

WEMBLEY CENTRAL MASJID

England & Wales · Charity number 285630

Details

Other names	MUSLIM WELFARE ASSOCIATION, THE MUSLIM WELFARE ASSOCIATION, WEMBLEY, MIDDLESEX
Status	Registered
Legal form	Other
Registered	1982-11-15
Register	View on the Charity Commission register

Contact

Address	35-37 Ealing Road Wembley Middlesex HA0 4AE
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Website	www.wembleycentralmasjid.co.uk

Activities

Objects: (A)THE ADVANCEMENT OF THE RELIGION OF ISLAM IN ACCORDANCE TO THE QUR'AN AND SUNNAH AND THE BELIEF IN THE FINALITY OF THE PROPHETHOOD OF MUHAMMAD (MAY THE PEACE AND BLESSINGS OF ALLAH BE UPON HIM)(B)THE ADVANCEMENT OF EDUCATION INCLUDING INSTRUCTION IN THE ISLAMIC FAITH;(C)THE RELIEF OF POVERTY;(D) TO PROVIDE FACILITIES FOR DAILY PRAYERS, THE FRIDAY PRAYER, EID PRAYERS AND OTHER RELIGIOUS ACTIVITIES ON SPECIAL ISLAMIC DAYS, INCLUDING TEACHING CLASSES IN ARABIC AND URDU LANGUAGES INCLUDING QURANIC STUDIES.(E) TO PROVIDE FACILITIES FOR THE ADVANCEMENT OF AND TO PROMOTE THE SOCIAL WELFARE OF THE COMMUNITY AND TO PROVIDE RECREATION AND LEISURE WITH THE OBJECT OF UPLIFTMENT AND IMPROVING THE CONDITIONS OF THE COMMUNITY

Activities: Religious activities including five daily prayers, the Friday prayer, Eid prayers and other religious activities on special Islamic days. Classes in Urdu and Arabic languages for children, including Quranic studies.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** LONDON BOROUGHS OF BRENT HARROW AND SURROUNDING AREAS
- Brent
- Harrow

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£376,719	£411,871	-	-
2024-03-31	£383,768	£374,039	-	-
2023-03-31	£381,087	£384,246	-	-
2022-03-31	£236,704	£264,136	-	-
2021-03-31	£175,326	£246,176	-	-

Trustees

Name	Role	Appointed
MEHBOOB BHAMANI	Chair	2018-03-20
Abdul Rehman Malik		2018-03-18
Hafiz Mohammad Haroon Akhtar		2018-06-01
Iqbal Mahmood		2018-03-18
MOHAMED TOFIQUE MOHAMED SADIQ SANJANIA		2018-03-20
Mohamed Talha H Meman		2018-03-18
Mohammedarif Habiburrehman Shaikh		2018-03-18
SHEIK BASHEER SHEIK JAFFER		2018-03-18

Accounts

Charity registration number 285630 (England and Wales)

WEMBLEY CENTRAL MASJID
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

WEMBLEY CENTRAL MASJID

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Mehboob Bhamani Mr Mohamed Tofique M S Sanjania Mr Sheik Basheer Sheik Jaffer Mr Iqbal Mahmood Mr Abdul Rehman Malik Mr Mohammedarif Habiburrehman Shaikh Mr Hafiz Mohammad Haroon Akhtar Mr Mohamed Talha Meman Mr Waseem Muhammed Mr Shiraz Ismail Mr Awais Maqbool
Charity number	285630
Principal address	35-37 Ealing Road Wembley Middlesex United Kingdom HA0 4AE
Independent examiner	Reddy Siddiqui LLP 183-189 The Vale Acton London United Kingdom W3 7RW

WEMBLEY CENTRAL MASJID

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WEMBLEY CENTRAL MASJID

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Charity trustees in the UK are required to report on public benefit in their annual reports, following guidance from the Charity Commission. This report summarises WCM's aims and objectives, reviews activities and achievements during the year, and sets out key plans for the current financial year. WCM's programmes continued to support a wide range of organisations and individuals across London and the UK.

The Management Committee has carefully considered these responsibilities and reached the following conclusions:

- **Charitable purpose:** WCM's aims and objectives remain wholly charitable. The charity is committed to serving the community through education, support services and initiatives that promote public benefit, inclusivity and social welfare.
- **Public benefit:** WCM's activities deliver direct benefits by supporting other charities and providing services, and deliver indirect benefits by strengthening community ties and resources.
- **Inclusivity:** WCM ensures its services are accessible without unreasonable restrictions, reflecting its commitment to inclusivity so that people from diverse backgrounds can benefit equally.
- **Educational services:** The Madrasah continues to provide high-quality Islamic education, now including:
 - Quranic instruction for adults;
 - Weekend Quranic classes for children aged 5–11;
 - Hifz (Quran memorisation) classes for children;
 - An expanded programme of educational offerings.
- **Funeral services:** WCM's introduction of free funeral care is designed to relieve both emotional and financial burdens for families. This service ensures that all members of the community, regardless of means, can provide a dignified farewell for their loved ones. The initiative fosters solidarity, emotional support and community cohesion, and reflects WCM's ongoing commitment to compassionate service.

The trustees confirm that WCM's aims and activities do not cause detriment or harm. The charity operates with transparency and accountability, ensuring its initiatives align with the mission to deliver positive outcomes for the community.

WCM remains committed to delivering essential services and meaningful support, maintaining high standards of governance and maximising public benefit. The charity continually seeks to meet community needs with integrity, efficiency and impact.

Aims and Objectives:

The Masjid exists to serve Muslims living in the London Borough of Brent and surrounding areas (the "Community") with the following objectives:

- To promote Islam in accordance with the Qur'an and Sunnah, with belief in the finality of the Prophet Muhammad's (peace be upon him) prophethood.
- To provide Islamic education and instruction to the Community.
- To alleviate poverty through appropriate charitable initiatives.
- To provide religious services, including facilities for five daily prayers, Friday prayers, Eid prayers and other important Islamic observances, and to organise Qur'anic, Arabic and Urdu classes.
- To provide dignified, comprehensive and free of charge funeral care.
- To promote social welfare and community development by offering facilities for recreation, leisure and engagement to improve quality of life in the Community.

WEMBLEY CENTRAL MASJID

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Our Values:

- **Fostering God Consciousness:** Cultivating a deep connection with Allah (SWT) through the study of the Qur'an and the teachings and actions of the Messenger (peace and blessings be upon him).
- **Enhancing the Quality of Salah:** Striving to perfect our Salah as a means to draw from the infinite treasures and mercy of Allah (SWT).
- **Pursuing Knowledge and Excellence in Action:** Acquiring knowledge, practicing it sincerely, and continuously improving our actions while nurturing a profound awareness of Allah (SWT).
- **Strengthening the Spirit of Unity:** Promoting the concept of one unified "Ummah" by helping, supporting, and working together to encourage righteousness and seek the pleasure of Allah (SWT).
- **Spreading Peace and Harmony:** Actively propagating and embodying the message of peace, harmony, and goodwill for all members of society.
- **Adhering to the Rule of Law:** Upholding the laws of the land and ensuring that all activities align with the policies and procedures established by the Charity Commission.
- **Upholding Integrity and Accountability:** Standing firmly against unlawful activities and ensuring compliance with the Code of Conduct of the Wembley Central Masjid (WCM), fostering an environment of trust and integrity.

The trustees have considered Charity Commission guidance when determining appropriate activities for the charity.

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

WEMBLEY CENTRAL MASJID

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Management Committee Working Method

The Management Committee elected in February 2024 has carried out its duties effectively. The trustees plan activities to address community needs and consistently follow well-documented policies and procedures.

The trustees continue to review and improve reserve policies, making sure they align with Charity Commission guidance. They also maintain a thorough process for vetting invited guest speakers and the topics of Friday sermons, keeping detailed records of these checks.

Robust safeguarding policies are in place and enforced to protect worshippers and children using WCM's premises.

During the year, the Management Committee and volunteers engaged in many activities that positively impacted the local community, including:

- **Humanitarian aid projects:** Personal involvement and oversight in multiple initiatives.
- **Charity fund disbursement:** Implementing clear procedures for transparent and efficient distribution of charity funds.
- **Outside charity collections:** Establishing and enforcing policies to manage external charity ("Chanda") collections.
- **Ramadan Iftar arrangements:** Organising daily iftar for over 400 people and sehri for over 200 people during the last ten days of Ramadan (2025).
- **Madrasah improvements:** Introducing new classes and continuously improving policies and procedures for professionalism and effectiveness.
- **Event management:** Applying the event management policy to streamline planning and delivery.
- **School and organisation visits:** Hosting visits from local schools, other faith groups and organisations to promote understanding and collaboration.
- **Website enhancements:** Constantly working on upgrading the WCM website to better engage beneficiaries and younger audiences.
- **Social media:** Using platforms to promote Islamic teachings and values based on the Qur'an and Hadith.
- **Educational programmes:** Continuing regular Qur'an Tafseer sessions and launching a new series on the Seerah of the Prophet (peace be upon him).
- **Employment support:** Working with a professional HR company to manage employment matters and contracts.
- **Madrasah facilities:** Upgrading the Madrasah office and related operations.
- **Women and family events:** Organising activities such as Eid fun days, board games sessions and Qur'anic classes.
- **Funeral services upgrade:** To enhance the free funeral care service with the help of volunteers and professionals from local community.

Education

WCM is committed to education, particularly for young children. The Madrasah currently serves about 300 children (capacity 450), offering Islamic education for boys and girls aged 6–11. In addition to weekday provision, WCM runs weekend Qur'anic classes for adults and children. The curriculum aims to provide comprehensive Islamic teaching to all students regardless of race, ethnicity, colour or location. Each December WCM celebrates achievements at the Jalsa (convocation day), and the Madrasah's new term commences in January.

WCM also runs daily Taleem circles where Hadiths are read and discussed in Arabic, English and Urdu. These sessions explore the lives of the Prophets and their companions, enriching attendees' spiritual and moral knowledge.

School Visits

WCM regularly welcomes schools, academics and local groups to increase understanding and encourage dialogue. School visits form part of many religious education programmes, giving students direct insight into Islamic practice and the role of the masjid. Visitor feedback has been positive, and WCM remains committed to continuing and expanding these educational outreach activities.

