

**EALING MUSLIM WELFARE ASSOCIATION - Masjid-e-Aisha**

**Trustees' report and financial statements for the year ended 31 March 2021**

**RECEIVED 13 JUL 2021**

## **EALING MUSLIM WELFARE ASSOCIATION - Masjid-e-Aisha**

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**Charity number** 293092

**Business address** 4 Eccleston Road  
West Ealing  
London W13 ORL

**Trustees** Arshad Mahmood  
Muhammed Tahir Halling  
Abdul Wahid  
Nasir Ishaq Chaudhry

<b>Management committee</b>	Mr Javed Mahmood Mirza	President
	Mr Ecklas Ali	Vice President
	Dr Ghulam Dastagir Khan	Secretary
	Mr Muhammed Tahir Halling	Joint secretary
	Mr Arshad Mahmood	Treasurer

**Accountants** Elliot, Woolfe & Rose Ltd  
Elizabeth House  
54 High Street  
EDGWARE HA8 7TT

**Bankers** HSBC Bank  
POBox260  
46 The Broadway  
Ealing  
London W5 5JZ

## **TRUSTEES REPORT ON THE ANNUAL STATEMENTS OF EALING MUSLIM WELFARE TRUST**

The trustees present their report and the financial statements for the year ended 31 March 2021. The trustees who served during the year and up to the date of this report are set out on page 1.

### **Structure, governance and management**

The Charity was established by trust deed; the Charity's governing document is a constitution by association dated 19th October 1985 as amended on the 21st February 1999. The Charity was registered with the Charity Commission on 11th December 1985.

There are two trustees from the executive committee and usually two or more from the general members of the Association. Two of the trustees are members of the executive committee. There is a President, General Secretary, Joint secretary, Vice-President and Treasurer.

### **Appointment of new trustees**

Members of the executive committee suggest a few names and those agreed upon by a majority are appointed.

### **Objectives and activities**

#### **Objects**

The Charity's objects are to promote the religion of Islam in accordance with the tenets of the Suni Muslim Faith Sect & to provide education in this respect; to relieve poverty, sickness & distress, to provide recreational facilities in the interests of social welfare to those who have a need; to provide facilities for congregational prayer in the Borough of Ealing. The policies adopted for the furtherance of these objects are to continue providing facilities for prayer, education and social welfare, and there has been no change in these during the year.

#### **Objectives for this year**

The main objectives for the year were to continue in accordance with the objectives and to raise funds by collections and donations to enable improvement and development of their premises/ land; to fulfil this objective the building of the extension started during the previous year was completed in this year.

#### **Activities**

The Charity's activities were in line with the furtherance of its objectives, in particular funds were collected to continue with the furtherance of the religious and community welfare activities. Fundraising also focused on collecting money to build an annexe to the main building. One main Imam served during the year but occasionally a guest Imam is invited to speak. The building of the annexe extension was completed successfully during the year.

#### **Future objectives**

The Charity wishes to remain active despite the Corona-virus epidemic following the national guidelines as to safety, distancing and hygiene. It hopes to continue with the objectives, reaching even more people.

#### **Achievements 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 once again managed to raise a good amount of money; the special campaign to collect more funds for the building of the annexe extension was successful and the annexe was built. As usual the Charity received a good amount of donations in the month of Ramadan (fasting).

#### **Financial review**

The Charity had a good year in terms of donations collected from members and the community. The Charity does not have any loans or borrowings. In the current year; the Charity collected less funds than in the previous year, partly due to the fact that in the previous year there was a campaign to raise extra funds for the building works and partly due to less activity this year due to the COVID pandemic. The total collected was £28,400, and with lower expenditure of £18,700, there was a surplus of £9,700. The bank balance at the year end was about £126,000; the Charity's balance sheet is strong.

The Charity has regular donors plus a few single donations. Additionally, the community donates on the main prayer day Friday. It is envisaged that the regular funding will continue into the foreseeable future, with the community donating further during special campaigns.

It is the policy of the Charity that unrestricted funds which have not been specifically designated for a specific use should be maintained at a level above three to six months expenditure. The trustees consider reserves at this level will ensure that, in the event of a significant unexpected drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. The level of reserves maintained throughout the year was above this minimum level. There are enough surplus funds to help the Charity to continue serving its community and respond to other well deserved Charity campaigns for funds if required.

### Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993, 2006 and 2011 - and the Charity (Accounts and Reports) Regulations 2008. 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 Charity:

Arshad Mahmood  
Trustee



Muhammed Tahir Halling  
Trustee



## Independent examiner's report on the accounts

Report to the trustees/ members of **EALING MUSLIM WELFARE ASSOCIATION – Masjid-e-Aisha**

On accounts for the year ended **31-Mar-21** Charity no **293092**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

**Responsibilities and basis of report**

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

The charity voluntarily request an Independent Examiners Report and I am qualified to undertake the examination by being a qualified member of Association of Chartered Certified Accountants.

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

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

**Independent examiner's statement**

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.

