, and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024, and of its incoming resources and application of resources, for the period then ended;
- have been prepared in accordance with United Kingdom Generally Accepted Accounting Practice and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**INDEPENDENT AUDITOR'S REPORT TO
THE TRUSTEES OF KINGSTON MUSLIM ASSOCIATION
FOR THE YEAR ENDED 31st MARCH 2024**

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by Exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustees

The trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

INDEPENDENT AUDITOR'S REPORT TO
THE TRUSTEES OF KINGSTON MUSLIM ASSOCIATION
FOR THE YEAR ENDED 31st MARCH 2024

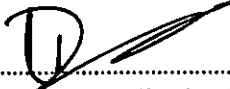
Our responsibilities for the audit of the financial statements

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

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

Use of our report

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


.....
Mr M Zaidi (Senior Statutory Auditor)
For and on behalf of M.Zaidi & Co
Chartered Accountants & statutory Auditors
241 Mitcham Road
London
SW17 9JQ

Date: 30-01-2025

KINGSTON MUSLIM ASSOCIATION

**Statement of Financial Activities
For the Year Ended 31 March 2024**

	Notes	Restricted Fund	Unrestricted Fund	2024 Total Fund	2023 Total Fund
Incoming Resources	2				
Donations & Legacies Received		57,391	340,731	398,122	404,405
Income from Charitable Activities		48,119	67,867	115,986	98,649
Income from Investments		5,055	5,580	10,635	6,957
Total Incoming Resources		<u>110,565</u>	<u>414,178</u>	<u>524,743</u>	<u>510,011</u>
 Resources Expended	 3				
Direct Charitable Expenditure		76,054	384,276	460,330	475,563
Fundraising Cost			53,861	53,861	46,914
Separate Material Items		-	-	-	-
Total Resources Expended		<u>76,054</u>	<u>438,137</u>	<u>514,191</u>	<u>522,477</u>
 Net Incoming Resources for the year	 11	 34,511	 (23,959)	 10,552	 (12,466)
 Total Funds brought forward		 <u>624,790</u>	 <u>1,135,867</u>	 <u>1,760,657</u>	 <u>1,773,123</u>
 Total Fund at 31 March 2024		 <u><u>659,301</u></u>	 <u><u>1,111,908</u></u>	 <u><u>1,771,209</u></u>	 <u><u>1,760,657</u></u>

KINGSTON MUSLIM ASSOCIATION

Balance Sheet


As at 31st March 2024

	Notes	2024	2023
		£	£
Fixed Assets	5		
Tangible fixed assets		1,388,027	1,379,863
 Current Assets			
Cash at bank		396,148	394,446
Cash in hand		124	74
		<u>396,272</u>	<u>394,520</u>
 Current Liabilities	6		
Sundry payables and accruals		13,091	13,726
		<u>13,091</u>	<u>13,726</u>
 Net Current Assets		<u>383,181</u>	<u>380,794</u>
Net Assets		<u><u>1,771,208</u></u>	<u><u>1,760,657</u></u>
 <u>Accumulated Fund Account</u>			
Accumulated Funds		1,760,657	1,773,123
Income over expenditure		10,552	(12,466)
	9	<u><u>1,771,208</u></u>	<u><u>1,760,657</u></u>

The above financial statements were approved by the trustees on 29-01-2024

.....

Mr Nadir Barakzai
Chairman

.....

Mr Mazhar Khan
Trustee

KINGSTON MUSLIM ASSOCIATION

Notes to the financial statements for the year ended 31 March 2024

1. Accounting policies

1.1. Accounting convention

The financial statements have been prepared under historical cost convention, in accordance with Accounting and Reporting by Charities - Charities Act 2011 and with applicable Accounting Standards.

Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.2 Incoming Resources

Recognition of Incoming Resources

These are included in Statement of Financial Activities (SOFA) when:

- the charity became entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fund raising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and donations only included on the SOFA when the charity has unconditional entitlement to the resources.

1.2. Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

1.3 Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred.

KINGSTON MUSLIM ASSOCIATION

Notes to the financial statements for the year ended 31 March 2024

..... continued

1.4 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land & Building	-	Straight line over 50 years
Fixtures, fittings and equipment	-	18% reducing balance
Carpets and Air Conditioning-		10 years
Motor vehicles	-	18% Reducing Balance

2. Incoming Resources

			2024 £	2023 £
	Restricted Fund	Unrestricted Fund		
Donations & Legacies Received				
Donations	-	315,525	315,525	320,905
Membership subscriptions	-	72	72	1,412
Donations-Buildings & Roof Works	-	1,227	1,227	2,186
Zakat & Fitrana	57,391	-	57,391	29,213
Special donations	-	-	-	11,998
Sadaqah	-	23,907	23,907	38,691
	<u>57,391</u>	<u>340,731</u>	<u>398,122</u>	<u>404,405</u>
Income from Charitable Activities				
Nikkah Certificates	-	-	-	1,740
Other Income-Covid Clinics	-	-	-	12,070
Madarasa fees receipts	-	67,867	67,867	56,197
Funeral Fund	48,119	-	48,119	28,642
	<u>48,119</u>	<u>67,867</u>	<u>115,986</u>	<u>98,649</u>
Income from Investments				
Rent receivable - 43 Acre Road	-	5,580	5,580	5,340
Interest received	5,055	-	5,055	1,617
	<u>5,055</u>	<u>5,580</u>	<u>10,635</u>	<u>6,957</u>
Total Incoming Resources	<u><u>110,565</u></u>	<u><u>414,178</u></u>	<u><u>524,743</u></u>	<u><u>510,011</u></u>

KINGSTON MUSLIM ASSOCIATION

Notes to the financial statements for the year ended 31 March 2024

..... continued

3. Resources Expended	Restricted Funds	Unrestricted Funds	2024 £	2023 £
Direct Charitable Expenditure				
Salary and NIC	-	121,158	121,158	98,278
Employer's NI contributions	-	5,443	5,443	3,270
E'er Pension Contributions	-	2,699	2,699	2,106
Madrasa Expenses	-	65,659	65,659	55,152
Council tax	-	7,315	7,315	3,244
Gas, electricity and water	-	22,082	22,082	24,525
Insurance	-	5,797	5,797	5,070
Repairs and Maintenance	10,387	-	10,387	9,774
Printing, postage and stationary	-	1,712	1,712	1,731
Telephone & Internet	-	1,806	1,806	1,733
Cleaning	-	5,290	5,290	5,960
Religious & IT Services	-	17,850	17,850	23,388
Legal & Professional fees	-	33,487	33,487	44,194
PAYE charges	-	480	480	450
Accountancy	-	2,640	2,640	2,400
Audit	-	4,200	4,200	3,650
Bank charges	-	6,747	6,747	6,154
Security Expenses	-	18,644	18,644	12,543
Sundry expenses	-	1,639	1,639	2,504
Subscriptions	-	-	-	250
Motor Vehicle Depreciation	-	9,000	9,000	2,576
Depreciation of Fixtures and Fittings	-	5,708	5,708	5,722
Depreciation of Equipment	-	12,477	12,477	13,354
Depreciation of Freehold Property	-	30,928	30,928	30,526
Zakat & Fitrana Payments	38,401	-	38,401	70,184
Collection for others-Special appeals payments	17,000	-	17,000	17,500
Qurbani payments	-	-	-	697
Funeral expenses	10,266	-	10,266	23,355
Service charges	-	-	-	3,248
Volunteer Expenses	-	2,280	2,280	2,025
Profit on disposal of motor Vehicles	-	(765)	(765)	-
	76,054	384,276	460,330	475,563
Fundraising Cost				
Youth, Dawah and Event Expenses	-	36,989	36,989	40,011
Other Property Expenses	-	16,872	16,872	6,903

KINGSTON MUSLIM ASSOCIATION

**Notes to the financial statements
for the year ended 31 March 2024**

..... continued

Advertisement	-	-	-	-
	<u>-</u>	<u>53,861</u>	<u>53,861</u>	<u>46,914</u>
Separate Material Items	-	-	-	-
Total Resources Expended	<u>76,054</u>	<u>438,137</u>	<u>514,191</u>	<u>522,477</u>

4. Auditors' remuneration

	2024	2023
	£	£
Auditors' remuneration	<u>4,200</u>	<u>3,650</u>

5. Tangible fixed assets	Freehold Property	Property Development	Fixtures, & fittings	Equipment	Motor Vehicle	Total
	£	£	£	£		£
At 1 April 2023	415,663	1,110,640	90,939	188,371	19,500	1,825,113
Additions	-	20,080	-	7,933	50,000	78,013
Disposals	-	-	-	-	(19,500)	(19,500)
At 31 March 2024	<u>415,663</u>	<u>1,130,720</u>	<u>90,939</u>	<u>196,304</u>	<u>50,000</u>	<u>1,883,626</u>
Depreciation						
At 1 April 2023	229,272	-	81,228	126,986	7,765	445,251
M/Vehicle Depn Disposal	-	-	-	-	(7,765)	(7,765)
Charge for the year	30,928	-	5,708	12,477	9,000	58,113
At 31 March 2024	<u>260,200</u>	<u>-</u>	<u>86,936</u>	<u>139,463</u>	<u>9,000</u>	<u>495,599</u>
Net book values						
At 31 March 2024	<u>155,463</u>	<u>1,130,720</u>	<u>4,003</u>	<u>56,841</u>	<u>41,000</u>	<u>1,388,027</u>
At 31 March 2023	<u>186,392</u>	<u>1,110,640</u>	<u>9,711</u>	<u>61,385</u>	<u>11,735</u>	<u>1,379,863</u>