WEMBLEY CENTRAL MASJID

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

The trustees have assessed the significant risks facing the charity and are satisfied that robust systems are in place to mitigate these risks. Key priorities for the coming year include:

- Establishing WCM as a Charitable Incorporated Organisation (CIO) and transferring assets to a charitable trust to secure the charity's operations.
- Delivering the Funeral Project, continuing to provide free funeral care with a focus on efficiency and quality.
- Running short-term Islamic courses for adults, youth and teenagers during school holidays to provide focused learning opportunities.
- Improving safety and security arrangements for the Ladies' Section, ensuring a welcoming and secure environment.
- Enhancing the planning and organisation of Friday sermons to ensure they are well prepared and engaging.
- Fundraising through events and dinners to support upcoming projects and community engagement.
- Preparing for Ramadan 2026 with programmes and services that meet the community's spiritual needs.
- Organising youth sporting events such as cricket and football tournaments to promote fitness and teamwork.
- Launching projects to reduce social isolation among the elderly and improve their wellbeing.
- Continuing the free GP service (during summer) every Monday evening, providing healthcare support and referrals without financial barriers, especially for vulnerable groups.

Structure, governance and management

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

Mr Mehboob Bhamani
Mr Mohamed Tofique M S Sanjania
Mr Sheik Basheer Sheik Jaffer
Mr Iqbal Mahmood
Mr Abdul Rehman Malik
Mr Mohammedarif Habiburrehman Shaikh
Mr Hafiz Mohammad Haroon Akhtar
Mr Mohamed Talha Meman
Mr Waseem Muhammed
Mr Shiraz Ismail
Mr Awais Maqbool

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

Mr Waseem Muhammed

Trustee

Dated: 29 December 2025

WEMBLEY CENTRAL MASJID

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WEMBLEY CENTRAL MASJID

I report to the trustees on my examination of the financial statements of WEMBLEY CENTRAL MASJID (the Charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Reddy Siddiqui LLP

183-189 The Vale
Acton
London
W3 7RW
United Kingdom
29 December 2025

WEMBLEY CENTRAL MASJID

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	328,983	33,336	362,319	344,019	25,549	369,568
Charitable activities	4	14,400	-	14,400	14,200	-	14,200
Total income		343,383	33,336	376,719	358,219	25,549	383,768
Expenditure on:							
Charitable activities	5	368,096	43,775	411,871	332,289	41,750	374,039
Total expenditure		368,096	43,775	411,871	332,289	41,750	374,039
Net income/(expenditure) and movement in funds		(24,713)	(10,439)	(35,152)	25,930	(16,201)	9,729
Reconciliation of funds:							
Fund balances at 1 April 2024		1,694,786	423,440	2,118,226	1,668,856	439,641	2,108,497
Fund balances at 31 March 2025		1,670,073	413,001	2,083,074	1,694,786	423,440	2,118,226

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

WEMBLEY CENTRAL MASJID

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		2,061,445		2,097,968
Current assets					
Debtors	12	4,002		2,488	
Cash at bank and in hand		34,386		43,327	
		38,388		45,815	
Creditors: amounts falling due within one year	13	(16,759)		(25,557)	
Net current assets			21,629		20,258
Total assets less current liabilities			2,083,074		2,118,226
The funds of the Charity					
Restricted income funds	15	413,001		423,440	
Unrestricted funds	16	1,670,073		1,694,786	
			2,083,074		2,118,226

The financial statements were approved by the trustees on 29 December 2025

Mr Mehboob Bhamani
Trustee

Mr Waseem Muhammed
Trustee

WEMBLEY CENTRAL MASJID

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

WEMBLEY CENTRAL MASJID is an unincorporated association.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WEMBLEY CENTRAL MASJID

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

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	Building is depreciated at 2% per annum. Freehold land is not depreciated
Fixtures, fittings & equipment	10% Straight Line
IT Equipments	20% Straight Line
Motor vehicles	25% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

WEMBLEY CENTRAL MASJID

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

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	328,983	33,336	362,319	344,019	25,549	369,568

WEMBLEY CENTRAL MASJID

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

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Charitable rental income	14,400	14,200

5 Charitable activities

Analysis by fund

Unrestricted funds	347,647	20,449	368,096	
Restricted funds	43,775	-	43,775	
	<u>391,422</u>	<u>20,449</u>	<u>411,871</u>	
For the year ended 31 March 2024				
Unrestricted funds	325,035	7,254		332,289
Restricted funds	41,750	-		41,750
	<u>366,785</u>	<u>7,254</u>		<u>374,039</u>

6 Governance costs

	Support costs £	Governance costs £	2025 £	2024 £	Basis of allocation
Accountancy	-	780	780	780	Governance
	<u>-</u>	<u>780</u>	<u>780</u>	<u>780</u>	
Analysed between Charitable activities	-	780	780	780	
	<u>-</u>	<u>780</u>	<u>780</u>	<u>780</u>	

Governance costs includes payments to the accountant of £650+vat (2023: £650+vat)

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	780	780
Depreciation of owned tangible fixed assets	39,191	40,683

WEMBLEY CENTRAL MASJID

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

8 Trustees

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

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Employees	16	15

Employment costs

	2025 £	2024 £
Wages and salaries	148,966	142,625
Social security costs	829	177
Other pension costs	2,061	1,150
	151,856	143,952

WEMBLEY CENTRAL MASJID

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

10 Taxation

As a charity, Wembley Central Masjid is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

11 Tangible fixed assets

	Land and buildings	Fixtures, IT Equipments fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	2,404,626	116,073	11,286	2,566,497
At 31 March 2025	2,404,626	116,073	11,286	2,566,497
Depreciation and impairment				
At 1 April 2024	354,896	97,136	6,018	465,861
Depreciation charged in the year	31,199	1,944	708	39,191
At 31 March 2025	386,095	99,080	6,726	505,052
Carrying amount				
At 31 March 2025	2,018,531	16,993	4,560	2,061,445
At 31 March 2024	2,049,730	18,937	2,599	2,097,968

The property was purchased on 15 April 1994.

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	4,002	2,488

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	2,447	948
Other creditors	12,752	23,049
Accruals and deferred income	1,560	1,560
	16,759	25,557

WEMBLEY CENTRAL MASJID

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

14 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,061	1,150

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

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Zakat & Fitrana	356,141	33,336	(43,775)	345,702
	67,299	-	-	67,299
	<u>423,440</u>	<u>33,336</u>	<u>(43,775)</u>	<u>413,001</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Zakat & Fitrana	439,641	25,549	(41,750)	423,440

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	1,694,786	343,383	(368,096)	1,670,073
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	1,668,856	358,219	(332,289)	1,694,786

WEMBLEY CENTRAL MASJID

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

17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	1,656,239	405,206	2,061,445
Current assets/(liabilities)	13,834	7,795	21,629
	<u>1,670,073</u>	<u>413,001</u>	<u>2,083,074</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	1,680,458	417,510	2,097,968
Current assets/(liabilities)	14,328	5,930	20,258
	<u>1,694,786</u>	<u>423,440</u>	<u>2,118,226</u>

18 Related party transactions

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

Accounts

Charity registration number 285630 (England and Wales)

WEMBLEY CENTRAL MASJID
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

WEMBLEY CENTRAL MASJID

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Mehboob Bhamani Mr Mohamed Tofique M S Sanjania Mr Sheik Basheer Sheik Jaffer Mr Iqbal Mahmood Mr Abdul Rehman Malik Mr Mohammedarif Habiburrehman Shaikh Mr Hafiz Mohammad Haroon Akhtar Mr Mohamed Talha Meman
Charity number	285630
Principal address	35-37 Ealing Road Wembley Middlesex United Kingdom HA0 4AE
Independent examiner	Reddy Siddiqui LLP 183-189 The Vale Acton London United Kingdom W3 7RW

WEMBLEY CENTRAL MASJID

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WEMBLEY CENTRAL MASJID

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Trustees of UK charities are required to report on their organisation's public benefit in the Annual Report, in accordance with the guidelines outlined on the Charity Commission website. This report outlines WCM's aims and objectives, reviews the activities and accomplishments of the past year, and highlights key plans for the current financial year. WCM's initiatives continue to benefit numerous organisations and individuals across London and the UK.

The Management Committee has carefully considered these responsibilities and concluded the following:

- **Charitable Purpose:** The aims and objectives of WCM remain wholly charitable, rooted in its commitment to serving the community through education, support services, and initiatives that promote public benefit, inclusivity, and social welfare.
- **Public Benefit:** The charity's activities bring clear benefits by supporting other charities, providing valuable services, and improving resources. These efforts directly help people in need and indirectly build stronger, more connected communities.
- **Inclusivity:** The benefits of WCM's work are accessible to the public without unreasonable restrictions, reflecting its commitment to inclusivity and ensuring that individuals from diverse backgrounds can equally access and benefit from its services.
- **Educational Services:** WCM's Madrasah continues to excel in delivering high-quality educational services. This now includes:
 - Quranic classes for adults,
 - Weekend Quranic classes for children aged 5 to 11,
 - Hifz (memorisation of the Quran) classes for children, and
 - An expanded range of educational programs.
- **Funeral services:** WCM is committed to supporting the local community through meaningful initiatives, and the introduction of free funeral services represents a significant step in fulfilling this mission. This service is designed to ease the emotional and financial burdens on families during what is often a deeply challenging time. WCM ensures that all individuals, regardless of their financial circumstances, can provide their loved ones with a dignified and respectful farewell. This service demonstrates WCM's dedication to inclusivity, compassion, and the principle of shared responsibility within the community. The benefits of this initiative extend beyond the immediate financial relief for grieving families. It fosters a sense of solidarity and care within the local community, promoting emotional well-being and strengthening social bonds. WCM's free funeral services not only provide practical support but also embody the charity's commitment to service, empathy, and community care. This initiative is a testament to WCM's unwavering dedication to continue doing quality work of for those it serves.
- **No Detriment or Harm:** The charity's clearly defined aims and well-structured activities ensure no detriment or harm arises. WCM prioritises transparency and accountability, ensuring all initiatives align with its mission to deliver positive and meaningful outcomes for the community.

WCM remains committed in its dedication to delivering vital services and meaningful support to the community. It is continuing upholding principles of excellence in governance and maximising public benefit. As an organisation, WCM continually strives to address community needs with integrity, efficiency and impact, ensuring its mission aligns with the highest standards of accountability and service.

