

**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**  
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## 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.



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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  
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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



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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

*Mr Mazhar 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
<b>Incoming Resources</b>	<b>2</b>				
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>
<b>Resources Expended</b>	<b>3</b>				
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>
<b>Total Fund at 31 March 2022</b>		<u><b>674,830</b></u>	<u><b>1,098,292</b></u>	<u><b>1,773,122</b></u>	<u><b>1,673,133</b></u>



## KINGSTON MUSLIM ASSOCIATION

## Balance Sheet

As at 31st March 2022

	Notes	2022	2021
		£	£
<b>Fixed Assets</b>	<b>5</b>		
Tangible fixed assets		1,415,807	1,464,898
<b>Current Assets</b>			
Cash at bank		367,436	217,161
Cash in hand		74	74
		<u>368,931</u>	<u>220,004</u>
<b>Current Liabilities</b>	<b>6</b>		
Sundry payables and accruals		11,615	11,769
		<u>11,615</u>	<u>11,769</u>
<b>Net Current Assets</b>		<u>357,316</u>	<u>208,235</u>
<b>Net Assets</b>		<u>1,773,123</u>	<u>1,673,133</u>

Accumulated Fund Account

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

*M M 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 £
<b>Donations &amp; Legacies Received</b>				
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>
<b>Income from Charitable Activities</b>				
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>
<b>Income from Investments</b>				
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>
<b>Total Incoming Resources</b>	<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

<b>3. Resources Expanded</b>			<b>2022</b>	<b>2021</b>
	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>£</b>	<b>£</b>
<b>Direct Charitable Expenditure</b>				
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>
<b>Fundraising Cost</b>				
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>-</u>	<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>
<b>Depreciation</b>						
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>
<b>Net book values</b>						
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 £
<b>At 31 March 2022</b>			
Tangible Fixed Assets	1,415,807	-	1,415,807
Current Assets	(376,671)	745,602	368,931
Current Liabilities	(11,615)	-	(11,615)
	<u>1,027,521</u>	<u>745,602</u>	<u>1,773,123</u>
<b>At 31 March 2021</b>			
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>

### 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.