KINGSTON MUSLIM ASSOCIATION

**Notes to the financial statements
for the year ended 31 March 2024**

..... continued

6. Current liabilities

	2024	2023
	£	£
PAYE Liability	3,153	437
Pension Contributions	869	511
Other Creditors	1,663	6,599
Accruals	7,406	6,179
	13,091	13,726

7. Movements in Funds

	At 1 April 2023	Incoming Resources	Outgoing Resources	At 31 March 2024
	£	£	£	£
Unrestricted Funds	1,135,867	414,178	(438,137)	1,111,908
Restricted Funds	624,790	110,565	(76,054)	659,301
Total	1,760,657	524,743	(514,191)	1,771,208

Restricted Funds

	At 1 April 2023	Incoming Resources	Outgoing Resources	At 31 March 2024
	£	£	£	£
Collection for others-Special appeals	12,128	-	(17,000)	(4,872)
Other Income -Covid Clinics	4100	-	-	4,100
Zakat & Fitrana	199	57,391	(38,401)	19,189
Sadaqah	119,014	-	-	119,014
Funeral Fund	82,051	48,119	(10,266)	119,904
Youth Fund	2,043	-	-	2,043
Interest fund account	1,340	5,055	-	6,395
Donations-Building works	397,113	-	(10,387)	386,726
Donations-Chair	952	-	-	952
Donations-Lighting	5,850	-	-	5,850
Total	624,790	110,565	(76,054)	659,301

KINGSTON MUSLIM ASSOCIATION

Notes to the financial statements for the year ended 31 March 2024

..... continued

8. (a) Bank interest received or donated to the charity is accounted for against the bank charges incurred by the charity and as such transferred to the unrestricted reserves. Any excess interest funds are carried forward as restricted funds.

(b) The restricted fixed assets funds are utilised for acquisition of relevant assets for the general usage of the charity objective and as such are transferred to general funds.

9. Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds
At 31 March 2024	£	£	£
Tangible Fixed Assets	1,388,027	-	1,388,027
Current Assets	396,272	-	396,272
Current Liabilities	(13,091)	-	(13,091)
	1,771,208	-	1,771,208
	1,771,208	-	1,771,208
	Unrestricted Funds	Restricted Funds	Total Funds
At 31 March 2023	£	£	£
Tangible Fixed Assets	1,379,863	-	1,379,863
Current Assets	394,520	-	394,520
Current Liabilities	(13,726)	-	(13,726)
	1,760,657	-	1,760,657
	1,760,657	-	1,760,657

10. Related Party Transactions

There were no transactions with the Trustees and the Management Committee during the year.

Previous year figures have been rearranged and regrouped wherever necessary.

KINGSTON MUSLIM ASSOCIATION

England & Wales - Charity number 274503

Accounts

Charity registration number 274503

KINGSTON MUSLIM ASSOCIATION

Trustees' Annual Report and Financial Statements

For the year ended 31 March 2023

**M.ZAIDI AND CO
CHARTERED ACCOUNTANTS
& STATUTORY AUDITORS**

241 Mitcham Road, London SW17 9JQ
Telephone: 0208 767 2300
Fax:0208 767 9110

KINGSTON MUSLIM ASSOCIATION

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**KINGSTON MUSLIM ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees present their annual report and financial statements for the year ended 31 March 2023 and confirm they comply with the Charities Act 1993, as amended by the Charities Act 2006, the Constitution and the Charities SORP 2005, as amended by Charities Act 2011.

Reference and Administrative Information

Charity Name: Kingston Muslim Association

Charity Registration Number: 274503

Principal Office: 55 East Road, Kingston upon Thames, Surrey, KT2 6EJ

Board of Trustees

Mr Nadir Barakzai (Chairman)

Mr Mazhar Khan

Mr Ebrahim Ismailjee

Mr Mohammed Patel

Mr Mohammed Javed Rafiq

Mr Nadeem Goodur

Structure, governance and management Governing document

The Kingston Muslim Association is constituted as a registered charity with the Charity Commission on 11th November 1977 under charity number 274503. It is governed by a Constitution last updated in September 2006. There are no plans to update the existing Constitution as the Charity will be transitioning to a new CIO structure under a new charity number.

Organisational structure

The charity Trustees and the Management Committee are responsible for the general oversight and management of the charity respectively. They give their time freely and receive no remuneration or other financial benefits.

To assist in the smooth running of the charity the trustees delegate work to sub-groups which then report back to the board. We also rely, from time to time, on working-groups to help oversee certain aspects of the charity's work. Until recently, these working groups existed for finance, operational development, and building, youth and community relations.

Objectives and activities

Our aims The objects of the charity are set out in the Constitution and are summarised as follows:

- To advance the Islamic faith in the Royal Borough of Kingston upon Thames area for the benefit of the public through the holding of prayer congregations, lectures, the public celebration of religious festivals and the distribution of literature on the Islamic faith to enlighten others.
- To advance the education of, and to provide facilities in the interests of social welfare for leisure-time occupation with the objective of improving the conditions of life for all residents of the Royal Borough of Kingston and the neighbourhood by the provision, maintenance and management of a community centre.

**KINGSTON MUSLIM ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Strategy

We want to make the Kingston Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about the Islamic faith, can gather to learn about Islam and worship.

We have separate facilities for women to pray and participate in other women-only activities at the Mosque.

An important part of our strategy is community welfare and education. We are considering appointing a new Head of religious Affairs, who will support the Board of Trustees to shape this part of the strategy and provide leadership in its execution. All our community facilities and activities including classes, health initiatives and seminars are widely advertised, and we welcome the participation of all in our local community, Muslim and non-Muslim alike. Through the Islamic Resource Centre (IRC) and specialist qualified staff members we facilitate counselling services, computer-training and language classes. Most of these activities are free and supported by donations or grant funding. Where a charge is made, concessions are made for students, people on means-tested benefits and pensioners.

Activities and achievements

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our Mosque and the wider community of Kingston in general.

Religious activities:

The KMA provides a centre for prayers and worship and is primarily focussed on the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers:

The Mosque is open for the five daily and the weekly Friday prayers. During the week we have over 100 people who regularly attend daily prayers and over 1400 who regularly attend Friday prayers.

Festivals:

During the month of Ramadan, the Mosque arranges food for those who wish to break their fasts together. The funding for the food is a mix of donations from local community members and the mosque funds. We celebrate both Eids (Eid-ul-Fitr and Eid-ul-Adha) with a number of congregational prayers that take place outdoors where possible, due to the large number of attendees, at a local suitable venue or at the mosque premises when the weather is inclement. At these festivals we endeavour to have some sort of activity arranged for the children, eg a funfair and there are usually stalls serving a variety of food.

**KINGSTON MUSLIM ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Funeral facilities

The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials and where a family is unable to pay for the burial the mosque provides financial aid. To date we have facilitated in excess of 600 funerals.

Islamic Marriage

The Mosque provides Muslim couples with an appropriate location for their Islamic Marriage. These marriages are conducted by our qualified Imams. Couples are issued with an official Nikkah certificate by the KMA once the ceremony has been performed.

Madrassa Classes:

Learning the Qur'an is considered an important element of religious education and training. We provide this facility for the young people in the Mosque. We have over 300 children, ranging from 6 to 16 years old, attending our Madrassa classes. We have experienced specialist teachers for this purpose, all of whom are Disclosure and Barring service (DBS) vetted.

Programmes on the Qur'an:

We regularly hold programmes on the Qur'an to improve our congregation's knowledge and appreciation of this text.

Islamic awareness

Primarily through the auspices of the Mosque's religious leaders, and "sisters" weekly classes and lectures, we engage in several activities that promote Islamic knowledge and awareness to the wider community. Our Mosque is also a member of the Inter-Faith Communities Forum for the Kingston area. We use this platform to promote inter-faith dialogue and social cohesion.

Zakat

The giving of alms (zakat) is a foundational pillar of Islam and is obligatory upon all Muslims who are eligible. Zakat is collected in proportion to a person's wealth, in accordance with the teaching of Islam, and is the giving of money for a number of specific purposes, including to help others, and to further the teachings of Islam.

A Muslim need not give Zakat through the Mosque but we do provide the opportunity for those attending the Mosque to give Zakat and we arrange its distribution for approved purposes.

Community activities

Our community hall and rooms provide a valuable educational and recreational resource to all in the local community. A wide variety of activities are organised and take place from our community centre.

**KINGSTON MUSLIM ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Hall and rooms

Our hall and meeting rooms will be used for local community functions and meetings. Our meeting rooms are also available to local Councillors and the two local MPs to host surgeries.