Signed:  Date: **22/06/2021**

Name: **NARESH SETHI**

Relevant professional qualification(s) or body (if any): **Fellow of Association of Chartered Certified Accountants**

Address: **Elizabeth House, 54 High Street,  
Edgware HA8 7TT**



Ealing Muslim Welfare Association		Charity No		CC17a
		293092		
Annual accounts for the period				
Period start date	1 April 2020	To	Period end date	
			31 March 2021	

## Section A Statement of financial activities

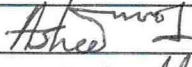

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year	Total last year
			Unrestricted funds	income funds	Endowment funds		
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	28,401	-	-	28,401	69,349
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources		S05	-	-	-	-	-
<b>Total incoming resources</b>		S06	28,401	-	-	28,401	69,349
<b>Resources expended (Notes 4-8)</b>							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	13,000	-	-	13,000	18,800
Governance costs		S11	350	-	-	350	350
Other resources expended		S12	5,306	-	-	5,306	5,301
<b>Total resources expended</b>		S13	18,656	-	-	18,656	24,451
<b>Net incoming/(outgoing) resources before transfers</b>		S14	9,745	-	-	9,745	44,898
<b>Gross transfers between funds</b>		S15	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		S16	9,745	-	-	9,745	44,898
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
<b>Net movement in funds</b>		S19	9,745	-	-	9,745	44,898
<b>Total funds brought forward</b>		S20	637,751	-	-	637,751	592,853
<b>Total funds carried forward</b>		S21	647,496	-	-	647,496	637,751



## Section B Balance sheet

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>						
Tangible assets (Note 9)	B01	524,764	-	-	524,764	524,773
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
<b>Total fixed assets</b>	B04	524,764	-	-	524,764	524,773
<b>Current assets</b>						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	-	-	-	-	-
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	125,682	-	-	125,682	113,328
<b>Total current assets</b>	B09	125,682	-	-	125,682	113,328
Creditors: amounts falling due within one year (Note 12)	B10	-	-	-	-	350
<b>Net current assets/(liabilities)</b>	B11	125,682	-	-	125,682	112,978
<b>Total assets less current liabilities</b>	B12	650,446	-	-	650,446	637,751
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
<b>Net assets</b>	B15	650,446	-	-	650,446	637,751
<b>Funds of the Charity</b>						
Unrestricted funds	B16	650,446			650,446	637,751
	B17	-			-	-
Restricted income funds (Note 13)	B18		-		-	-
Endowment funds (Note 13)	B19			-	-	-
<b>Total funds</b>	B20	650,446	-	-	650,446	637,751

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	A. MAITMOOR	10-07-21
	M. T. HALLING	10-07-21

**Note 1 Basis of preparation**

*This section should be completed by all charities .*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with the Charities Act.

**1.2 Change in basis of accounting**

There has been no change in the basis of accounting.



**Note 2****Accounting policies****INCOMING RESOURCES****Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**Contractual income and performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

**Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Investment income**

This is included in the accounts when receivable.

**Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES****Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance costs**

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**Support Costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS****Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Stocks and work in progress**

These are valued at the lower of cost or market value.

## Note 3 Analysis of incoming resources

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year £	Last year £
Voluntary income	Regular donors	6,734	6,504
	Irregular donors	7,945	20,658
	Juma [Friday] Collection	13,722	42,187
		-	-
		-	-
	Total	28,401	69,349
Activities for generating funds		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment income		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-

## Section C

## Notes to the accounts

(cont)

## Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income	Priest	13,000	18,800
		-	-
		-	-
		-	-
	Total	13,000	18,800
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs		-	-
		-	-
	Total	-	-
Charitable activities	Rates	503	1,013
	Insurance	998	624
	Light & heat	3,496	3,417
	Telephone	299	236
	Depreciation	9	12
	Total	5,305	5,302
Governance costs	Accountancy	350	350
		-	-
	Total	350	350

**Section C**
**Notes to the accounts**
**(cont)**
**Note 5**
**Support Costs**
**Note 6**
**Details of certain items of expenditure**
**6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
None	None
NIL	NIL

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
100	100
250	250

**Note 7**
**Paid employees**

*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

Gross Commission

Total staff costs

This year £	Last year £
13,000	18,800
-	-
-	-
13,000	18,800

**7.2 Average number of full-time equivalent employees in the year**

The parts of the charity in which the employees work

	This year Number	Last year Number
	-	-
	1	1
	-	-
	-	-
<b>Total</b>	<b>1</b>	<b>1</b>

**Note 8**
**Grantmaking**

*The Charity made no grants or donations which in aggregate form a material part of the charitable activities undertaken.*



**Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	524,737	-	-	2,529	-	527,266
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	524,737	-	-	2,529	-	527,266

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	RB	SL or RB
<b>** Rate</b>				25%	

Balance brought forward	-	-	-	2,493	-	2,493
Depreciation charge for year	-	-	-	9	-	9
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	2,502	-	2,502

**9.3 Net book value**

Brought forward	524,737	-	-	36	-	524,773
Carried forward	524,737	-	-	27	-	524,764

**Note 10 Investment assets**

*The charity had no investment assets.*

**Note 11 Debtors and prepayments**

*The charity had no debtors or prepayments.*

**Note 12 Creditors and accruals****12.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals and deferred income	350	350	-	-
Total	350	350	-	-

**Note 13 Endowment and restricted income funds**

*The charity had no endowment or restricted income funds.*



**Note 14****Transactions with related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

**14.1 Remuneration and benefits**

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.*

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
		None	None

**14.2 Loans**

*Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.*

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			None	None
Due from trustees and related parties			None	None

**14.3 Other transaction(s) with trustees or related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
			None	None

**Note 15****Additional Disclosures**

There were no significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts.