

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

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**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

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# WEMBLEY CENTRAL MASJID

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# WEMBLEY CENTRAL MASJID

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

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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

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#### 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

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#### 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

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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

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#### 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***

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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

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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**

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

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 £	£
<b>Fixed assets</b>					
Tangible assets	11		2,097,968		2,104,045
<b>Current assets</b>					
Debtors	12	2,488		1,295	
Cash at bank and in hand		43,327		29,782	
		45,815		31,077	
<b>Creditors: amounts falling due within one year</b>	13	(25,557)		(26,625)	
<b>Net current assets</b>			20,258		4,452
<b>Total assets less current liabilities</b>			2,118,226		2,108,497
<b>The funds of the Charity</b>					
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

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#### 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

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### 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 £
<b>Charitable activities</b>		
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>
<b>For the year ended 31 March 2023</b>			
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

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### 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
	£	£	£	£
<b>Cost</b>				
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
<b>Depreciation and impairment</b>				
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
<b>Carrying amount</b>				
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 £
<b>Amounts falling due within one year:</b>		
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 £
<b>Defined contribution schemes</b>		
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
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2023 £</b>
	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
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2023 £</b>
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 £
<b>At 31 March 2024:</b>			
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 £
<b>At 31 March 2023:</b>			
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).