Indeed, the two MPs also visit the mosque, from time to time, and have addressed the community on a few occasions before Friday congregational prayers.

Community English Language Project

Through the Islamic Resource Centre, we help facilitate the providing of English language classes to enable those community members that need them to settle and integrate more easily into the local community. Several families have joined this scheme, and all have made considerable progress in obtaining a functional understanding and use of English in day-to-day situations.

Principal funding sources

The charity's main source of income is derived from the receipt of donations each week after Friday prayers. Given the economic conditions currently affecting our local community this level of voluntary giving is both generous and encouraging. Funeral donations have become another funding source, to specifically help with much needed funeral support.

Investment policy and objectives

The charity has no long-term investments planned as such though we are looking at how we can increase space as the current capacity is very limited for Friday and Eid prayers. Our cash reserves are held in non-interest bearing deposit accounts.

Plans for future periods

The last 12 months marked another challenging period, post COVID, for the KMA due to the economic downturn. However, we have ensured the KMA remains on a secure financial footing and have maintained a period of stability in the organisation - this was shown to be critical during the financial period considering the financial downturn.

For the next financial year (2023/2024) our aims are as follows:

- Maintain stability and continuity of services in KMA
- Always safeguarding the financial health of the KMA, but especially considering the changing environment arising from the economic downturn.
- To focus on improving the KMA outreach program to vulnerable groups including the youth, women and the elderly.
- Ensuring that value for money is achieved from the KMA's asset base and expenditure.

**KINGSTON MUSLIM ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

- We are considering having open door sessions, with refreshments, and inviting members of the local community to learn about Islam and visit the Mosque.

- Due primarily to Covid restrictions, health seminars and consultations were paused. We plan to resume these free health check-ups and consultations for the benefit of our congregation and the wider community. These sessions will provide valuable information to those at risk from heart disease, high blood pressure, diabetes, and hearing difficulties.

Reserves Policy

Charity funds are maintained as Restricted reserves and Unrestricted reserves. For the current year, Unrestricted reserves are £1,135,867 and Restricted reserves are £624,790.

Statement of Trustees' responsibilities

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

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


In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business


The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution.

They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on and signed on its behalf by


.....
Mr. Nadir Barakzai
(Chairman)

Date: 26/1/24


.....
Mr. Mazhar Khan
(Trustee)

Date: 26/1/24

**INDEPENDENT AUDITOR'S REPORT TO
THE TRUSTEES OF KINGSTON MUSLIM ASSOCIATION
FOR THE YEAR ENDED 31st MARCH 2023**

Opinion

We have audited the financial statements of Kingston Muslim Association for the year ended 31st March 2023, which comprise the statement of financial activities, the balance sheet, and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023, and of its incoming resources and application of resources, for the period then ended;
- have been prepared in accordance with United Kingdom Generally Accepted Accounting Practice and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

INDEPENDENT AUDITOR'S REPORT TO
THE TRUSTEES OF KINGSTON MUSLIM ASSOCIATION
FOR THE YEAR ENDED 31st MARCH 2023

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by Exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustees

The trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

INDEPENDENT AUDITOR'S REPORT TO
THE TRUSTEES OF KINGSTON MUSLIM ASSOCIATION
FOR THE YEAR ENDED 31st MARCH 2023

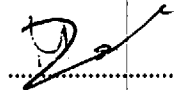
Our responsibilities for the audit of the financial statements

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

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

Use of our report

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



.....
Mr M Zaidi (Senior Statutory Auditor)
For and on behalf of M.Zaidi & Co
Chartered Accountants & statutory Auditors
241 Mitcham Road
London
SW17 9JQ

Date:.....29/11/24

KINGSTON MUSLIM ASSOCIATION

**Statement of Financial Activities
For the Year Ended 31 March 2023**

	Notes	Restricted Fund	Unrestricted Fund	2023 Total Fund	2022 Total Fund
Incoming Resources	2				
Donations & Legacies Received		41,211	363,194	404,405	357,639
Income from Charitable Activities		28,642	70,007	98,649	71,793
Income from Investments		1,617	5,340	6,957	5,608
Total Incoming Resources		<u>71,470</u>	<u>438,541</u>	<u>510,011</u>	<u>435,040</u>
Resources Expended	3				
Direct Charitable Expenditure		121,510	354,053	475,563	315,960
Fundraising Cost			46,914	46,914	19,091
Separate Material Items		-	-	-	-
Total Resources Expended		<u>121,510</u>	<u>400,967</u>	<u>522,477</u>	<u>335,051</u>
Net Incoming Resources for the year	11	(50,040)	37,574	(12,466)	99,989
Total Funds brought forward		<u>674,830</u>	<u>1,098,293</u>	<u>1,773,123</u>	<u>1,673,133</u>
Total Fund at 31 March 2023		<u><u>624,790</u></u>	<u><u>1,135,867</u></u>	<u><u>1,760,657</u></u>	<u><u>1,773,122</u></u>

KINGSTON MUSLIM ASSOCIATION

Balance Sheet


As at 31st March 2023

	Notes	2023	2022
		£	£
Fixed Assets	5		
Tangible fixed assets		1,379,863	1,415,807
 Current Assets			
Cash at bank		394,446	367,436
Cash in hand		74	74
		394,520	368,931
 Current Liabilities	6		
Sundry payables and accruals		13,726	11,615
		13,726	11,615
 Net Current Assets		380,794	357,316
Net Assets		1,760,657	1,773,123
 <u>Accumulated Fund Account</u>			
Accumulated Funds		1,773,123	1,673,134
Income over expenditure		(12,466)	99,989
	9	1,760,657	1,773,123

The above financial statements were approved by the trustees on 20/1/24.



Mr Nadir Barakzai
 Chairman



Mr Mazhar Khan
 Trustee

KINGSTON MUSLIM ASSOCIATION

Notes to the financial statements for the year ended 31 March 2023

1. Accounting policies

1.1. Accounting convention

The financial statements have been prepared under historical cost convention, in accordance with Accounting and Reporting by Charities - Charities Act 2011 and with applicable Accounting Standards.

Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.2 Incoming Resources

Recognition of Incoming Resources

These are included in Statement of Financial Activities (SOFA) when:

- the charity became entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fund raising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and donations only included on the SOFA when the charity has unconditional entitlement to the resources.

1.2. Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

1.3 Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred.

KINGSTON MUSLIM ASSOCIATION

Notes to the financial statements for the year ended 31 March 2023

..... continued

1.4 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land & Building	-	Straight line over 50 years
Fixtures, fittings and equipment	-	18% reducing balance
Carpets and Air Conditioning	-	10 years
Motor vehicles	-	18% Reducing Balance

2. Incoming Resources

	Restricted Fund	Unrestricted Fund	2023 £	2022 £
Donations & Legacies Received				
Donations	-	320,905	320,905	267,985
Membership subscriptions	-	1,412	1,412	576
Donations-Buildings & Roof Works	-	2,186	2,186	460
HMRC JRS Grant	-	-	-	10,020
Zakat & Fitrana	29,213	-	29,213	37,273
Collections for others-Special appeals	11,998	-	11,998	12,900
Sadaqah	-	38,691	38,691	28,425
	<u>41,211</u>	<u>363,194</u>	<u>404,405</u>	<u>357,639</u>
Income from Charitable Activities				
Nikkah Certificates	-	1,740	1,740	1,760
Other Income-Covid Clinics	-	12,070	12,070	4,100
Madarasa fees receipts	-	56,197	56,197	43,751
Funeral Fund	28,642	-	28,642	22,182
	<u>28,642</u>	<u>70,007</u>	<u>98,649</u>	<u>71,793</u>
Income from Investments				
Rent receivable - 43 Acre Road	-	5,340	5,340	5,580
Interest received	1,617	-	1,617	28
	<u>1,617</u>	<u>5,340</u>	<u>6,957</u>	<u>5,608</u>
Total Incoming Resources	<u>71,470</u>	<u>438,541</u>	<u>510,011</u>	<u>435,040</u>

KINGSTON MUSLIM ASSOCIATION

Notes to the financial statements for the year ended 31 March 2023

..... continued

3. Resources Expended	Restricted Funds	Unrestricted Funds	2023 £	2022 £
Direct Charitable Expenditure				
Salary and NIC	-	98,278	98,278	79,548
Employer's NI contributions	-	3,270	3,270	2,099
Employer Pension Contributions	-	2,106	2,106	1,638
Madrassa Expenses	-	55,152	55,152	40,064
Council tax	-	3,244	3,244	3,542
Gas, electricity and water	-	24,525	24,525	11,028
Insurance	-	5,070	5,070	5,655
Repairs and Maintenance	9,774	-	9,774	3,057
Printing, postage and stationary	-	1,731	1,731	914
Telephone & Internet	-	1,733	1,733	1,676
Cleaning	-	5,960	5,960	2,590
Religious & IT Services	-	23,388	23,388	23,400
Legal & Professional fees	-	44,194	44,194	2,425
PAYE charges	-	450	450	-
Accountancy	-	2,400	2,400	2,100
Audit	-	3,650	3,650	3,300
Bank charges	-	6,154	6,154	4,646
Security Expenses	-	12,543	12,543	725
Sundry expenses	-	2,504	2,504	3,612
Subscriptions	-	250	250	-
Motor Vehicle Depreciation	-	2,576	2,576	3,141
Depreciation of Fixtures and Fittings	-	5,722	5,722	4,920
Depreciation of Equipment	-	13,354	13,354	14,639
Depreciation of Freehold Property	-	30,526	30,526	30,526
Zakat Payments	70,184	-	70,184	27,851
Collection for others-Special appeals payments	17,500	-	17,500	12,900
Qurbani payments	697	-	697	11,062
Funeral expenses	23,355	-	23,355	17,732
Service charges	-	3,248	3,248	-
Volunteer Expenses	-	2,025	2,025	-
	121,510	354,053	475,563	315,960
Fundraising Cost				
Youth, Dawah and Event Expenses	-	40,011	40,011	11,938
43 Acre Road Expenses (let out)	-	6,903	6,903	6,919
Advertisement	-	-	-	234

