

**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**

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# **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.

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**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.

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**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.

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**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.

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- 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**

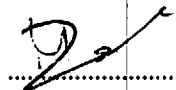
**Our responsibilities for the audit of the financial statements**

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](http://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
<b>Incoming Resources</b>	<b>2</b>				
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>
<b>Resources Expended</b>	<b>3</b>				
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>
<b>Total Fund at 31 March 2023</b>		<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
		£	£
<b>Fixed Assets</b>	<b>5</b>		
Tangible fixed assets		1,379,863	1,415,807
<b>Current Assets</b>			
Cash at bank		394,446	367,436
Cash in hand		74	74
		<u>394,520</u>	<u>368,931</u>
<b>Current Liabilities</b>	<b>6</b>		
Sundry payables and accruals		13,726	11,615
		<u>13,726</u>	<u>11,615</u>
<b>Net Current Assets</b>		<u>380,794</u>	<u>357,316</u>
<b>Net Assets</b>		<u><u>1,760,657</u></u>	<u><u>1,773,123</u></u>

### Accumulated Fund Account

Accumulated Funds	1,773,123	1,673,134
Income over expenditure	(12,466)	99,989
	<u>1,760,657</u>	<u>1,773,123</u>
	<b>9</b>	

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 £
<b>Donations &amp; Legacies Received</b>				
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>
<b>Income from Charitable Activities</b>				
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>
<b>Income from Investments</b>				
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>
<b>Total Incoming Resources</b>	<u><b>71,470</b></u>	<u><b>438,541</b></u>	<u><b>510,011</b></u>	<u><b>435,040</b></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 £
<b>Direct Charitable Expenditure</b>				
Salary and NIC	-	98,278	98,278	79,548
Employer's NI contributions	-	3,270	3,270	2,099
Ever 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	-
	<u>121,510</u>	<u>354,053</u>	<u>475,563</u>	<u>315,960</u>
<b>Fundraising Cost</b>				
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>46,914</u>	<u>46,914</u>	<u>19,091</u>
<b>Separate Material Items</b>	-	-	-	-
<b>Total Resources Expended</b>	<u>121,510</u>	<u>400,967</u>	<u>522,477</u>	<u>335,051</u>

### 4. Auditors' remuneration

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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>
<b>Depreciation</b>						
At 1 April 2022	198,745	-	75,506	113,632	5,189	393,072
Charge for the year	<u>30,526</u>	-	<u>5,722</u>	<u>13,354</u>	<u>2,576</u>	<u>52,178</u>
At 31 March 2023	<u>229,271</u>	-	<u>81,228</u>	<u>126,986</u>	<u>7,765</u>	<u>445,250</u>
<b>Net book values</b>						
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
	<u>13,726</u>	<u>11,615</u>

### 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	<u>1,773,122</u>	<u>510,011</u>	<u>(522,477)</u>	<u>1,760,657</u>

#### 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	<u>674,830</u>	<u>71,470</u>	<u>(121,510)</u>	<u>624,790</u>

# 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 £
<b>At 31 March 2023</b>			
Tangible Fixed Assets	1,379,863	-	1,379,863
Current Assets	394,520	-	394,520
Current Liabilities	(13,726)	-	(13,726)
	<u>1,760,657</u>	<u>-</u>	<u>1,760,657</u>
	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>

### 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.