

**REGISTERED COMPANY NUMBER:**  
**REGISTERED CHARITY NUMBER: 0291089**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2021**  
**for**  
**Madina Mosque Trust**

# **Madina Mosque Trust**

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# **Madina Mosque Trust**

## **Report of the Trustees for the Year Ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 trustees present their report with the financial statement of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

### **Transaction and Financial position**

The financial statements are set out on pages 5 to 12. The financial statements have been prepared, by implementing the Charity SORP FRS102.

### **Charity's main objectives and activities**

The main objectives of the charity continued to be of help practising, promoting and perching religion, by providing place of worship, regular prayers being held five times a day, Marriage(Nikah), burial arrangement on death and school for young children.

### **Achievement and performance**

The main achievements of the charity during this year were to continue successfully with its main activities in the furtherance of its objectives.

### **The charity's grant making policies**

In special circumstance, where when people are displaced, because of earthquake, floods or any other natural disaster.

### **Structure and decisions**

The decisions are made by trustees and elected committee members. The trustees are permanent members, and the committee members are elected every two years by voting.

### **Relationship with other groups, charities and individuals**

The Charity maintains good working relations with other registered Charities.

### **The Members of the Board of Trustees of the charity during the year were.**

<b>Trustees</b>	<b>Board of Executive Committee</b>
Y Hajat	Chairman : Late M.Sidat
S Patel	Joint Chairman : Ahmad Bismillah
M Pirbhai	Secretary: Afzal Dawood
A R Patel	Treasurer: M.S Patel
Sabbir Baiyat	Joint Treasurer: Suleman Patel
Yusuf Manger	
Ebrahim Patel	
Abdul Hai Sachha	
Adam Varachia	

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

(Not specified/Other)

### **Registered Charity number**

0291089

### **Registered office**

2A Leabridge Road  
Clapton  
London  
E5 9QD

# **Madina Mosque Trust**

## **Report of the Trustees for the Year Ended 31 March 2021**

### **Trustees**

#### **Statement of Trustee's Responsibilities**

Law applicable to charities in England and Wales requires the trustees to prepare financial statement for each year which give true and fair view of charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- State whether applicable UK Accounting Standard have been followed, subject to any material departure disclosed and explained in the financial statement; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulation 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

On behalf of the board of Trustees

### **Company Secretary**



This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 20 September 2021 and signed on its behalf by:

Trustee



**Independent Examiner's Report to the Trustees of  
Madina Mosque Trust**

**Independent examiner's report to the trustees of Madina Mosque Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.



Karbhari & Co Accountants

Date: 16/12/21

# Madina Mosque Trust

## Statement of Financial Activities for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		-	6,797	6,797	24,658
Activities for generating funds	2	-	109,187	109,187	117,551
Investment income	3	130,534	-	130,534	126,402
<b>Total</b>		<u>130,534</u>	<u>115,984</u>	<u>246,518</u>	<u>268,611</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Wages		-	154,632	154,632	142,679
Light & Heat		-	12,294	12,294	9,278
Repairs		-	9,556	9,556	52,717
Insurance		-	1,285	1,285	1,249
Sundries		-	2,168	2,168	-
Bank Charges		-	609	609	936
General Admin Expenses		-	1,500	1,500	1,500
Depreciation		-	2,047	2,047	2,559
Rent & Rates		-	-	-	249
PPS		-	-	-	1,052
Telephone		-	616	616	492
Website		-	1,592	1,592	232
Pension		-	2,685	2,685	2,640
Purchases		-	8,978	8,978	2,761
Food		-	-	-	425
Casual Wages		-	-	-	1,971
Mosque Books		-	1,207	1,207	1,915
<b>Total</b>		<u>-</u>	<u>199,169</u>	<u>199,169</u>	<u>222,655</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>130,534</u>	<u>(83,185)</u>	<u>47,349</u>	<u>45,956</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		3,741,228	1,088,623	4,829,851	4,771,624
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>3,871,762</u></u>	<u><u>1,005,438</u></u>	<u><u>4,877,200</u></u>	<u><u>4,817,580</u></u>

The notes form part of these financial statements

## Madina Mosque Trust

### Statement of Financial Activities for the Year Ended 31 March 2021

#### Surplus and Deficit Account 968

Posting discrepancies were found in the reserve accounts listed below. This is because the brought forward postings in the current year are not equal to the figures carried forward by IRIS at the end of last year. Please check your postings in the brought forward account for the surplus and deficit account 968.

	Restricted funds £	Total funds £
Brought forward - 968/1	1,088,623	1,088,623
Carried forward	1,076,352	1,076,352
Difference	<u>(12,271)</u>	<u>(12,271)</u>

Post to relevant accounts (see ICHA chart of accounts for further details)

# Madina Mosque Trust

## Balance Sheet 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	3,493,825	852,155	4,345,980	4,348,027
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		377,937	162,528	540,465	475,234
<b>CREDITORS</b>					
Amounts falling due within one year	7	-	(9,245)	(9,245)	(5,681)
<b>NET CURRENT ASSETS</b>		<u>377,937</u>	<u>153,283</u>	<u>531,220</u>	<u>469,553</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>3,871,762</u>	<u>1,005,438</u>	<u>4,877,200</u>	<u>4,817,580</u>
<b>NET ASSETS</b>		<u><u>3,871,762</u></u>	<u><u>1,005,438</u></u>	<u><u>4,877,200</u></u>	<u><u>4,817,580</u></u>
<b>FUNDS</b>	8				
Unrestricted funds				3,871,762	3,741,228
Restricted funds				1,005,438	1,076,352
<b>TOTAL FUNDS</b>				<u><u>4,877,200</u></u>	<u><u>4,817,580</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