WEMBLEY CENTRAL MASJID

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Aims and Objectives:

- a. The Masjid is established to serve the Muslim community residing in the London Borough of Brent and surrounding areas (hereinafter referred to as "the Community") with the following objectives:
- b. To promote the religion of Islam in accordance with the Qur'an and Sunnah, with belief in the finality of the prophethood of Muhammad (peace and blessings of Allah be upon him).
- c. To provide education and instruction in the Islamic faith, fostering knowledge and understanding among individuals within the Community.
- d. To support and alleviate poverty within the Community through appropriate charitable initiatives.
- e. Provision of Religious Services by providing facilities for five daily prayers, Friday prayers, Eid prayers, and other religious observances on significant Islamic days. This includes organizing classes for Qur'anic studies and teaching Arabic and Urdu languages.
- f. To provide dignified and comprehensive free of charge funeral care services for the Community.
- g. Promotion of Social Welfare and Community Development by offering facilities for recreation, leisure, and community engagement, aiming to improve the overall quality of life and well-being of the Community.

Our Values:

- a. Fostering God Consciousness: Cultivating a deep connection with Allah (SWT) through the study of the Qur'an and the teachings and actions of the Messenger (peace and blessings be upon him).
- h. Enhancing the Quality of Salah: Striving to perfect our Salah as a means to draw from the infinite treasures and mercy of Allah (SWT).
- i. Pursuing Knowledge and Excellence in Action: Acquiring knowledge, practicing it sincerely, and continuously improving our actions while nurturing a profound awareness of Allah (SWT).
- j. Strengthening the Spirit of Unity: Promoting the concept of one unified "Ummah" by helping, supporting, and working together to encourage righteousness and seek the pleasure of Allah (SWT).
- k. Spreading Peace and Harmony: Actively propagating and embodying the message of peace, harmony, and goodwill for all members of society.
- l. Adhering to the Rule of Law: Upholding the laws of the land and ensuring that all activities align with the policies and procedures established by the Charity Commission.
- m. Upholding Integrity and Accountability: Standing firmly against unlawful activities and ensuring compliance with the Code of Conduct of the Wembley Central Masjid (WCM), fostering an environment of trust and integrity.

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

WEMBLEY CENTRAL MASJID

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Management Committee Working Method

- The current Management Committee, elected in February 2024, has been effectively fulfilling its management responsibilities. The trustees diligently plan all activities to address the needs of the wider community while adhering to clearly defined policies and procedures.
- The trustees remain persistent in their commitment to regularly reviewing and improving reserve policies, ensuring they align with the guidance provided by the Charity Commission.
- To uphold high standards of integrity and accountability, the trustees follow a well established and rigorous process for vetting all invited guest speakers and the topics of Friday sermons. Comprehensive records of these checks are maintained with diligence and updated regularly.
- Robust safeguarding policies have been implemented by the trustees and are enforced as necessary to ensure the safety and protection of all worshippers and children visiting WCM premises from any potential threats or abuse.

During the year, the Management Committee successfully engaged in numerous activities, making a meaningful impact on the local community. Highlights of the efforts by our members and volunteers include:

1. Humanitarian Aid Projects: Personal involvement and oversight in various humanitarian initiatives.
2. Charity Fund Disbursement; Implementation of clear procedures and protocols to ensure transparent and efficient distribution of charity funds.
3. Outside Charity Collections; Development and enforcement of policies for managing external charity ("Chanda") collections at WCM.
4. Ramadan Iftar Arrangements; Organised Iftar food for over 400 people on daily basis and Sehri food for over 200 people during the last 10 days during the holy month Ramadan (2024), to continue benefiting the community.
5. Continuously introduced and improved policies & procedures for WCM Madrasah to enhance professionalism and operational effectiveness. Successfully initiated new Madrasah classes for community members.
6. Event Management: Continually followed the established event management policy and implemented them effectively to streamline planning and execution.
7. Hosted school visits from many local schools in Brent and surrounding Boroughs and visits from other religious organisations and groups, to foster understanding and collaboration.
8. Enhanced the WCM website to serve as a comprehensive portal for beneficiaries, with a focus on engaging young adults. The website now serves as a platform for expression, sharing, and queries.
9. Use of various social media platforms to promote Islamic teachings and values from Quran and Hadees (Prophetic Quotes)
10. Educational Programs: Continued the regular Qur'an Tafseer program and introduced a new series focusing on the "Seerah of Prophet Muhammad (peace be upon him)."
11. Extended our partnership with the professional HR company to manage employment matters, including contracts for existing employees.
12. Enhancements in Madrasah facilities and operations, including upgrades to the Madrasah office and activities.

WEMBLEY CENTRAL MASJID

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13. Organized various events for women and families, including Eid Fun Days, board game sessions, Qur'anic classes, and other women focused activities.
14. Purchased a new Funeral Van, to enhance the quality of providing free funeral services to the community.

Education

Wembley Central Masjid (WCM) is dedicated to providing a range of educational services to the local community, with a particular focus on young children. Our Madrasah currently serves approximately 300 children out of its capacity for 450 students, offering Islamic education to boys and girls aged 6 to 11. In addition to weekday classes, WCM offers weekend Qur'anic classes for both adults and children. The educational curriculum is designed to deliver comprehensive Islamic knowledge to Muslim children, regardless of their race, ethnicity, colour, or geographical background. Each year in December, we host a Jalsa (convocation day) to celebrate students' achievements and promote them to the next level. The new term for the Madrasah begins annually in January, ensuring a structured and continuous learning experience.

Beyond the Madrasah, WCM organizes daily circles of **Taleem** that include the reading and discussion of hadiths in Arabic, English, and Urdu. These sessions focus on the teachings and stories of the Prophets and their rightly guided companions, enriching the spiritual and moral understanding of attendees.

School Visits

Wembley Central Masjid (WCM) regularly welcomes schools, dignitaries, and members of the local community, reflecting our commitment to education, dialogue, and community engagement. These visits are a valuable opportunity for students, educators, and researchers to explore and learn about Islamic practices, history, and values in a welcoming and inclusive environment. Schools frequently plan visits as part of their religious education curriculum, allowing students to gain first-hand insights into the role of a masjid and its significance to the Muslim community. Academics and researchers also visit WCM to deepen their understanding of Islamic culture and traditions for historical or research purposes.

As part of our ongoing efforts to foster mutual understanding, WCM is proud to host numerous schools and organizations each year. During these visits, we aim to create a meaningful and enriching experience through guided tours, interactive discussions, and informative sessions. Feedback from schools and visitors has been overwhelmingly positive, highlighting the value of these visits in promoting education, respect, and community cohesion. WCM remains committed to continuing this important work and looks forward to welcoming even more visitors in the future.

WEMBLEY CENTRAL MASJID

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

The trustees have carefully assessed the significant risks faced by the Charity and are confident that robust systems are in place to mitigate these risks effectively. Key areas of focus for the upcoming year include:

The process of setting up WCM as CIO (Charitable incorporated organisation) and get its assets and property transferred to charitable trust and permanently avoid threats to Stop WCM charity to carry out its operations peacefully.

Funeral Project: Providing free funeral care services to the community with efficiency and dedication, while continuously striving to improve the quality and scope of these services.

Wembley Central Masjid plans to continue offering short-term Islamic courses tailored for adults, youth, and teenagers during vacation periods. These courses aim to provide focused learning opportunities and strengthen participants' understanding of Islamic principles in a structured and engaging manner.

The Masjid is also committed to enhancing the safety and security protocols for the Ladies Section. This includes implementing comprehensive measures to ensure a secure and welcoming environment for all women attending the Masjid. Continuous monitoring and safeguarding efforts will be maintained to uphold these standards.

To improve the impact and organization of Friday sermons, with the help of advanced planning and preparation. This ensures that the sermons are not only well-structured but also address relevant topics to inspire and guide the community effectively.

Fundraising efforts will include organizing charity events and dinners to generate resources for upcoming projects. These events will also serve as opportunities to foster community engagement and support for the Masjid's initiatives.

In preparation for Ramadan 2024, WCM is developing detailed plans to provide meaningful programs, activities, and services that cater to the spiritual needs of the community during this sacred month.

WCM will continue to engage its youth through organized sporting events such as cricket and football tournaments. These activities promote teamwork, physical fitness, and a sense of community among young members.

To address the issue of social isolation among the elderly, the Masjid will launch dedicated projects designed to create opportunities for connection and interaction. These initiatives will focus on fostering a sense of belonging and improving the overall well-being of senior community members.

WCM will continue the initiative of free GP service to the community, every Monday evening, offering accessible healthcare, timely support and referrals without financial barriers. This initiative benefits vulnerable groups, including the elderly and low-income families, while easing pressure on local healthcare systems. It reflects the Masjid's commitment to community well-being and improving lives through compassionate care.

Structure, governance and management

The charity had an election on 18 March 2018 where all the members resigned. The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Mehboob Bhamani

Mr Mohamed Tofique M S Sanjania

Mr Sheik Basheer Sheik Jaffer

Mr Iqbal Mahmood

Mr Abdul Rehman Malik

Mr Mohammedarif Habiburrehman Shaikh

Mr Hafiz Mohammad Haroon Akhtar

Mr Mohamed Talha Meman

Mr Naveed Aziz

(Resigned 28 November 2023)

WEMBLEY CENTRAL MASJID

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

Mr Mohamed Tofique M S Sanjania

Trustee

Dated: 15 December 2024

WEMBLEY CENTRAL MASJID

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WEMBLEY CENTRAL MASJID

I report to the trustees on my examination of the financial statements of WEMBLEY CENTRAL MASJID (the Charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Reddy Siddiqui LLP

183-189 The Vale
Acton
London
W3 7RW
United Kingdom
15 December 2024

WEMBLEY CENTRAL MASJID

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	344,019	25,549	369,568	327,551	37,443	364,994
Charitable activities	4	14,200	-	14,200	16,093	-	16,093
Total income		358,219	25,549	383,768	343,644	37,443	381,087
Expenditure on:							
Charitable activities	5	332,289	41,750	374,039	338,231	46,015	384,246
Total expenditure		332,289	41,750	374,039	338,231	46,015	384,246
Net income/(expenditure) and movement in funds		25,930	(16,201)	9,729	5,413	(8,572)	(3,159)
Reconciliation of funds:							
Fund balances at 1 April 2023		1,668,856	439,641	2,108,497	1,663,443	448,213	2,111,656
Fund balances at 31 March 2024		1,694,786	423,440	2,118,226	1,668,856	439,641	2,108,497

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

WEMBLEY CENTRAL MASJID

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11		2,097,968		2,104,045
Current assets					
Debtors	12	2,488		1,295	
Cash at bank and in hand		43,327		29,782	
		45,815		31,077	
Creditors: amounts falling due within one year	13	(25,557)		(26,625)	
Net current assets			20,258		4,452
Total assets less current liabilities			2,118,226		2,108,497
The funds of the Charity					
Restricted income funds	15	423,440		439,641	
Unrestricted funds	16	1,694,786		1,668,856	
			2,118,226		2,108,497

The financial statements were approved by the trustees on 15 December 2024

Mr Mehboob Bhamani
Trustee

Mr Mohamed Tofique M S Sanjania
Trustee

WEMBLEY CENTRAL MASJID

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

WEMBLEY CENTRAL MASJID is an unincorporated association.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WEMBLEY CENTRAL MASJID

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

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	Building is depreciated at 2% per annum. Freehold land is not depreciated
Fixtures, fittings & equipment	10% Straight Line
IT Equipments	20% Straight Line
Motor vehicles	25% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

WEMBLEY CENTRAL MASJID

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

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	344,019	25,549	369,568	327,551	37,443	364,994

WEMBLEY CENTRAL MASJID

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

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
Charitable rental income	14,200	16,093

5 Charitable activities

Analysis by fund

Unrestricted funds	325,035	7,254	332,289
Restricted funds	41,750	-	41,750
	<u>366,785</u>	<u>7,254</u>	<u>374,039</u>
For the year ended 31 March 2023			
Unrestricted funds	329,406	8,825	338,231
Restricted funds	46,015	-	46,015
	<u>375,421</u>	<u>8,825</u>	<u>384,246</u>

6 Governance costs

	Support costs £	Governance costs £	2024 £	2023 £	Basis of allocation
Accountancy	-	780	780	780	Governance
	<u>-</u>	<u>780</u>	<u>780</u>	<u>780</u>	
Analysed between Charitable activities	-	780	780	780	
	<u>-</u>	<u>780</u>	<u>780</u>	<u>780</u>	

Governance costs includes payments to the accountant of £650+vat (2023: £650+vat)

7 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	780	780
Depreciation of owned tangible fixed assets	40,683	34,104

WEMBLEY CENTRAL MASJID

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

8 Trustees

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

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Employees	15	14

Employment costs

	2024 £	2023 £
Wages and salaries	142,625	141,493
Social security costs	177	304
Other pension costs	1,150	3,345
	143,952	145,142

WEMBLEY CENTRAL MASJID

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

10 Taxation

As a charity, Wembley Central Masjid is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

11 Tangible fixed assets

	Land and buildings	Fixtures, IT Equipments fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2023	2,404,626	116,073	-	2,523,855
Additions	-	-	3,248	34,605
At 31 March 2024	2,404,626	116,073	3,248	2,558,460
Depreciation and impairment				
At 1 April 2023	323,697	94,976	-	419,809
Depreciation charged in the year	31,199	2,160	649	40,683
At 31 March 2024	354,896	97,136	649	460,492
Carrying amount				
At 31 March 2024	2,049,730	18,937	2,599	2,097,968
At 31 March 2023	2,080,929	21,096	-	2,104,045

The property was purchased on 15 April 1994.

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	2,488	1,295

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	948	4,131
Other creditors	23,049	21,714
Accruals and deferred income	1,560	780
	25,557	26,625

WEMBLEY CENTRAL MASJID

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

14 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,150	3,345

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

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Zakat & Fitrana	439,641	25,549	(41,750)	423,440
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
	448,213	37,443	(46,015)	439,641

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	1,668,856	358,219	(332,289)	1,694,786
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	1,663,443	343,644	(338,231)	1,668,856

WEMBLEY CENTRAL MASJID

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

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	1,680,458	417,510	2,097,968
Current assets/(liabilities)	14,328	5,930	20,258
	<u>1,694,786</u>	<u>423,440</u>	<u>2,118,226</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	1,667,349	436,696	2,104,045
Current assets/(liabilities)	1,507	2,945	4,452
	<u>1,668,856</u>	<u>439,641</u>	<u>2,108,497</u>

18 Related party transactions

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

Accounts

WEMBLEY CENTRAL MASJID
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

WEMBLEY CENTRAL MASJID

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Mehboob Bhamani Mr Mohamed Tofique M S Sanjania Mr Sheik Basheer Sheik Jaffer Mr I Mahmood Mr Abdul Rehman Malik Mr Mohammedarif Habiburrehman Shaikh Mr Enayatullah Shaik Mr Hafiz Mohammad Haroon Akhtar Mr Mohamed Talha Meman Mr Naveed Aziz
Charity number	285630
Principal address	35-37 Ealing Road Wembley Middlesex United Kingdom HA0 4AE
Independent examiner	Reddy Siddiqui LLP 183-189 The Vale Acton London United Kingdom W3 7RW

WEMBLEY CENTRAL MASJID

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WEMBLEY CENTRAL MASJID

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Trustees of a UK charity have a duty to report in their Annual Report on their charity's public benefit. The Management Committee of WCM has considered the requirements which are explained on the Charity Commission website.

This short report sets out WCM's aims and objects and reports on the activity and successes in the year, as well as highlighting any relevant plans for the current financial year. WCM's work benefits many organisations and individuals across London and the UK.

The Management Committee have considered these matters and concluded:

That the aims and objects of WCM continue to be charitable;

That the aims and the work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals;

That the benefits are for the public, are not unreasonably restricted in any way; and

That our Madrasah will continue providing excellent educational services which now also includes Quranic classes for adults; Weekend Quranic classes for kids (aged 5 to 11); and Hifz classes for kids and adults; and increase other educational programs;

That WCM has started providing free funeral care services.

That there is no detriment or harm arising from the aims and objects.

WEMBLEY CENTRAL MASJID

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Aims and objects:

The objects for which the Masjid is established are to promote for Muslims residing in the London Borough of Brent and surrounding areas as defined herein ("the Community"):

- a. The advancement of the religion of Islam in accordance to the Qur'an and Sunnah and the belief in the finality of the prophet hood of Muhammad (May the peace and blessings of Allah be upon him);
- b. The advancement of education including instruction in the Islamic faith;
- c. The relief of poverty;
- d. To provide facilities for daily prayers, the Friday prayers, Eid prayers and other religious activities on special Islamic days, including teaching classes in Arabic and Urdu languages including Qur'anic studies; and
- e. To provide excellent funeral care facilities
- f. To provide facilities for the advancement of and to promote the social welfare of the Community and to provide recreation and leisure with the object of upliftment and improving the conditions of the Community.

Our Values:

- a) Developing God Consciousness through learning of the Quran & the 'Messengers' sayings & actions
 - b) Developing the quality of Salah to take from the treasure of Allah (SWT)
 - c) Acquire knowledge, practice and correct our actions. Developing awareness of Allah SWT
 - d) Helping, Supporting, work as a one "Ummah", building community by doing and encouraging
- Right. Seeking Pleasure of Allah SWT
- e) Propagating and spreading the Message of Peace and Harmony for all
 - f) Always following and practicing the law of the land and working in accordance with the policies and procedures as set out by the Charity Commission
 - g) Standing up against any unlawful activities and making sure everyone is complying with the Code of Conduct of WCM

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

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

Achievements and performance

Management Committee Working Method

- The current Management Committee was elected in March 2018 and successfully performing management duties. The Trustees plan every activity keeping in mind the larger audience and community, at the same time following a process of well implemented policies and procedures.
- The trustees will always consider further reserve policies and consider the Commission's guidance in this area.
- The trustees have and will continue with carrying out checks of any invited guest speakers and Friday sermons. The trustees will also continue to record and maintain written records of checks carried out of all speakers and Friday sermons.
- The trustees have implemented the safeguarding policies and enforced them when necessary to protect all our worshippers and children against any threat or abuse.

WEMBLEY CENTRAL MASJID

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

During the year the Management Committee continued to managed to engage in many activities; making meaningful contribution for the local community; to highlight some of the efforts of our members and volunteers, are as follows:

- Humanitarian Aid projects with personal monitoring.
- Implementation of set procedure and protocols for Charity Funds Disbursement.
- Policy and Procedure for Outside Charity Chanda Collection at WCM.
- For Ramadan 2022, "Iftaar" arrangement
- Preparing Policy and Procedure set WCM Madrasah and keep working towards improving them professionally
- The Madrassah Classes started
- Event Management Policy implementation
- School Visits and other Religious organisations visits
- Continued improving WCM website, with focus on making it a portal for all beneficiaries, aiming at Young adults to connect to the Masjid proactively. Providing web as the medium to express, share and ask.
- Continuing regular Quran Tafseer Program and introducing "Seerah of Prophet Muhammad" program.
- Contract for existing employees and setting WCM contract with professional HR Company to handle new and old employment matters.
- Improving Madrasah activities and Madrasah Office
- Carrying out various Ladies programs including, Ladies Eid Fun day, Ladies Board Games, Quranic Classes and other Women oriented events
- New Wudu Facilities for the use of Madrasah Children
- Provision of funeral Services at started

Education

Wembley Central Masjid has been providing a variety of services to the local community, especially the young children for whom we deliver the Madrasah classes. Now WCM also provide weekend Quranic classes for both adults and children. Our Madrasah now has a capacity of approx. 450 children, of which we are at the moment offering Islamic educational services to approx. 300 children. We are offering classes for Girls & Boys from Ages 6 to 11. Our educational curriculum is set to provide Islamic education for Muslim children irrespective of their race, ethnicity, colour or geographical background. Every year in December or January, we hold a Jalsa (convocation day) to celebrate the children's success and to promote them to the next level. Our new term for Madrasah begins every year in January.

We also host daily circles of 'Taleem' – i.e. reading of hadiths in Arabic, English and Urdu; mainly teachings from the story of Prophets and their rightly guided companions.

School Visits

The WCM hosts many events, visitors and dignitaries every year. As most of the last year was largely restricted by social distancing and lockdown, unfortunately we couldn't host many such visits from schools, dignitaries and other visitors. However, we are looking forward to next year where we will continue to open our doors for school visits and social events for our local community. Schools plan visits as part of their religious education curriculum and academics visit for historical and research purposes. As part of our continuous efforts, we host many schools every year; receiving strong and positive feedbacks.

WEMBLEY CENTRAL MASJID

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

The trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. Some of the areas of focus for next year are as below:

- a. Conclude the process of setting up WCM as CIO (Charitable incorporated organisation) and get its assets and property transferred to charitable trust and permanently avoid threats to Stop WCM charity to carry out its operations peacefully.
- g. Completed the work for Funeral Project
- h. Short term Islamic courses for Adults, Youngsters and Teenagers during vacation times. Ladies section safety and security protocols implementation.
- i. Ladies section Monitoring and safeguarding.
- j. Friday Sermon Management with advance planning
- k. Organising Charity Events and Dinners to raise Funds and utilise them for upcoming projects.
- l. Planning for Ramadhan 2023
- m. Organising various sporting events such as Cricket and Football tournament for WCM youth.
- n. Starting projects at WCM to deal with Social Isolation problem prevailing in older age group.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. There is a significant drop in the reserves and collections due to the following reasons:

- 1) False propaganda and negative portrayal of the masjid and its committee members led by a disputed group who identify themselves as the 'Do Not Donate' group
- 2) The 'Do Not Donate' groups attempt to trespass the premises, attempted burglary, criminal damage leading to various losses to the Masjid's property and finances
- 3) Do Not Donate' groups constant intrusion on sabotaging the collection of funds during Friday prayers. Bullying, harassment, intimidation and annoyance to the regular worshippers, which would make them back off from donations
- 4) Do Not Donate member's running false stories through social media accounts and YouTube channel to promote hatred and division within the community
- 5) Unethical and unislamic behaviour within the Wembley Central Masjid premises by Do not Donate group
- 6) Masjid closure due to violent and aggressive incidents taking place inside the premises by the Do Not Donate group
- 7) Since March 2020 lockdown due to COVID-19

The trustees are optimistic that conditions will return to normality and funds will become available soon to get back to the required level.

The trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. Some of the areas of focus for next year, as below

1. Conclude the process of setting up WCM as CIO (Charitable incorporated organisation) and get its assets and property transferred to charitable trust and permanently avoid threats to Stop WCM charity to carry out its operations peacefully
2. Short term Islamic courses for Adults, Youngsters and Teenagers during vacation times
3. Ladies section new AC installation, repair and maintenance
4. Friday Sermon Management with entire advance planning
5. Collection and gathering of funds once the masjid reopens, raising funds by using online platforms such as fundraising pages and websites

Structure, governance and management

The charity had an election on 18 March 2018 where all the members resigned. The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Mehboob Bhamani

Mr Mohamed Tofique M S Sanjania

Mr Sheik Basheer Sheik Jaffer

WEMBLEY CENTRAL MASJID

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Mr I Mahmood
Mr Abdul Rehman Malik
Mr Mohammedarif Habiburrehman Shaikh
Mr Enayatullah Shaik
Mr Hafiz Mohammad Haroon Akhtar
Mr Mohamed Talha Meman
Mr Naveed Aziz

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

Mr Mohamed Tofique M S Sanjania

Trustee

Dated: 17 December 2023

WEMBLEY CENTRAL MASJID

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WEMBLEY CENTRAL MASJID

I report on the financial statements of the Charity for the year ended 31 March 2023, which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Reddy Siddiqui LLP
Chartered Accountants
183-189 The Vale
Acton
London

WEMBLEY CENTRAL MASJID

INDEPENDENT EXAMINER'S REPORT (CONTINUED) TO THE TRUSTEES OF WEMBLEY CENTRAL MASJID

W3 7RW
United Kingdom
Dated: 17 December 2023

WEMBLEY CENTRAL MASJID

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	327,551	37,443	364,994	220,876	440	221,316
Charitable activities	4	16,093	-	16,093	15,388	-	15,388
Total income		343,644	37,443	381,087	236,264	440	236,704
Charitable activities	5	338,231	46,015	384,246	262,636	1,500	264,136
Net income/(expenditure) and movement in funds		5,413	(8,572)	(3,159)	(26,372)	(1,060)	(27,432)
Reconciliation of funds:							
Fund balances at 1 April 2022		1,663,443	448,213	2,111,656	1,689,815	449,273	2,139,088
Fund balances at 31 March 2023		1,668,856	439,641	2,108,497	1,663,443	448,213	2,111,656

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

WEMBLEY CENTRAL MASJID

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		2,104,045		2,122,212
Current assets					
Debtors	11	1,295		1,390	
Cash at bank and in hand		29,782		22,797	
		31,077		24,187	
Creditors: amounts falling due within one year	12	26,625		34,743	
Net current assets/(liabilities)			4,452		(10,556)
Total assets less current liabilities			2,108,497		2,111,656
The funds of the Charity					
Restricted income funds	13	439,641		448,213	
Unrestricted funds		1,668,856		1,663,443	
		2,108,497		2,111,656	

The financial statements were approved by the trustees on 17 December 2023

Mr Mehboob Bhamani
Trustee

Mr Mohamed Tofique M S Sanjania
Trustee

WEMBLEY CENTRAL MASJID

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

WEMBLEY CENTRAL MASJID is an unincorporated association.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WEMBLEY CENTRAL MASJID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	Building is depreciated at 2% per annum. Freehold land is not depreciated
Fixtures, fittings & equipment	10% Straight Line
Computers	25% Straight Line
Motor vehicles	

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

WEMBLEY CENTRAL MASJID

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

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	327,551	37,443	364,994	205,089	440	205,529
Government grants	-	-	-	15,787	-	15,787
	<u>327,551</u>	<u>37,443</u>	<u>364,994</u>	<u>220,876</u>	<u>440</u>	<u>221,316</u>

WEMBLEY CENTRAL MASJID

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

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Charitable activities		
Sale of goods	-	-
Charitable rental income	16,093	15,388

5 Charitable activities

Analysis by fund

Unrestricted funds	329,406	8,825	338,231
Restricted funds	46,015	-	46,015
	<u>375,421</u>	<u>8,825</u>	<u>384,246</u>
For the year ended 31 March 2022			
Unrestricted funds	255,437	7,199	262,636
Restricted funds	1,500	-	1,500
	<u>256,937</u>	<u>7,199</u>	<u>264,136</u>

6 Governance costs

	Support costs £	Governance costs £	2023 £	2022 £	Basis of allocation
Accountancy	-	780	780	780	Governance
	<u>-</u>	<u>780</u>	<u>780</u>	<u>780</u>	
Analysed between Charitable activities	-	780	780	780	
	<u>-</u>	<u>780</u>	<u>780</u>	<u>780</u>	

Governance costs includes payments to the accountant of £650+vat (2022: £650+vat)

7 Trustees

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

WEMBLEY CENTRAL MASJID

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

Number of employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Employees	14	15
	<u> </u>	<u> </u>

Employment costs

	2023	2022
	£	£
Wages and salaries	141,493	136,438
Social security costs	304	1,198
Other pension costs	3,345	847
	<u> </u>	<u> </u>
	<u>145,142</u>	<u>138,483</u>

WEMBLEY CENTRAL MASJID

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

9 Taxation

As a charity, Wembley Central Masjid is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

10 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2022	2,404,626	100,137	6,725	3,156	2,514,644
Additions	-	15,936	-	-	15,936
At 31 March 2023	2,404,626	116,073	6,725	3,156	2,530,580
Depreciation and impairment					
At 1 April 2022	292,498	92,577	6,725	631	392,431
Depreciation charged in the year	31,199	2,400	-	505	34,104
At 31 March 2023	323,697	94,977	6,725	1,136	426,535
Carrying amount					
At 31 March 2023	2,080,929	21,096	-	2,020	2,104,045
At 31 March 2022	2,112,128	7,560	(1)	2,525	2,122,212

The property was purchased on 15 April 1994.

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	1,295	1,390

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	4,131	5,238
Other creditors	21,714	28,725
Accruals and deferred income	780	780
	26,625	34,743

WEMBLEY CENTRAL MASJID

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

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
	448,213	37,443	(46,015)	439,641
Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	At 31 March 2022 £
	449,273	440	(1,500)	448,213

A transfer of £22,000 was made from Sadeqa bank account, which is restricted fund to main bank account on 29/3/2019. This has now been fully repaid

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	1,663,443	343,644	(338,231)	1,668,856
Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	At 31 March 2022 £
General funds	1,689,815	236,264	(262,636)	1,663,443

15 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Intangible fixed assets	(436,696)	436,696	-
Tangible assets	2,104,045	-	2,104,045
Current assets/(liabilities)	1,507	2,945	4,452
	1,668,856	439,641	2,108,497

WEMBLEY CENTRAL MASJID

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

15 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:			
Intangible fixed assets	(434,733)	434,733	-
Tangible assets	2,122,212	-	2,122,212
Current assets/(liabilities)	(24,036)	13,480	(10,556)
	<u>1,663,443</u>	<u>448,213</u>	<u>2,111,656</u>

16 Related party transactions

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

Accounts

WEMBLEY CENTRAL MASJID
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

WEMBLEY CENTRAL MASJID

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Mehboob Bhamani Mr Mohamed Tofique M S Sanjania Mr Sheik Basheer Sheik Jaffer Mr I Mahmood Mr Abdul Rehman Malik Mr Mohammedarif Habiburrehman Shaikh Mr Enayatullah Shaik Mr Hafiz Mohammad Haroon Akhtar Mr Mohamed Talha Meman Mr Naveed Aziz
Charity number	285630
Principal address	35-37 Ealing Road Wembley Middlesex HA0 4AE
Independent examiner	Reddy Siddiqui LLP 183-189 The Vale Acton London W3 7RW

WEMBLEY CENTRAL MASJID

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WEMBLEY CENTRAL MASJID

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Trustees of a UK charity have a duty to report in their Annual Report on their charity's public benefit. The Management Committee of WCM has considered the requirements which are explained on the Charity Commission website.

This short report sets out WCM's aims and objects and reports on the activity and successes in the year, as well as highlighting any relevant plans for the current financial year. WCM's work benefits many organisations and individuals across London and the UK.

The Management Committee have considered these matters and concluded:

That the aims and objects of WCM continue to be charitable;

That the aims and the work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals;

That the benefits are for the public, are not unreasonably restricted in any way; and

That our Madrasah will continue providing excellent educational services which now also includes Quranic classes for adults; Weekend Quranic classes for kids (aged 5 to 11); and Hifz classes for kids and adults; and increase other educational programs;

That WCM has started providing free funeral care services.

That there is no detriment or harm arising from the aims and objects.