KINGSTON MUSLIM ASSOCIATION

**Notes to the financial statements
for the year ended 31 March 2023**

..... continued

		<u> </u>	<u> </u>	<u> </u>	<u> </u>		
		-	46,914	46,914	19,091		
	Separate Material Items	-	-	-	-		
	Total Resources Expended	<u>121,510</u>	<u>400,967</u>	<u>522,477</u>	<u>335,051</u>		
4.	Auditors' remuneration			2023	2022		
				£	£		
	Auditors' remuneration			<u>3,650</u>	<u>3,300</u>		
5.	Tangible fixed assets	Freehold Property	Property Development	Fixtures, & fittings	Equipment	Motor Vehicle	Total
		£	£	£	£		£
	At 1 April 2022	415,663	1,110,640	82,755	180,321	19,500	1,808,879
	Additions	-	-	8184	8,050	-	16,234
	At 31 March 2023	<u>415,663</u>	<u>1,110,640</u>	<u>90,939</u>	<u>188,371</u>	<u>19,500</u>	<u>1,825,113</u>
	Depreciation						
	At 1 April 2022	198,745	-	75,506	113,632	5,189	393,072
	Charge for the year	30,526	-	5,722	13,354	2,576	52,178
	At 31 March 2023	<u>229,271</u>	<u>-</u>	<u>81,228</u>	<u>126,986</u>	<u>7,765</u>	<u>445,250</u>
	Net book values						
	At 31 March 2023	<u>186,392</u>	<u>1,110,640</u>	<u>9,711</u>	<u>61,385</u>	<u>11,735</u>	<u>1,379,863</u>
	At 31 March 2022	<u>216,918</u>	<u>1,110,640</u>	<u>7,249</u>	<u>66,689</u>	<u>14,311</u>	<u>1,415,807</u>

KINGSTON MUSLIM ASSOCIATION

Notes to the financial statements for the year ended 31 March 2023

..... continued

6. Current liabilities

	2023	2022
	£	£
PAYE Liability	437	-
Pension Contributions	511	350
Other Creditors	6,599	5,767
Accruals	6,179	5,498
	13,726	11,615
	13,726	11,615

7. Movements in Funds

	At 1 April 2022	Incoming Resources	Outgoing Resources	At 31 March 2023
	£	£	£	£
Unrestricted Funds	1,098,292	438,541	(400,967)	1,135,867
Restricted Funds	674,830	71,470	(121,510)	624,790
Total	1,773,122	510,011	(522,477)	1,760,657
	1,773,122	510,011	(522,477)	1,760,657

Restricted Funds

	At 1 April 2022	Incoming Resources	Outgoing Resources	At 31 March 2023
	£	£	£	£
Collection for others-Special appeals	17,630	11,998	(17,500)	12,128
Other Income -Covid Clinics	4100	-	-	4,100
Zakat & Fitrana	41,170	29,213	(70,184)	199
Sadaqah	119,711	-	(697)	119,014
Funeral Fund	76,764	28,642	(23,355)	82,051
Youth Fund	2,043	-	-	2,043
Interest fund account	(277)	1,617	-	1,340
Donations-Building works	406,887	-	(9,774)	397,113
Donations-Chair	952	-	-	952
Donations-Lighting	5,850	-	-	5,850
Total	674,830	71,470	(121,510)	624,790
	674,830	71,470	(121,510)	624,790

KINGSTON MUSLIM ASSOCIATION

Notes to the financial statements for the year ended 31 March 2023

..... continued

8. (a) Bank interest received or donated to the charity is accounted for against the bank charges incurred by the charity and as such transferred to the unrestricted reserves. Any excess interest funds are carried forward as restricted funds.
- (b) The restricted fixed assets funds are utilised for acquisition of relevant assets for the general usage of the charity objective and as such are transferred to general funds.

9. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 31 March 2023			
Tangible Fixed Assets	1,379,863	-	1,379,863
Current Assets	394,520	-	394,520
Current Liabilities	(13,726)	-	(13,726)
	1,760,657	-	1,760,657
	1,760,657	-	1,760,657
	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 31 March 2022			
Tangible Fixed Assets	1,415,807	-	1,415,807
Current Assets	(376,671)	745,602	368,931
Current Liabilities	(11,615)	-	(11,615)
	1,027,521	745,602	1,773,123
	1,027,521	745,602	1,773,123

10. Related Party Transactions

There were no transactions with the Trustees and the Management Committee during the year.

Previous year figures have been rearranged and regrouped wherever necessary.

KINGSTON MUSLIM ASSOCIATION

**Notes to the financial statements
for the year ended 31 March 2023**

..... continued

11. Causes of significant rise in expenditure

The loss incurred of £12,466 is due to the following reasons:

Salaries - Employed the services of a scholar during the year.

Madressah - Increase in the number of teaching contractors due to an increase in the number of students.

Gas Electricity and Water - due to an increase of electricity and gas prices.

Legal and Professional - an extraordinary item concerning two musallees causing damage to mosque property and of harassing and assulting a member of staff. These cases are criminal and civil in nature.

Cleaning costs - due to covid conditions, specialist cleaning was required on a weekly basis for the congregations protection

Youth, Dawah and Event Expenses - increase is primarily due to Iftaar and itikaf and Eid expenses following covid restrictions of the previous year and of supporting a kingston youth group.

Zakat distribution in this year has increased over the previous year as a result of undistributed zakat from previous years. These were distributed to registered charities in the UK.

KINGSTON MUSLIM ASSOCIATION

England & Wales - Charity number 274503

Accounts

Charity registration number 274503

KINGSTON MUSLIM ASSOCIATION

Trustees' Annual Report and Financial Statements

For the year ended 31 March 2022

**M.ZAIDI AND CO
CHARTERED ACCOUNTANTS
& STATUTORY AUDITORS**

241 Mitcham Road, London SW17 9JQ

Telephone: 0208 767 2300

Fax:0208 767 9110

KINGSTON MUSLIM ASSOCIATION

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**KINGSTON MUSLIM ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees present their annual report and financial statements for the year ended 31 March 2022 and confirm they comply with the Charities Act 1993, as amended by the Charities Act 2006, the Constitution and the Charities SORP 2005, as amended by Charities Act 2011.

Reference and Administrative Information

Charity Name: Kingston Muslim Association

Charity Registration Number: 274503

Principal Office: 55 East Road, Kingston upon Thames, Surrey, KT2 6EJ

Board of Trustees

Mr Nadir Barakzai (Chairman)

Mr Ebrahim Ismailjee

Mr Nadeem Goodur

Mr Mohammed Patel

Mr Mohammed Javed Rafiq

Mr Mazhar Khan

Structure, governance and management Governing document

The Kingston Muslim Association is constituted as a registered charity with the Charity Commission on 11th November 1977 under charity number 274503. It is governed by a Constitution last updated in September 2006.

Organisational structure

The charity Trustees and the Management Committee are responsible for the general oversight and management of the charity respectively. They give their time freely and receive no remuneration or other financial benefits.

To assist in the smooth running of the charity the trustees delegate work to sub-groups which then report back to the board. We also rely, from time to time, on working-groups to help oversee certain aspects of the charity's work. Until recently, these working groups existed for finance, operational development, building, youth and community relations.

Objectives and activities

Our aims The objects of the charity are set out in the Constitution and are summarised as follows:

- To advance the Islamic faith in the Royal Borough of Kingston upon Thames area for the benefit of the public in particular through the holding of prayer meetings, lectures, the public celebration of religious festivals and the distribution of literature on the Islamic faith to enlighten others.
- To advance the education of, and to provide facilities in the interests of social welfare for leisure-time occupation with the objective of improving the conditions of life for all residents of the Royal Borough of Kingston and the neighbourhood by the provision, maintenance and management of a community centre.

**KINGSTON MUSLIM ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Strategies

We want to make the KMA an accessible and welcoming venue where all Muslims, or those who wish to know more about the Islamic faith, can gather together to learn about their religion and worship. We have also provided facilities for women to pray and carry out other activities at the Mosque.

The Mosque is open at all times for daily prayers, the Friday prayers being a focus of our activities. This was restricted for a period of the year due to the COVID-19 pandemic which in turn adversely impacted Friday prayer donations.

