

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		<u>(26,372)</u>	<u>(1,060)</u>	<u>(27,432)</u>	<u>(68,055)</u>	<u>(2,795)</u>	<u>(70,850)</u>
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	
		<u>24,187</u>		<u>35,286</u>	
Creditors: amounts falling due within one year	12	<u>(34,743)</u>		<u>(39,928)</u>	
Net current liabilities			(10,556)		(4,642)
Total assets less current liabilities			<u>2,111,656</u>		<u>2,139,088</u>
Income funds					
Restricted funds	13	448,213		449,274	
Unrestricted funds		1,663,443		1,689,814	
		<u>2,111,656</u>		<u>2,139,088</u>	

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).