WEMBLEY CENTRAL MASJID

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Aims and objects:

The objects for which the Masjid is established are to promote for Muslims residing in the London Borough of Brent and surrounding areas as defined herein ("the Community"):

- a. The advancement of the religion of Islam in accordance to the Qur'an and Sunnah and the belief in the finality of the prophet hood of Muhammad (May the peace and blessings of Allah be upon him);
- b. The advancement of education including instruction in the Islamic faith;
- c. The relief of poverty;
- d. To provide facilities for daily prayers, the Friday prayers, Eid prayers and other religious activities on special Islamic days, including teaching classes in Arabic and Urdu languages including Qur'anic studies; and
- e. To provide excellent funeral care facilities
- f. To provide facilities for the advancement of and to promote the social welfare of the Community and to provide recreation and leisure with the object of upliftment and improving the conditions of the Community.

Our Values:

- a) Developing God Consciousness through learning of the Quran & the 'Messengers' sayings & actions
 - b) Developing the quality of Salah to take from the treasure of Allah (SWT)
 - c) Acquire knowledge, practice and correct our actions. Developing awareness of Allah SWT
 - d) Helping, Supporting, work as a one "Ummah", building community by doing and encouraging
- Right. Seeking Pleasure of Allah SWT
- e) Propagating and spreading the Message of Peace and Harmony for all
 - f) Always following and practicing the law of the land and working in accordance with the policies and procedures as set out by the Charity Commission
 - g) Standing up against any unlawful activities and making sure everyone is complying with the Code of Conduct of WCM

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

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

Achievements and performance

Management Committee Working Method

- The current Management Committee was elected in March 2018 and successfully performing management duties. The Trustees plan every activity keeping in mind the larger audience and community, at the same time following a process of well implemented policies and procedures.
- The trustees will always consider further reserve policies and consider the Commission's guidance in this area.
- The trustees have and will continue with carrying out checks of any invited guest speakers and Friday sermons. The trustees will also continue to record and maintain written records of checks carried out of all speakers and Friday sermons.
- The trustees have implemented the safeguarding policies and enforced them when necessary to protect all our worshippers and children against any threat or abuse.

WEMBLEY CENTRAL MASJID

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

During the year the Management Committee continued to managed to engage in many activities; making meaningful contribution for the local community; to highlight some of the efforts of our members and volunteers, are as follows:

- Humanitarian Aid projects with personal monitoring.
- Implementation of set procedure and protocols for Charity Funds Disbursement.
- Policy and Procedure for Outside Charity Chanda Collection at WCM.
- For Ramadan 2022, "Iftaar" arrangement
- Preparing Policy and Procedure set WCM Madrasah and keep working towards improving them professionally
- The Madrassah Classes started
- Event Management Policy implementation
- School Visits and other Religious organisations visits
- Continued improving WCM website, with focus on making it a portal for all beneficiaries, aiming at Young adults to connect to the Masjid proactively. Providing web as the medium to express, share and ask.
- Continuing regular Quran Tafseer Program and introducing "Seerah of Prophet Muhammad" program.
- Contract for existing employees and setting WCM contract with professional HR Company to handle new and old employment matters.
- Improving Madrasah activities and Madrasah Office
- Carrying out various Ladies programs including, Ladies Eid Fun day, Ladies Board Games, Quranic Classes and other Women oriented events
- New Wudu Facilities for the use of Madrasah Children
- Provision of funeral Services at started

Education

Wembley Central Masjid has been providing a variety of services to the local community, especially the young children for whom we deliver the Madrasah classes. Now WCM also provide weekend Quranic classes for both adults and children. Our Madrasah now has a capacity of approx. 450 children, of which we are at the moment offering Islamic educational services to approx. 300 children. We are offering classes for Girls & Boys from Ages 6 to 11. Our educational curriculum is set to provide Islamic education for Muslim children irrespective of their race, ethnicity, colour or geographical background. Every year in December or January, we hold a Jalsa (convocation day) to celebrate the children's success and to promote them to the next level. Our new term for Madrasah begins every year in January.

We also host daily circles of 'Taleem' – i.e. reading of hadiths in Arabic, English and Urdu; mainly teachings from the story of Prophets and their rightly guided companions.

School Visits

The WCM hosts many events, visitors and dignitaries every year. As most of the last year was largely restricted by social distancing and lockdown, unfortunately we couldn't host many such visits from schools, dignitaries and other visitors. However, we are looking forward to next year where we will continue to open our doors for school visits and social events for our local community. Schools plan visits as part of their religious education curriculum and academics visit for historical and research purposes. As part of our continuous efforts, we host many schools every year; receiving strong and positive feedbacks.

WEMBLEY CENTRAL MASJID

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Financial review

The trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. Some of the areas of focus for next year are as below:

- a. Conclude the process of setting up WCM as CIO (Charitable incorporated organisation) and get its assets and property transferred to charitable trust and permanently avoid threats to Stop WCM charity to carry out its operations peacefully.
- g. Completed the work for Funeral Project
- h. Short term Islamic courses for Adults, Youngsters and Teenagers during vacation times. Ladies section safety and security protocols implementation.
- i. Ladies section Monitoring and safeguarding.
- j. Friday Sermon Management with advance planning
- k. Organising Charity Events and Dinners to raise Funds and utilise them for upcoming projects.
- l. Planning for Ramadhan 2023
- m. Organising various sporting events such as Cricket and Football tournament for WCM youth.
- n. Starting projects at WCM to deal with Social Isolation problem prevailing in older age group.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. There is a significant drop in the reserves and collections due to the following reasons:

- 1) False propaganda and negative portrayal of the masjid and its committee members led by a disputed group who identify themselves as the 'Do Not Donate' group
- 2) The 'Do Not Donate' groups attempt to trespass the premises, attempted burglary, criminal damage leading to various losses to the Masjid's property and finances
- 3) Do Not Donate' groups constant intrusion on sabotaging the collection of funds during Friday prayers. Bullying, harassment, intimidation and annoyance to the regular worshippers, which would make them back off from donations
- 4) Do Not Donate member's running false stories through social media accounts and YouTube channel to promote hatred and division within the community
- 5) Unethical and unislamic behaviour within the Wembley Central Masjid premises by Do not Donate group
- 6) Masjid closure due to violent and aggressive incidents taking place inside the premises by the Do Not Donate group
- 7) Since March 2020 lockdown due to COVID-19

The trustees are optimistic that conditions will return to normality and funds will become available soon to get back to the required level.

The trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. Some of the areas of focus for next year, as below

1. Conclude the process of setting up WCM as CIO (Charitable incorporated organisation) and get its assets and property transferred to charitable trust and permanently avoid threats to Stop WCM charity to carry out its operations peacefully
2. Short term Islamic courses for Adults, Youngsters and Teenagers during vacation times
3. Ladies section new AC installation, repair and maintenance
4. Friday Sermon Management with entire advance planning
5. Collection and gathering of funds once the masjid reopens, raising funds by using online platforms such as fundraising pages and websites

Structure, governance and management

The charity had an election on 18 March 2018 where all the members resigned. The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Mehboob Bhamani

Mr Mohamed Tofique M S Sanjania

Mr Sheik Basheer Sheik Jaffer

WEMBLEY CENTRAL MASJID

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Mr I Mahmood

Mr Abdul Rehman Malik

Mr Mohammedarif Habiburrehman Shaikh

Mr Enayatullah Shaik

Mr Hafiz Mohammad Haroon Akhtar

Mr Mohamed Talha Meman

Mr Naveed Aziz

Mr Aneez Kakadamkulam Sidhik

(Resigned 1 June 2021)

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

Mr Mohamed Tofique M S Sanjania

Trustee

Dated: 18 December 2022

WEMBLEY CENTRAL MASJID

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WEMBLEY CENTRAL MASJID

I report on the financial statements of the Charity for the year ended 31 March 2022, which are set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Reddy Siddiqui LLP
Chartered Accountants
183-189 The Vale
Acton
London
W3 7RW
Dated: 18 December 2022

WEMBLEY CENTRAL MASJID

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	220,876	440	221,316	172,821	1,005	173,826
Incoming resources from charitable activities	4	15,388	-	15,388	1,500	-	1,500
Total income		<u>236,264</u>	<u>440</u>	<u>236,704</u>	<u>174,321</u>	<u>1,005</u>	<u>175,326</u>
Expenditure on:							
Charitable activities	5	262,636	1,500	264,136	242,376	3,800	246,176
Net expenditure for the year/ Net movement in funds		(26,372)	(1,060)	(27,432)	(68,055)	(2,795)	(70,850)
Fund balances at 1 April 2021		<u>1,689,815</u>	<u>449,273</u>	<u>2,139,088</u>	<u>1,757,869</u>	<u>452,069</u>	<u>2,209,938</u>
Fund balances at 31 March 2022		<u><u>1,663,443</u></u>	<u><u>448,213</u></u>	<u><u>2,111,656</u></u>	<u><u>1,689,814</u></u>	<u><u>449,274</u></u>	<u><u>2,139,088</u></u>

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

All income and expenditure derive from continuing activities.

WEMBLEY CENTRAL MASJID

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		2,122,212		2,143,730
Current assets					
Debtors	11	1,390		16,658	
Cash at bank and in hand		22,797		18,628	
		24,187		35,286	
Creditors: amounts falling due within one year	12	(34,743)		(39,928)	
Net current liabilities			(10,556)		(4,642)
Total assets less current liabilities			2,111,656		2,139,088
Income funds					
Restricted funds	13	448,213		449,274	
Unrestricted funds		1,663,443		1,689,814	
		2,111,656		2,139,088	

The financial statements were approved by the Trustees on 18 December 2022

Mr Mehboob Bhamani
Trustee

Mr Mohamed Tofique M S Sanjania
Trustee

WEMBLEY CENTRAL MASJID

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

WEMBLEY CENTRAL MASJID is an unincorporated association.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WEMBLEY CENTRAL MASJID

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

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	Building is depreciated at 2% per annum. Freehold land is not depreciated
Fixtures, fittings & equipment	10% Straight Line
Computers	25% Straight Line
Motor vehicles	

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

WEMBLEY CENTRAL MASJID

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

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	205,089	440	205,529	73,143	1,005	74,148
Government grants	15,787	-	15,787	99,678	-	99,678
	<u>220,876</u>	<u>440</u>	<u>221,316</u>	<u>172,821</u>	<u>1,005</u>	<u>173,826</u>

WEMBLEY CENTRAL MASJID

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

4 Incoming resources from charitable activities

	Rental income 2022 £	Rental income 2021 £
Charitable rental income	15,388	1,500

5 Charitable activities

Analysis by fund

Unrestricted funds	255,437	7,199	262,636	
Restricted funds	1,500	-	1,500	
	<u>256,937</u>	<u>7,199</u>	<u>264,136</u>	
For the year ended 31 March 2021				
Unrestricted funds	238,155	4,221		242,376
Restricted funds	3,800	-		3,800
	<u>241,955</u>	<u>4,221</u>		<u>246,176</u>