An important part of our strategy is community welfare and education. All our community facilities and activities including classes, health initiatives and seminars are widely advertised and we welcome the participation of all in our local community, Muslim and non-Muslim alike. Through the Islamic Resource Centre (IRC) we facilitate counselling services, computer-training and language classes. Most of these activities are free and supported by donations or grant funding. Where a charge is made, concessions are made for students, people on means-tested benefits and pensioners.

Activities and achievements

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our Mosque and the wider community of Kingston in general.

Religious activities:

The KMA provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers:

The Mosque is open all day for daily and Friday prayers. During the week we have over 100 people who regularly attend daily prayers and over 1400 who regularly attend Friday prayers. This was restricted for a period of the year due to the COVID-19 pandemic.

Festivals:

During the month of Ramadan the Mosque arranges food for those who wish to break their fasts together. We celebrate both Eids (Eid-ul-Fitr and Eid-ul-Adha) with a number of congregational prayers that take place at the mosque also, where we distribute sweets. This was adversely impacted by Covid-19 restrictions.

Funeral facilities

The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials.

**KINGSTON MUSLIM ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Islamic Marriage

The Mosque provides Muslim couples with an appropriate location for their Islamic Marriage. These marriages are conducted by our qualified Imams. Couples are issued with an official certificate by the KMA once the ceremony has been performed.

Madrassa Classes:

Learning the Qur'an is considered an important element of religious education and training. We provide this facility for the young people in the Mosque. We have over 230 children attending our Madrassa classes. We have experienced specialist teachers for this purpose.

Programmes on the Qur'an:

We regularly hold programmes on the Qur'an to improve our congregation's knowledge and appreciation of this text.

Islamic awareness:

We engage in a number of activities that promote Islamic knowledge and awareness to the wider community. During our annual event held in Kingston town centre, known as the BIG Date, we offer food and invite members of the local community to learn about Islam and visit the Mosque.

Our Mosque is a member of the Inter-Faith Communities Forum for the Kingston area. We use this platform to promote inter-faith dialogue and social cohesion.

Zakat:

It is a part of our faith that all who are able should offer Zakat. Zakat is collected in proportion to a person's means, in accordance with the teaching of Islam, and is the giving of money for a number of specific purposes, including to help others, and to further the teachings of Islam.

A Muslim need not give Zakat through the Mosque but we do provide the opportunity for those attending the Mosque to give Zakat and we arrange its distribution for approved purposes.

Community activities:

Our community hall and rooms provide a valuable educational and recreational resource to all in our local community. A wide variety of activities are organised and take place from our community centre.

Hall and rooms:

Our hall and meeting rooms are available for use by local groups and organisations. This year alone the facilities have been used by the local karate club as well as for local community functions and meetings. Our meeting rooms are also available to local Councillors and the two local MPs to host surgeries. Indeed, the two MPs also visit the mosque, from time to time, and have addressed the community on a number of occasions before Friday congregational prayers.

**KINGSTON MUSLIM ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Health seminars and consultations:

Free health check-ups and consultations have been organised at the KMA for the benefit of our congregation and the wider community. These sessions have provided valuable information to those at risk from heart disease, blood pressure and diabetes.

Community English Language Project:

Through the Islamic Resource Centre, we help facilitate the providing of English language classes to enable those community members that need them to settle and integrate more easily into the local community. A number of families have joined this scheme and all have made considerable progress in obtaining a functional understanding and use of English in day-to-day situations.

Partnership working and performance review

In developing our community programmes we are pleased to work in consultation and cooperation with a range of organisations which include amongst others, Kingston Council (KC) and Kingston Voluntary Action (KVA). We look to all our local community organisations as potential partners and are happy to collaborate wherever possible.

Principal funding sources

The charity's main source of income is derived from the receipt of donations each week after Friday prayers. Given the economic conditions currently affecting our local community this level of voluntary giving is both generous and encouraging. Funeral donations have become another source of funding for the KMA.

Investment policy and objectives

The charity has no long-term investments. Our cash reserves are held in deposit accounts.

Plans for future periods

The last 12 months marked a challenging period for the KMA due to COVID-19. However, we have ensured the KMA is on secure financial footing and have maintained a period of stability in the organisation - this was shown to be critical during the financial period in light of COVID-19.

For the next financial year (2022/2023) our aims are as follows:

- Maintain stability and continuity of services in KMA
- Safeguarding the financial health of the KMA at all times, but especially in light of the changing environment arising from the COVID-19 pandemic

**KINGSTON MUSLIM ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

- To focus on improving the KMA outreach program to vulnerable groups including the youth, women and the elderly
- Ensuring that value for money is achieved from the KMA's asset base and expenditure.

Reserves Policy

Charity funds are maintained as Restricted reserves and Unrestricted reserves. For the current year, Unrestricted reserves are £1,098,292 and Restricted reserves are £674,830.

Statement of Trustees' responsibilities

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

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

In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution.

They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on and signed on its behalf by

M N Barakzai
06/04/2023 12:25:01

Mr Nadir Barakzai
.....
Mr. Nadir Barakzai
(Chairman)

Date:.....

M M Khan
06/04/2023 12:09:33

M M Khan
.....
Mr. Mazhar Khan
(Trustee)

Date:.....

**INDEPENDENT AUDITOR'S REPORT TO
THE TRUSTEES OF KINGSTON MUSLIM ASSOCIATION
FOR THE YEAR ENDED 31st MARCH 2022**

Opinion

We have audited the financial statements of Kingston Muslim Association for the year ended 31st March 2022, which comprise the statement of financial activities, the balance sheet, and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022, and of its incoming resources and application of resources, for the period then ended;
- have been prepared in accordance with United Kingdom Generally Accepted Accounting Practice and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

INDEPENDENT AUDITOR'S REPORT TO
THE TRUSTEES OF KINGSTON MUSLIM ASSOCIATION
FOR THE YEAR ENDED 31st MARCH 2022

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by Exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustees

The trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**INDEPENDENT AUDITOR'S REPORT TO
THE TRUSTEES OF KINGSTON MUSLIM ASSOCIATION
FOR THE YEAR ENDED 31st MARCH 2022**

Our responsibilities for the audit of the financial statements

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

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

Use of our report

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

M.Z & C C A & R Auditors
06/04/2023 13:06:25

M. Zaidi & Co Chartered Accountants & Registered

~~Auditors~~ **Mr M Zaidi (Senior Statutory Auditor)**

**For and on behalf of M.Zaidi & Co
Chartered Accountants & statutory Auditors
241 Mitcham Road
London
SW17 9JQ**

Date:.....

KINGSTON MUSLIM ASSOCIATION

**Statement of Financial Activities
For the Year Ended 31 March 2022**

	Notes	Restricted Fund	Unrestricted Fund	2022 Total Fund	2021 Total Fund
Incoming Resources	2				
Donations & Legacies Received		79,058	278,581	357,639	194,876
Income from Charitable Activities		26,282	45,511	71,793	119,756
Income from Investments		28	5,580	5,608	5,524
Total Incoming Resources		<u>105,368</u>	<u>329,672</u>	<u>435,040</u>	<u>320,156</u>
Resources Expended	3				
Direct Charitable Expenditure		72,602	243,358	315,960	307,566
Fundraising Cost			19,091	19,091	4,311
Separate Material Items		-	-	-	-
Total Resources Expended		<u>72,602</u>	<u>262,449</u>	<u>335,051</u>	<u>311,877</u>
Net Incoming Resources for the year		32,766	67,223	99,989	8,279
Total Funds brought forward		<u>642,064</u>	<u>1,031,069</u>	<u>1,673,133</u>	<u>1,664,854</u>
Total Fund at 31 March 2022		<u>674,830</u>	<u>1,098,292</u>	<u>1,773,122</u>	<u>1,673,133</u>

KINGSTON MUSLIM ASSOCIATION

Balance Sheet

As at 31st March 2022

	Notes	2022	2021
		£	£
Fixed Assets	5		
Tangible fixed assets		1,415,807	1,464,898
Current Assets			
Cash at bank		367,436	217,161
Cash in hand		74	74
		<u>368,931</u>	<u>220,004</u>
Current Liabilities	6		
Sundry payables and accruals		11,615	11,769
		<u>11,615</u>	<u>11,769</u>
Net Current Assets		<u>357,316</u>	<u>208,235</u>
Net Assets		<u>1,773,123</u>	<u>1,673,133</u>
<u>Accumulated Fund Account</u>			
Accumulated Funds		1,673,134	1,664,854
Income over expenditure		99,989	8,279
		<u>1,773,123</u>	<u>1,673,133</u>

The above financial statements were approved by the trustees on

M N Barakzai
06/04/2023 12:25:01

Mr Nadir Barakzai

.....
Mr Nadir Barakzai
Chairman

M M Khan
06/04/2023 12:09:33

Mr Mazhar Khan

.....
Mr Mazhar Khan
Trustee

KINGSTON MUSLIM ASSOCIATION**Notes to the financial statements
for the year ended 31 March 2022****1. Accounting policies****1.1. Accounting convention**

The financial statements have been prepared under historical cost convention, in accordance with Accounting and Reporting by Charities - Charities Act 2011 and with applicable Accounting Standards.

Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.2 Incoming Resources**Recognition of Incoming Resources**

These are included in Statement of Financial Activities (SOFA) when:

- the charity became entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fund raising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and donations only included on the SOFA when the charity has unconditional entitlement to the resources.

1.2. Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

1.3 Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred.

KINGSTON MUSLIM ASSOCIATION

**Notes to the financial statements
for the year ended 31 March 2022**

..... continued

1.4 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land & Building	-	Straight line over 50 years
Fixtures, fittings and equipment	-	18% reducing balance
Carpets and Air Conditioning-	10 years	
Motor vehicles	-	18% Reducing Balance

2. Incoming Resources

	Restricted Fund	Unrestricted Fund	2022 £	2021 £
Donations & Legacies Received				
Donations	-	267,985	267,985	137,998
Membership subscriptions	-	576	576	155
Donations-Buildings & Roof Works	460	-	460	1,876
HMRC JRS Grant	-	10,020	10,020	27,266
Zakat	37,273	-	37,273	17,219
Collections for others-Special appeals	12,900	-	12,900	-
Sadaqah & Fitrana	28,425	-	(28,425)	10,362
	<u>79,058</u>	<u>278,581</u>	<u>357,639</u>	<u>194,876</u>
Income from Charitable Activities				
Nikkah Certificates	-	1,760	1,760	2,605
Other Income-Covid Clinics	4,100	-	4,100	-
Madarasa fees receipts	-	43,751	43,751	37,184
Funeral Fund	22,182	-	22,182	79,967
	<u>26,282</u>	<u>45,511</u>	<u>71,793</u>	<u>119,756</u>
Income from Investments				
Rent receivable - 43 Acre Road	-	5,580	5,580	5,460
Interest received	28	-	28	64
	<u>28</u>	<u>5,580</u>	<u>5,608</u>	<u>5,608</u>
Total Incoming Resources	<u>105,368</u>	<u>329,672</u>	<u>435,040</u>	<u>320,156</u>

KINGSTON MUSLIM ASSOCIATION

**Notes to the financial statements
for the year ended 31 March 2022**

..... continued

3. Resources Expanded	Restricted	Unrestricted	2022	2021
	Funds	Funds	£	£
Direct Charitable Expenditure				
Salary and NIC	-	79,548	79,548	72,308
Employer's NI contributions	-	2,099	2,099	1,129
E'er Pension Contributions	-	1,638	1,638	1,288
Madrasa Expenses	-	40,064	40,064	39,755
Council tax	-	3,542	3,542	3,349
Gas, electricity and water	-	11,028	11,028	16,411
Insurance	-	5,655	5,655	6,290
Repairs and Maintenance	3,057	-	3,057	7,978
Printing, postage and stationary	-	914	914	1,153
Telephone & Internet	-	1,676	1,676	1,567
Cleaning	-	2,590	2,590	12,965
Religious & IT Services	-	23,400	23,400	25,292
Legal & Professional fees	-	2,425	2,425	3,084
PAYE charges	-	420	420	-
Accountancy	-	2,100	2,100	2,400
Audit	-	3,300	3,300	3,300
Bank charges	-	4,646	4,646	2,271
Security Expenses	-	725	725	-
Sundry expenses	-	3,612	3,612	1,148
Subscriptions	-	750	750	-
Motor Vehicle Depreciation	-	3,141	3,141	2,048
Depreciation of Fixtures and Fittings	-	4,920	4,920	4,941
Depreciation of Equipment	-	14,639	14,639	16,945
Depreciation of Freehold Property	-	30,526	30,526	30,526
Zakat Payments	27,851	-	27,851	17,649
Collection for others-Special appeals payments	12,900	-	12,900	-
Sadaqah and Fitrana payments	11,062	-	11,062	6,638
Funeral expenses	17,732	-	17,732	26,762
Interest donated	-	-	-	369
	<u>72,602</u>	<u>243,358</u>	<u>315,960</u>	<u>307,566</u>
Fundraising Cost				
Youth, Dawah and Event Expenses	-	11,938	11,938	-
43 Acre Road Expenses (let out)	-	6,919	6,919	4,311
Advertisement	-	234	234	-

KINGSTON MUSLIM ASSOCIATION

Notes to the financial statements
for the year ended 31 March 2022

..... continued

	-	<u>19,091</u>	<u>19,091</u>	<u>4,311</u>
Separate Material Items	-	-	-	-
Total Resources Expanded	<u>72,602</u>	<u>262,449</u>	<u>335,051</u>	<u>311,877</u>

4. Auditors' remuneration

	2022	2021
	£	£
Auditors' remuneration	<u>3,300</u>	<u>3,300</u>

5. Tangible fixed assets	Freehold Property	Property Development	Fixtures, & fittings	Equipment	Motor Vehicle	Total
	£	£	£	£		£
At 1 April 2021	415,663	1,110,640	82,755	176,187	19,500	1,804,745
Additions	-	-	-	4,134	-	4,134
At 31 March 2022	<u>415,663</u>	<u>1,110,640</u>	<u>82,755</u>	<u>180,321</u>	<u>19,500</u>	<u>1,808,879</u>
Depreciation						
At 1 April 2021	168,219	-	70,586	98,993	2,048	339,846
Charge for the year	<u>30,526</u>	-	<u>4,920</u>	<u>14,639</u>	<u>3,141</u>	<u>53,226</u>
At 31 March 2022	<u>198,745</u>	-	<u>75,506</u>	<u>113,632</u>	<u>5,189</u>	<u>393,072</u>
Net book values						
At 31 March 2022	<u>216,918</u>	<u>1,110,640</u>	<u>7,249</u>	<u>66,689</u>	<u>14,311</u>	<u>1,415,807</u>
At 31 March 2021	<u>247,444</u>	<u>1,110,640</u>	<u>12,169</u>	<u>77,194</u>	<u>17,452</u>	<u>1,464,898</u>

KINGSTON MUSLIM ASSOCIATION

**Notes to the financial statements
for the year ended 31 March 2022**

..... continued

6. Current liabilities

	2022	2021
	£	£
Pension Contributions	350	305
Other Creditors	5,767	64
Accruals	5,498	11,400
	<u>11,615</u>	<u>11,769</u>

7. Movements in Funds

	At 1 April 2021	Incoming Resources	Outgoing Resources	At 31 March 2022
	£	£	£	£
Unrestricted Funds	1,031,069	329,672	(262,449)	1,098,292
Restricted Funds	642,064	105,368	(72,602)	674,830
Total	<u>1,673,133</u>	<u>435,040</u>	<u>(335,051)</u>	<u>1,773,122</u>

Restricted Funds

	At 1 April 2021	Incoming Resources	Outgoing Resources	At 31 March 2022
	£	£	£	£
Collection for others-Special appeals	17,630	12,900	12,900	17,630
Other Income -Covid Clinics	-	4,100	-	4,100
Zakat	31,748	37,273	(27,851)	41,170
Sadaqah & Fitrana	102,348	28,425	(11,062)	119,711
Funeral Fund	72,314	22,182	(17,732)	76,764
Youth Fund	2,043	-	-	2,043
Interest fund account	(305)	28	-	(277)
Donations-Building works	409,484	460	(3,057)	406,887
Donations-Chair	952	-	-	952
Donations-Lighting	5,850	-	-	5,850
Total	<u>642,064</u>	<u>105,368</u>	<u>(72,602)</u>	<u>674,830</u>

KINGSTON MUSLIM ASSOCIATION

**Notes to the financial statements
for the year ended 31 March 2022**

..... continued

8. (a) Bank interest received or donated to the charity is accounted for against the bank charges incurred by the charity and as such transferred to the unrestricted reserves. Any excess interest funds are carried forward as restricted funds.
- (b) The restricted fixed assets funds are utilised for acquisition of relevant assets for the general usage of the charity objective and as such are transferred to general funds.

9. **Analysis of Net Assets Between Funds**

	Unrestricted Funds	Restricted Funds	Total Funds
At 31 March 2022	£	£	£
Tangible Fixed Assets	1,415,807	-	1,415,807
Current Assets	(376,671)	745,602	368,931
Current Liabilities	(11,615)	-	(11,615)
	1,027,521	745,602	1,773,123
At 31 March 2021	£	£	£
Tangible Fixed Assets	1,464,898	-	1,464,898
Current Assets	(445,598)	665,602	220,004
Current Liabilities	(11,769)	-	(11,769)
	1,007,531	665,602	1,673,133

10. **Related Party Transactions**

There were no transactions with the Trustees and the Management Committee during the year.

Previous year figures have been rearranged and regrouped wherever necessary.

KINGSTON MUSLIM ASSOCIATION

England & Wales - Charity number 274503

Accounts

Charity registration number 274503

KINGSTON MUSLIM ASSOCIATION

Trustees' Annual Report and Financial Statements

For the year ended 31 March 2021

**M.ZAIDI AND CO
CHARTERED ACCOUNTANTS
& STATUTORY AUDITORS**

241 Mitcham Road, London SW17 9JQ
**Telephone: 0208 767 2300
Fax:0208 767 9110**

KINGSTON MUSLIM ASSOCIATION

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**KINGSTON MUSLIM ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees present their annual report and financial statements for the year ended 31 March 2021 and confirm they comply with the Charities Act 1993, as amended by the Charities Act 2006, the Constitution and the Charities SORP 2005, as amended by Charities Act 2011.

Reference and Administrative Information

Charity Name: Kingston Muslim Association

Charity Registration Number: 274503

Principal Office: 55 East Road, Kingston upon Thames, Surrey, KT2 6EJ

Board of Trustees

Mr Mohamed Atif Bhatti (Chairman)

Mr Shoib Ali Khan

Mr Osman Ali

Mr Adnan Ali

Mr Bilal Ahmed

Mr Tahmur Huq

Mr Murtaza Bukhari

Structure, governance and management Governing document

The Kingston Muslim Association is constituted as a registered charity with the Charity Commission on 11th November 1977 under charity number 274503. It is governed by a Constitution last updated in September 2006.

Organisational structure

The charity Trustees and the Management Committee are responsible for the general oversight and management of the charity respectively. They give their time freely and receive no remuneration or other financial benefits.

To assist in the smooth running of the charity the trustees delegate work to sub-groups which then report back to the board. We also rely, from time to time, on working-groups to help oversee certain aspects of the charity's work. Until recently, these working groups existed for finance, operational development, building, youth and community relations.

Objectives and activities

Our aims The objects of the charity are set out in the Constitution and are summarised as follows:

- To advance the Islamic faith in the Royal Borough of Kingston upon Thames area for the benefit of the public in particular through the holding of prayer meetings, lectures, the public celebration of religious festivals and the distribution of literature on the Islamic faith to enlighten others.
- To advance the education of, and to provide facilities in the interests of social welfare for leisure-time occupation with the objective of improving the conditions of life for all residents of the Royal Borough of Kingston and the neighbourhood by the provision, maintenance and management of a community centre.

**KINGSTON MUSLIM ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Strategies

We want to make the KMA an accessible and welcoming venue where all Muslims, or those who wish to know more about the Islamic faith, can gather together to learn about their religion and worship. We have also provided facilities for women to pray and carry out other activities at the Mosque.

The Mosque is open at all times for daily prayers, the Friday prayers being a focus of our activities. This was restricted for a period of the year due to the COVID-19 pandemic which in turn adversely impacted Friday prayer donations.

An important part of our strategy is community welfare and education. All our community facilities and activities including classes, health initiatives and seminars are widely advertised and we welcome the participation of all in our local community, Muslim and non-Muslim alike. Through the Islamic Resource Centre (IRC) we facilitate counselling services, computer-training and language classes. Most of these activities are free and supported by donations or grant funding. Where a charge is made, concessions are made for students, people on means-tested benefits and pensioners.

Activities and achievements

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our Mosque and the wider community of Kingston in general.

Religious activities:

The KMA provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers:

The Mosque is open all day for daily and Friday prayers. During the week we have over 100 people who regularly attend daily prayers and over 1400 who regularly attend Friday prayers. This was restricted for a period of the year due to the COVID-19 pandemic.

Festivals:

During the month of Ramadan the Mosque arranges food for those who wish to break their fasts together. We celebrate both Eids (Eid-ul-Fitr and Eid-ul-Adha) with a number of congregational prayers that take place at the mosque also, where we distribute sweets. This was adversely impacted by Covid-19 restrictions.

Funeral facilities

The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials.

**KINGSTON MUSLIM ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Islamic Marriage

The Mosque provides Muslim couples with an appropriate location for their Islamic Marriage. These marriages are conducted by our qualified Imams. Couples are issued with an official certificate by the KMA once the ceremony has been performed.

Madrassa Classes:

Learning the Qur'an is considered an important element of religious education and training. We provide this facility for the young people in the Mosque. We have over 230 children attending our Madrassa classes. We have experienced specialist teachers for this purpose.

Programmes on the Qur'an:

We regularly hold programmes on the Qur'an to improve our congregation's knowledge and appreciation of this text.

Islamic awareness:

We engage in a number of activities that promote Islamic knowledge and awareness to the wider community. During our annual event held in Kingston town centre, known as the BIG Date, we offer food and invite members of the local community to learn about Islam and visit the Mosque.

Our Mosque is a member of the Inter-Faith Communities Forum for the Kingston area. We use this platform to promote inter-faith dialogue and social cohesion.

Zakat:

It is a part of our faith that all who are able should offer Zakat. Zakat is collected in proportion to a person's means, in accordance with the teaching of Islam, and is the giving of money for a number of specific purposes, including to help others, and to further the teachings of Islam.

A Muslim need not give Zakat through the Mosque but we do provide the opportunity for those attending the Mosque to give Zakat and we arrange its distribution for approved purposes.

Community activities:

Our community hall and rooms provide a valuable educational and recreational resource to all in our local community. A wide variety of activities are organised and take place from our community centre.

Hall and rooms:

Our hall and meeting rooms are available for use by local groups and organisations. This year alone the facilities have been used by the local karate club as well as for local community functions and meetings. Our meeting rooms are also available to local Councillors and the two local MPs to host surgeries. Indeed, the two MPs also visit the mosque, from time to time, and have addressed the community on a number of occasions before Friday congregational prayers.

**KINGSTON MUSLIM ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Health seminars and consultations:

Free health check-ups and consultations have been organised at the KMA for the benefit of our congregation and the wider community. These sessions have provided valuable information to those at risk from heart disease, blood pressure and diabetes.

Community English Language Project:

Through the Islamic Resource Centre, we help facilitate the providing of English language classes to enable those community members that need them to settle and integrate more easily into the local community. A number of families have joined this scheme and all have made considerable progress in obtaining a functional understanding and use of English in day-to-day situations.

Partnership working and performance review

In developing our community programmes we are pleased to work in consultation and cooperation with a range of organisations which include amongst others, Kingston Council (KC) and Kingston Voluntary Action (KVA). We look to all our local community organisations as potential partners and are happy to collaborate wherever possible.

Principal funding sources

The charity's main source of income is derived from the receipt of donations each week after Friday prayers. Given the economic conditions currently affecting our local community this level of voluntary giving is both generous and encouraging. Funeral donations have become another source of funding for the KMA.

Investment policy and objectives

The charity has no long-term investments. Our cash reserves are held in deposit accounts.

Plans for future periods

The last 12 months marked a challenging period for the KMA due to COVID-19. However, we have ensured the KMA is on secure financial footing and have maintained a period of stability in the organisation - this was shown to be critical during the financial period in light of COVID-19.

For the next financial year (2021/2022) our aims are as follows:

- Maintain stability and continuity of services in KMA
- Safeguarding the financial health of the KMA at all times, but especially in light of the changing environment arising from the COVID-19 pandemic

**KINGSTON MUSLIM ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

- To focus on improving the KMA outreach program to vulnerable groups including the youth, women and the elderly
- Ensuring that value for money is achieved from the KMA's asset base and expenditure.

Reserves Policy

Charity funds are maintained as Restricted reserves and Unrestricted reserves. For the current year, Unrestricted reserves are £1,031,069 and Restricted reserves are £642,064.

Statement of Trustees' responsibilities

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

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

In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution.

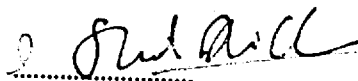
They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on and signed on its behalf by



Mr. Atif Bhatti
(Chairman)

Date: 21-03-2022



Mr. Shoib Ali Khan
(Trustee)

Date: 21-03-2022

**INDEPENDENT AUDITOR'S REPORT TO
THE TRUSTEES OF KINGSTON MUSLIM ASSOCIATION
FOR THE YEAR ENDED 31st MARCH 2021**

Opinion

We have audited the financial statements of Kingston Muslim Association for the year ended 31st March 2021, which comprise the statement of financial activities, the balance sheet, and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021, and of its incoming resources and application of resources, for the period then ended;
- have been prepared in accordance with United Kingdom Generally Accepted Accounting Practice and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**INDEPENDENT AUDITOR'S REPORT TO
THE TRUSTEES OF KINGSTON MUSLIM ASSOCIATION
FOR THE YEAR ENDED 31st MARCH 2021**

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by Exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustees

The trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**INDEPENDENT AUDITOR'S REPORT TO
THE TRUSTEES OF KINGSTON MUSLIM ASSOCIATION
FOR THE YEAR ENDED 31st MARCH 2021**

Our responsibilities for the audit of the financial statements

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

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

Use of our report

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



.....
Mr M Zaidi (Senior Statutory Auditor)
For and on behalf of M.Zaidi & Co
Chartered Accountants & statutory Auditors
241 Mitcham Road
London
SW17 9JQ