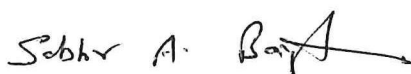
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 September 2021 and were signed on its behalf by:



Trustee

The notes form part of these financial statements



# Madina Mosque Trust

## Notes to the Financial Statements for the Year Ended 31 March 2021

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### 2. ACTIVITIES FOR GENERATING FUNDS

	31.3.21	31.3.20
	£	£
Eid Collection	2,215	3,124
Marriage fee	520	600
Burial fee	4,908	2,196
Juma Collection	24,930	30,379
Kitchen utensils hire	-	1,010
Ramadan collection	7,866	7,500
Calendar / radio sales	1,110	1,140
Maddarsa fees	67,638	69,082
	<hr/>	<hr/>
Carried forward	109,187	115,031

# Madina Mosque Trust

## Notes to the Financial Statements - continued for the Year Ended 31 March 2021

### 2. ACTIVITIES FOR GENERATING FUNDS - continued

	31.3.21	31.3.20
	£	£
Brought forward	109,187	115,031
Membership fee	-	2,520
	<u>109,187</u>	<u>117,551</u>

### 3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Rents received	<u>130,534</u>	<u>126,402</u>

### 4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	<u>2,047</u>	<u>2,559</u>

### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

### 6. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 April 2020 and 31 March 2021	<u>837,792</u>	<u>3,500,000</u>	<u>61,066</u>	<u>4,398,858</u>
<b>DEPRECIATION</b>				
At 1 April 2020	-	-	50,831	50,831
Charge for year	-	-	2,047	2,047
At 31 March 2021	<u>-</u>	<u>-</u>	<u>52,878</u>	<u>52,878</u>
<b>NET BOOK VALUE</b>				
At 31 March 2021	<u>837,792</u>	<u>3,500,000</u>	<u>8,188</u>	<u>4,345,980</u>
At 31 March 2020	<u>837,792</u>	<u>3,500,000</u>	<u>10,235</u>	<u>4,348,027</u>

# Madina Mosque Trust

## Notes to the Financial Statements - continued for the Year Ended 31 March 2021

### 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Social security and other taxes	3,789	285
Accrued expenses	5,456	5,396
	<u>9,245</u>	<u>5,681</u>

### 8. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	3,741,228	130,534	3,871,762
<b>Restricted funds</b>			
General Donation	1,088,623	(83,185)	1,005,438
<b>TOTAL FUNDS</b>	<u>4,829,851</u>	<u>47,349</u>	<u>4,877,200</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	130,534	-	130,534
<b>Restricted funds</b>			
General Donation	115,984	(199,169)	(83,185)
<b>TOTAL FUNDS</b>	<u>246,518</u>	<u>(199,169)</u>	<u>47,349</u>

### Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	3,614,826	126,402	3,741,228
<b>Restricted funds</b>			
General Donation	1,156,798	(80,446)	1,076,352
<b>TOTAL FUNDS</b>	<u>4,771,624</u>	<u>45,956</u>	<u>4,817,580</u>

# Madina Mosque Trust

## Notes to the Financial Statements - continued for the Year Ended 31 March 2021

### 8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	126,402	-	126,402
<b>Restricted funds</b>			
General Donation	142,209	(222,655)	(80,446)
<b>TOTAL FUNDS</b>	<u>268,611</u>	<u>(222,655)</u>	<u>45,956</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	3,614,826	256,936	3,871,762
<b>Restricted funds</b>			
General Donation	1,156,798	(163,631)	993,167
<b>TOTAL FUNDS</b>	<u>4,771,624</u>	<u>93,305</u>	<u>4,864,929</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	256,936	-	256,936
<b>Restricted funds</b>			
General Donation	258,193	(421,824)	(163,631)
<b>TOTAL FUNDS</b>	<u>515,129</u>	<u>(421,824)</u>	<u>93,305</u>

## **Madina Mosque Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

### **9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

# Madina Mosque Trust

## Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Safe collection	3,317	7,693
Donations	3,480	16,965
	<hr/> 6,797	<hr/> 24,658
<b>Activities for generating funds</b>		
Eid Collection	2,215	3,124
Marriage fee	520	600
Burial fee	4,908	2,196
Juma Collection	24,930	30,379
Kitchen utensils hire	-	1,010
Ramadan collection	7,866	7,500
Calendar / radio sales	1,110	1,140
Maddarsa fees	67,638	69,082
Membership fee	-	2,520
	<hr/> 109,187	<hr/> 117,551
<b>Investment income</b>		
Rents received	130,534	126,402
	<hr/> 246,518	<hr/> 268,611
<b>Total incoming resources</b>		
	246,518	268,611
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	153,109	143,517
Social security	1,523	1,133
Pensions	2,685	2,640
Rates and water	-	249
Insurance	1,285	1,249
Light and heat	12,294	9,278
Telephone	616	492
Postage and stationery	-	1,052
Purchases	8,978	5,554
Repairs and renewals	9,556	49,924
Website	1,592	232
Plant and machinery	2,047	2,559
	<hr/> 193,685	<hr/> 217,879
<b>Support costs</b>		
<b>Management</b>		
Sundries	2,168	-
Food	-	425
Carried forward	2,168	425

This page does not form part of the statutory financial statements

## Madina Mosque Trust

### Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
<b>Management</b>		
Brought forward	2,168	425
Mosque Books	1,207	1,915
	<u>3,375</u>	<u>2,340</u>
<b>Finance</b>		
Bank charges	609	936
<b>Governance costs</b>		
Independent examiner's remuneration	1,500	1,500
	<u>199,169</u>	<u>222,655</u>
Total resources expended		
<b>Net income</b>	<u>47,349</u>	<u>45,956</u>