6 Governance costs

	Support costs £	Governance costs £	2022 £	2021 £	Basis of allocation
Accountancy	-	780	780	780	Governance
	<u>-</u>	<u>780</u>	<u>780</u>	<u>780</u>	
Analysed between Charitable activities	-	780	780	780	
	<u>-</u>	<u>780</u>	<u>780</u>	<u>780</u>	

Governance costs includes payments to the accountant of £650+vat (2020: £650+vat)

7 Trustees

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

WEMBLEY CENTRAL MASJID

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

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Employees	15	15

Employment costs

	2022 £	2021 £
Wages and salaries	136,438	108,884
Social security costs	1,198	-
Other pension costs	847	440
	138,483	109,324

WEMBLEY CENTRAL MASJID

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

9 Taxation

As a charity, Wembley Central Masjid is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

10 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2021	2,404,626	91,737	6,725	-	2,503,088
Additions	-	8,400	-	3,156	11,556
At 31 March 2022	2,404,626	100,137	6,725	3,156	2,514,644
Depreciation and impairment					
At 1 April 2021	261,299	91,737	6,322	-	359,358
Depreciation charged in the year	31,199	840	404	631	33,074
At 31 March 2022	292,498	92,577	6,726	631	392,432
Carrying amount					
At 31 March 2022	2,112,128	7,560	(1)	2,525	2,122,212
At 31 March 2021	2,143,327	-	403	-	2,143,730

The property was purchased on 15 April 1994.

11 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	1,390	5,658
Other debtors	-	10,000
	1,390	15,658
Amounts falling due after more than one year:		
Other debtors	-	1,000
Total debtors	1,390	16,658

WEMBLEY CENTRAL MASJID

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

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	5,238	1,040
Trade creditors	-	750
Other creditors	28,725	37,358
Accruals and deferred income	780	780
	<u>34,743</u>	<u>39,928</u>

13 Restricted funds

A transfer of £22,000 was made from Sadeqa bank account, which is restricted fund to main bank account on 29/3/2019. This has now been fully repaid

14 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	2,122,212	-	2,122,212	2,143,730	-	2,143,730
Current assets/(liabilities)	(24,035)	13,479	(10,556)	(4,644)	2	(4,642)
	<u>2,098,177</u>	<u>13,479</u>	<u>2,111,656</u>	<u>2,139,086</u>	<u>2</u>	<u>2,139,088</u>

15 Related party transactions

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

Accounts

WEMBLEY CENTRAL MASJID
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

WEMBLEY CENTRAL MASJID

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Mehboob Bhamani	
	Mr Mohamed Tofique M S Sanjania	
	Mr Sheik Basheer Sheik Jaffer	
	Mr I Mahmood	
	Mr Abdul Rehman Malik	
	Mr Mohammedarif Habiburrehman Shaikh	
	Mr Enayatullah Shaik	
	Mr Hafiz Mohammad Haroon Akhtar	
	Mr Mohamed Talha Meman	
	Mr Naveed Aziz	(Appointed 18 March 2021)
	Mr Aneez Kakadamkulam Sidhik	(Appointed 18 March 2021)
Charity number	285630	
Principal address	35-37 Ealing Road Wembley Middlesex HA0 4AE	
Independent examiner	Reddy Siddiqui LLP 183-189 The Vale Acton London W3 7RW	

WEMBLEY CENTRAL MASJID

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WEMBLEY CENTRAL MASJID

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their annual report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Trustees of a UK charity have a duty to report in their Annual Report on their charity's public benefit. The Management Committee of WCM has considered the requirements which are explained on the Charity Commission website.

This short report sets out WCM's aims and objects and reports on the activity and successes in the year, as well as highlighting any relevant plans for the current financial year. WCM's work benefits many organisations and individuals across London and the UK.

The Management Committee have considered these matters and concluded:

That the aims and objects of WCM continue to be charitable;

That the aims and the work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals;

That the benefits are for the public, are not unreasonably restricted in any way; and

That our Madrasah will continue providing excellent educational services which now also includes Quranic classes for adults; Weekend Quranic classes for kids (aged 5 to 11); and Hifz classes for kids and adults; and increase other educational programs;

That WCM will start providing free funeral care services by mid-2022.

That there is no detriment or harm arising from the aims and objects.

WEMBLEY CENTRAL MASJID

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Aims and objects:

The objects for which the Masjid is established are to promote for Muslims residing in the London Borough of Brent and surrounding areas as defined herein ("the Community"):

- a. The advancement of the religion of Islam in accordance to the Qur'an and Sunnah and the belief in the finality of the prophet hood of Muhammad (May the peace and blessings of Allah be upon him);
- b. The advancement of education including instruction in the Islamic faith;
- c. The relief of poverty;
- d. To provide facilities for daily prayers, the Friday prayers, Eid prayers and other religious activities on special Islamic days, including teaching classes in Arabic and Urdu languages including Qur'anic studies; and
- e. To provide excellent funeral care facilities
- f. To provide facilities for the advancement of and to promote the social welfare of the Community and to provide recreation and leisure with the object of upliftment and improving the conditions of the Community.

Our Values:

- a) Developing God Consciousness through learning of the Quran & the 'Messengers' sayings & actions
- b) Developing the quality of Salah to take from the treasure of Allah (SWT)
- c) Acquire knowledge, practice and correct our actions. Developing awareness of Allah SWT
- d) Helping, Supporting, work as a one "Ummah", building community by doing and encouraging Right. Seeking Pleasure of Allah SWT
- e) Propagating and spreading the Message of Peace and Harmony for all
- f) Always following and practicing the law of the land and working in accordance with the policies and procedures as set out by the Charity Commission
- g) Standing up against any unlawful activities and making sure everyone is complying with the Code of Conduct of WCM

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

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

Achievements and performance

Management Committee Working Method

- The current Management Committee was elected in March 2018 and successfully performing management duties. The Trustees plan every activity keeping in mind the larger audience and community, at the same time following a process of well implemented policies and procedures.
- The trustees will always consider further reserve policies and consider the Commission's guidance in this area.
- The trustees have and will continue with carrying out checks of any invited guest speakers and Friday sermons. The trustees will also continue to record and maintain written records of checks carried out of all speakers and Friday sermons.
- The trustees have implemented the safeguarding policies and enforced them when necessary to protect all our worshippers and children against any threat or abuse.

WEMBLEY CENTRAL MASJID

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The Management Committee had to operate within the lockdown and social distancing guidelines for most of the year. However, the Management Committee still managed to engage in many activities; making meaningful contribution for the local community; to highlight some of the efforts of our members and volunteers, are as follows:

- Humanitarian Aid projects with personal monitoring.
- Implementation of set procedure and protocols for Charity Funds Disbursement.
- Policy and Procedure for Outside Charity Chanda Collection at WCM.
- For Ramadan 2020, "Iftaar" arrangement in form of takeaways
- Distributed food packages during the lockdown to help elders and vulnerable people in local community
- Preparing Policy and Procedure set WCM Madrasah and keep working towards improving them professionally
- Conducted Online Madrassah Classes to minimize the disruption in religious education
- Event Management Policy implementation
- School Visits and other Religious organizations visits
- Continued improving WCM website, with focus on making it a portal for all beneficiaries, aiming at Young adults to connect to the Masjid proactively. Providing web as the medium to express, share and ask.
- Continuing regular Quran Tafseer Program and introducing "Seerah of Prophet Muhammad" program.
- Contract for existing employees and setting WCM contract with professional HR Company to handle new and old employment matters.
- Improving Madrasah activities and Madrasah Office
- Carrying out various Ladies programs including, Ladies Eid Fun day, Ladies Board Games, Quranic Classes and other Women oriented events
- Commencing work for new Wudu Facilities for the use of Madrasah Children
- Commenced working on the second phase of Funeral Services at WCM
- Working on Health and Safety protocols during COVID-19 and making our premises adaptive to the new social distancing rules in place and opening our doors to the community
- Managing crowds during Friday prayers and making sure social distancing markings are visible inside and outside premises
- Volunteers present on site during every prayer and Madrasah times, since the reopening of the masjid after the first lockdown of COVID-19, making sure everyone registered is only entering the premises
- Providing administrative support to the elderly and vulnerable of the community when registering them for WCM NHS Track and Trace Working on Health and Safety protocols setup with Professional company at WCM

WEMBLEY CENTRAL MASJID

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Education

Wembley Central Masjid has been providing a variety of services to the local community, especially the young children for whom we deliver the Madrasah classes. Now WCM also provide weekend Quranic classes for both adults and children. Our Madrasah now has a capacity of approx. 450 children, of which we are at the moment offering Islamic educational services to approx. 300 children. We are offering classes for Girls & Boys from Ages 6 to 11. Our educational curriculum is set to provide Islamic education for Muslim children irrespective of their race, ethnicity, colour or geographical background. Every year in December or January, we hold a Jalsa (convocation day) to celebrate the children's success and to promote them to the next level. Our new term for Madrasah begins every year in January.

We also host daily circles of 'Taleem' – i.e. reading of hadiths in Arabic, English and Urdu; mainly teachings from the story of Prophets and their rightly guided companions.

School Visits

The WCM hosts many events, visitors and dignitaries every year. As most of the last year was largely restricted by social distancing and lockdown, unfortunately we couldn't host many such visits from schools, dignitaries and other visitors. However, we are looking forward to next year where we will continue to open our doors for school visits and social events for our local community. Schools plan visits as part of their religious education curriculum and academics visit for historical and research purposes. As part of our continuous efforts, we host many schools every year; receiving strong and positive feedbacks.

WCM COVID19 Updates

We all recognise year 2020 has been one of the most challenging years for the whole ummah due to the pandemic which has affected our daily lives. We at WCM, have taken this very seriously from the health and safety aspect of our worshippers and local community. During the lockdown, we regularly kept our worshippers updated with notices and information through our social media pages and website. We also displayed posters and information pages on our gates all around the premises. To follow the governments strict guidelines when reopening the masjid, we introduced the WCM NHS Track and Trace registration process which allowed all our worshippers to register and come visit the premises all daily prayers including Jummah and Eid.