Date: 23-03-2022

KINGSTON MUSLIM ASSOCIATION
STATEMENTS OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Restricted Funds £	Unrestricted Funds £	2021 Total Funds £	2020 Total Funds £
Incoming Resources	1.2				
Donations		-	137,998	137,998	209,721
Membership subscriptions		-	155	155	352
Nikkah certificates		-	2,605	2,605	2,520
Donations-Building & Roof Works		1,876	-	1,876	42,031
Madrasa fee receipts		-	37,184	37,184	49,111
Rent receivable - 43 Acre Road		-	5,460	5,460	5,670
HMRC JRS Grant			27,266	27,266	
Total before Zakat, Sadaqah, Fitrana, Appeals & Interest		1,876	210,668	212,544	330,990
Funeral fund		79,967	-	79,967	21,585
Zakat		17,219	-	17,219	26,116
Collection for others - Special appeals		-	-	-	6,208
Sadaqah & Fitrana		10,362	-	10,362	16,426
Interest received		64	-	64	295
Total Incoming Resources		109,488	210,668	320,156	380,035
Resources Expended	1.3				
Salary and NIC		-	72,308	72,308	71,187
Employer's NI contributions		-	1,129	1,129	2,061
E'er Pension Contributions		-	1,288	1,288	925
Madrasa expenses		-	39,755	39,755	59,645
43 Acre Road Expenses (let out)		-	4,311	4,311	7,580
Youth, Dawah and Event Expenses		-	-	-	24,464
Council tax		-	3,349	3,349	3,222
Gas, electricity and water		-	16,411	16,411	18,340
Insurance		-	6,290	6,290	5,777
Repairs and maintenance		7,978	-	7,978	5,522
Printing, postage and stationery		-	1,153	1,153	2,076
Telephone & Internet		-	1,567	1,567	1,302
Computer & IT costs		-	-	-	848
Cleaning		-	12,965	12,965	6,203
Management & Operations		-	-	-	349
Religious & IT Services		-	25,292	25,292	23,620
Legal & Professional fees		-	3,084	3,084	480
Accountancy		-	2,400	2,400	2,400
Audit		-	3,300	3,300	3,300
Bank charges		-	2,271	2,271	3,347
Security Expenses		-	-	-	2,710
Sundry expenses		-	1,148	1,148	321

KINGSTON MUSLIM ASSOCIATION
STATEMENTS OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Restricted Funds £	Unrestricted Funds £	2021 Total Funds £	2020 Total Funds £
Motor Vehicle Depreciation		-	2,048	2,048	-
Depreciation of Fixtures and Fittings		-	4,941	4,941	4,966
Depreciation of Equipment		-	16,945	16,945	19,385
Depreciation of Freehold Property		-	30,526	30,526	30,094
Total before Zakat, Sadaqah, Fitrana, Appeals & Interest		<u>7,978</u>	<u>252,481</u>	<u>260,459</u>	<u>300,124</u>
Zakat Payments		17,649	-	17,649	43,056
Sadaqah and Fitrana payments		6,638	-	6,638	-
Funeral expenses		26,762	-	26,762	12,475
Interest donated		369	-	369	295
Total Resources Expended		<u>59,396</u>	<u>252,481</u>	<u>311,877</u>	<u>355,950</u>
 Net Incoming Resources for the year		 50,092	 (41,813)	 8,279	 17,818
Prior Year Adjustments		-	-	-	2,316
 Total funds brought forward		 <u>591,972</u>	 <u>1,072,882</u>	 <u>1,664,854</u>	 <u>1,644,720</u>
 Total funds carried forward		 <u><u>642,064</u></u>	 <u><u>1,031,069</u></u>	 <u><u>1,673,133</u></u>	 <u><u>1,664,854</u></u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

KINGSTON MUSLIM ASSOCIATION

Balance Sheet


As at 31st March 2021

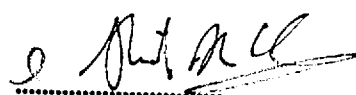
Notes	2021	2020
£	£	£
Fixed Assets		
Tangible fixed assets	1,464,898	1,472,441
Current Assets		
Cash at bank	217,161	198,944
Cash in hand	74	74
	<u>220,004</u>	<u>199,018</u>
Current Liabilities		
Sundry payables and accruals	11,769	6,605
	<u>11,769</u>	<u>6,605</u>
Net Current Assets	208,235	192,413
Net Assets	<u>1,673,133</u>	<u>1,664,854</u>

Accumulated Fund Account

Accumulated Funds	1,664,854	1,644,720
Prior Year Adjustment		2,316
Income over expenditure	8,279	17,818
	<u>1,673,133</u>	<u>1,644,854</u>

The above financial statements were approved by the trustees on ...21-03-2022


.....
Mr Mohamed Atif Bhatti
Chairman


.....
Mr Shoib Ali Khan
Trustee

KINGSTON MUSLIM ASSOCIATION

Notes to the financial statements for the year ended 31 March 2021

1. Accounting policies

1.1. Accounting convention

The financial statements have been prepared under historical cost convention, in accordance with Accounting and Reporting by Charities - Charities Act 2011 and with applicable Accounting Standards.

Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.2 Incoming Resources

Recognition of Incoming Resources

These are included in Statement of Financial Activities (SOFA) when:

- the charity became entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fund raising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and donations only included on the SOFA when the charity has unconditional entitlement to the resources.

1.2. Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

1.3 Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred.

KINGSTON MUSLIM ASSOCIATION

Notes to the financial statements for the year ended 31 March 2021

..... continued

1.4 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land & Building	-	Straight line over 50 years
Fixtures, fittings and equipment	-	18% reducing balance
Carpets and Air Conditioning-		10 years
Motor vehicles	-	18% Reducing Balance

2. Auditors' remuneration

	2021 £	2020 £
Auditors' remuneration	3,300	3,300

	Freehold Property	Property Development	Fixtures, & fittings	Equipment	Motor Vehicle	Total £
	£	£	£	£		£
Cost						
At 1 April 2020	415,663	1,089,055	82,755	170,356	-	1,757,829
Additions	-	21,585	-	5,831	19,500	46,916
At 31 March 2021	<u>415,663</u>	<u>1,110,640</u>	<u>82,755</u>	<u>176,187</u>	<u>19,500</u>	<u>1,804,745</u>
Depreciation						
At 1 April 2020	137,693	-	65,645	82,049	-	285,387
Charge for the year	30,526	-	4,941	16,945	2,048	52,412
At 31 March 2021	<u>168,219</u>	<u>-</u>	<u>70,586</u>	<u>98,994</u>	<u>2,048</u>	<u>337,247</u>
Net book values						
At 31 March 2021	<u>247,444</u>	<u>1,110,640</u>	<u>12,169</u>	<u>77,193</u>	<u>17,452</u>	<u>1,464,898</u>
At 31 March 2020	<u>277,970</u>	<u>1,089,055</u>	<u>17,110</u>	<u>88,307</u>	<u>-</u>	<u>1,472,442</u>

KINGSTON MUSLIM ASSOCIATION

Notes to the financial statements for the year ended 31 March 2021

..... continued

4. Current liabilities

	2020	2019
	£	£
PAYE Liability	-	397
Pension Contributions	305	-
Other Creditors	64	508
Accruals	11,400	5,700
	11,769	6,605
	11,769	6,605

5. Movements in Funds

	At 1 April 2020 £	Incoming Resources £	Outgoing Resources £	At 31 March 2021 £
Unrestricted Funds	1,072,882	210,668	252,481	1,031,069
Restricted Funds	591,972	109,488	59,396	642,064
Total	1,664,854	320,156	311,877	1,673,133
	1,664,854	320,156	311,877	1,673,133

Restricted Funds

	At 1 April 2020 £	Incoming Resources £	Outgoing Resources £	At 31 March 2021 £
Collection for others-Special appeals	17,630	-	-	17,630
Zakat	32,178	17,219	(17,649)	31,748
Sadaqah & Fitrana	98,624	10,362	(6,638)	102,348
Funeral Fund	19,109	79,967	(26,762)	72,314
Youth Fund	2,043	-	-	2,043
Interest fund account	-	64	(369)	(305)
Donations-Building works	415,586	1,876	(7,978)	409,484
Donations-Chair	952	-	-	952
Donations-Lighting	5,850	-	-	5,850
Total	591,972	109,488	(59,396)	642,064
	591,972	109,488	(59,396)	642,064

KINGSTON MUSLIM ASSOCIATION

Notes to the financial statements for the year ended 31 March 2021

..... continued

6. (a) Bank interest received or donated to the charity is accounted for against the bank charges incurred by the charity and as such transferred to the unrestricted reserves. Any excess interest funds are carried forward as restricted funds.
- (b) The restricted fixed assets funds are utilised for acquisition of relevant assets for the general usage of the charity objective and as such are transferred to general funds.

7. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 31 March 2021			
Tangible Fixed Assets	1,464,898	-	1,464,898
Current Assets	(445,598)	665,602	220,004
Current Liabilities	(11,769)	-	(11,769)
	<u>1,007,531</u>	<u>665,602</u>	<u>1,673,133</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 31 March 2020			
Tangible Fixed Assets	1,472,441	-	1,472,441
Current Assets	(392,954)	591,972	199,018
Current Liabilities	(6,605)	-	(6,605)
	<u>1,072,882</u>	<u>591,972</u>	<u>1,664,854</u>

8. Related Party Transactions

There were no transactions with the Trustees and the Management Committee during the year.

Previous year figures have been rearranged and regrouped wherever necessary.