During the first wave of COVID-19 lockdown beginning in March 2020, the Management Committee in consultancy with Faith Associates carried out a detailed risk assessment for our premises and based on the report we planned the opening of our masjid and Madrasah. At the start of the year 2020 we had between 200 – 220 students registered for weekday and weekend Madrasah. We had to close due to COVID-19 in the first term of the year, but this didn't deter us from taking proactive measure to protect our children's valuable term time. The Education Sub Committee took alternative method and created online Madrasah classes for students, we are very thankful to our teachers who voluntarily agreed to teach them. We regularly kept the parents informed via email and phone calls during these unprecedented times. The Management Committee have always tried their level best in making sure that children's Islamic education is not interrupted or disturbed during these times.

The UK Government once again announced a second national lockdown in December 2020. We have followed and complied with all the restriction rules and made sure our Masjid and Worshippers are always kept safe and secure. We pray that the places of worship do open again, and we are given the opportunity to serve our local community and worshippers. We also would like to express our sincere gratitude to all our members who have followed all the guidelines and registered with the WCM NHS Track and Trace, which has helped us keep all our worshippers safe and well informed.

WEMBLEY CENTRAL MASJID

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Financial review

The trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. Some of the areas of focus for next year are as below:

- a. Conclude the process of setting up WCM as CIO (Charitable incorporated organisation) and get its assets and property transferred to charitable trust and permanently avoid threats to Stop WCM charity to carry out its operations peacefully.
- b. Complete the work for Funeral Project and initiate the services by Mid 2022
- c. Short term Islamic courses for Adults, Youngsters and Teenagers during vacation times. Ladies section safety and security protocols implementation.
- d. Ladies section Monitoring and safeguarding.
- e. Friday Sermon Management with advance planning
- f. Organising Charity Events and Dinners to raise Funds and utilise them for upcoming projects.
- g. Planning for Ramadhan 2021
- h. Organising various sporting events such as Cricket and Football tournament for WCM youth.
- i. Starting projects at WCM to deal with Social Isolation problem prevailing in older age group.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. There is a significant drop in the reserves and collections due to the following reasons:

- 1) False propaganda and negative portrayal of the masjid and its committee members led by a disputed group who identify themselves as the 'Do Not Donate' group
 - 2) The 'Do Not Donate' groups attempt to trespass the premises, attempted burglary, criminal damage leading to various losses to the Masjid's property and finances
 - 3) Do Not Donate' groups constant intrusion on sabotaging the collection of funds during Friday prayers. Bullying, harassment, intimidation and annoyance to the regular worshippers, which would make them back off from donations
 - 4) Do Not Donate member's running false stories through social media accounts and YouTube channel to promote hatred and division within the community
 - 5) Unethical and unislamic behaviour within the Wembley Central Masjid premises by Do not Donate group
 - 6) Masjid closure due to violent and aggressive incidents taking place inside the premises by the Do Not Donate group
 - 7) Since March 2020 lockdown due to COVID-19
- The trustees are optimistic that conditions will return to normality and funds will become available soon to get back to the required level.

The trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. Some of the areas of focus for next year, as below

1. Conclude the process of setting up WCM as CIO (Charitable incorporated organisation) and get its assets and property transferred to charitable trust and permanently avoid threats to Stop WCM charity to carry out its operations peacefully
2. Short term Islamic courses for Adults, Youngsters and Teenagers during vacation times
3. Ladies section new AC installation, repair and maintenance
4. Friday Sermon Management with entire advance planning
5. Collection and gathering of funds once the masjid reopens, raising funds by using online platforms such as fundraising pages and websites

Structure, governance and management

The charity had an election on 18 March 2018 where all the members resigned. The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Mehboob Bhamani

Mr Waseem Muhammed

(Resigned 18 March 2021)

Mr Mohamed Tofique M S Sanjania

Mr Sheik Basheer Sheik Jaffer

WEMBLEY CENTRAL MASJID

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Mr I Mahmood	
Mr Huzaifa Sayed	(Resigned 18 March 2021)
Mr Abdul Rehman Malik	
Mr Mohammedarif Habiburrehman Shaikh	
Mr Abdullah Jan	(Resigned 18 March 2021)
Mr Enayatullah Shaik	
Mr Hafiz Mohammad Haroon Akhtar	
Mr Mohamed Talha Meman	
Mr Naveed Aziz	(Appointed 18 March 2021)
Mr Aneez Kakadamkulam Sidhik	(Appointed 18 March 2021)

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

Mr Mohamed Tofique M S Sanjania

Trustee

Dated: 16 January 2022

WEMBLEY CENTRAL MASJID

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WEMBLEY CENTRAL MASJID

I report on the financial statements of the Charity for the year ended 31 March 2021, which are set out on pages 9 to 17.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

WEMBLEY CENTRAL MASJID

INDEPENDENT EXAMINER'S REPORT (CONTINUED) TO THE TRUSTEES OF WEMBLEY CENTRAL MASJID

183-189 The Vale
Acton
London
W3 7RW
Dated: 16 January 2022

WEMBLEY CENTRAL MASJID

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	3	172,821	1,005	173,826	189,967	41,945	231,912
Incoming resources from charitable activities	4	1,500	-	1,500	-	-	-
Total income		<u>174,321</u>	<u>1,005</u>	<u>175,326</u>	<u>189,967</u>	<u>41,945</u>	<u>231,912</u>
Expenditure on:							
Charitable activities	5	<u>242,376</u>	<u>3,800</u>	<u>246,176</u>	<u>291,230</u>	<u>41,050</u>	<u>332,280</u>
Net expenditure for the year/ Net movement in funds		(68,055)	(2,795)	(70,850)	(101,263)	895	(100,368)
Fund balances at 1 April 2020		<u>1,757,869</u>	<u>452,069</u>	<u>2,209,938</u>	<u>1,859,132</u>	<u>451,177</u>	<u>2,310,309</u>
Fund balances at 31 March 2021		<u><u>1,689,814</u></u>	<u><u>449,274</u></u>	<u><u>2,139,088</u></u>	<u><u>1,757,869</u></u>	<u><u>452,072</u></u>	<u><u>2,209,941</u></u>

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

All income and expenditure derive from continuing activities.

WEMBLEY CENTRAL MASJID

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	10		2,143,730		2,174,931
Current assets					
Debtors	11	16,658		29,600	
Cash at bank and in hand		18,628		11,233	
		<u>35,286</u>		<u>40,833</u>	
Creditors: amounts falling due within one year	12	<u>(39,928)</u>		<u>(5,823)</u>	
Net current (liabilities)/assets			(4,642)		35,010
Total assets less current liabilities			<u>2,139,088</u>		<u>2,209,941</u>
Income funds					
Restricted funds	13		449,274		452,072
Unrestricted funds			1,689,814		1,757,869
			<u>2,139,088</u>		<u>2,209,941</u>

The financial statements were approved by the Trustees on 16 January 2022

Mr Mehboob Bhamani
Trustee

Mr Mohamed Tofique M S Sanjania
Trustee

WEMBLEY CENTRAL MASJID

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

WEMBLEY CENTRAL MASJID is an unincorporated association.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WEMBLEY CENTRAL MASJID

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

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	Building is depreciated at 2% per annum. Freehold land is not depreciated
Fixtures, fittings & equipment	10% Straight Line
Computers	25% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

WEMBLEY CENTRAL MASJID

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

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations and gifts	73,143	1,005	74,148	189,967	41,945	231,912
Government grants	99,678	-	99,678	-	-	-
	<u>172,821</u>	<u>1,005</u>	<u>173,826</u>	<u>189,967</u>	<u>41,945</u>	<u>231,912</u>

WEMBLEY CENTRAL MASJID

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

4 Incoming resources from charitable activities

	Rental income 2021 £	2020 £
Charitable rental income	1,500	-

5 Charitable activities

Analysis by fund

Unrestricted funds	238,155	4,221	242,376	
Restricted funds	3,800	-	3,800	
	<u>241,955</u>	<u>4,221</u>	<u>246,176</u>	
For the year ended 31 March 2020				
Unrestricted funds	261,375	29,855		291,230
Restricted funds	41,050	-		41,050
	<u>302,425</u>	<u>29,855</u>		<u>332,280</u>

6 Governance costs

	Support costs £	Governance costs £	2021 £	2020 £	Basis of allocation
Accountancy	-	780	780	780	Governance
	<u>-</u>	<u>780</u>	<u>780</u>	<u>780</u>	
Analysed between Charitable activities	-	780	780	780	
	<u>-</u>	<u>780</u>	<u>780</u>	<u>780</u>	

Governance costs includes payments to the accountant of £650+vat (2020: £650+vat)

7 Trustees

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

WEMBLEY CENTRAL MASJID

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

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Employees	15	12

Employment costs

	2021 £	2020 £
Wages and salaries	108,884	125,964
Social security costs	-	709
Other pension costs	440	622
	109,324	127,295

WEMBLEY CENTRAL MASJID

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

9 Taxation

As a charity, Wembley Central Masjid is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

10 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Computers	Total
	£	£	£	£
Cost				
At 1 April 2020	2,404,626	91,737	6,725	2,503,088
At 31 March 2021	2,404,626	91,737	6,725	2,503,088
Depreciation and impairment				
At 1 April 2020	230,100	91,737	6,322	328,159
Depreciation charged in the year	31,199	-	-	31,199
At 31 March 2021	261,299	91,737	6,322	359,358
Carrying amount				
At 31 March 2021	2,143,327	-	403	2,143,730
At 31 March 2020	2,174,526	1	404	2,174,931

The property was purchased on 15 April 1994.

11 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	5,658	2,500
Other debtors	10,000	22,500
	15,658	25,000
Amounts falling due after more than one year:		
Other debtors	1,000	4,600
Total debtors	16,658	29,600

WEMBLEY CENTRAL MASJID

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

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	1,040	1,627
Trade creditors	750	-
Other creditors	37,358	3,416
Accruals and deferred income	780	780
	<u>39,928</u>	<u>5,823</u>

13 Restricted funds

A transfer of £22,000 was made from Sadeqa bank account, which is restricted fund to main bank account on 29/3/2019 by way of a loan. During the year £1000 was transferred and further £12,500 till 6/12/2021. Balance to transfer is £8,500.

14 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	2,143,730	-	2,143,730	2,174,931	-	2,174,931
Current assets/ (liabilities)	(4,644)	2	(4,642)	33,214	1,796	35,010
	<u>2,139,086</u>	<u>2</u>	<u>2,139,088</u>	<u>2,208,145</u>	<u>1,796</u>	<u>2,209,941</u>

15 Related party transactions

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