

EALING MUSLIM WELFARE ASSOCIATION - Masjid-e-Aisha

Trustees' report and financial statements for the year ended 31 March 2024

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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 Muhammed Tahir Halling
Abdul Wahid
Nasir Ishaq Choudery
Dr Ghulam Dastagir Khan

Management committee	Mr Javed Mahmood Mirza	President
	Mr Rauf Baig	Vice President
	Dr Ghulam Dastagir Khan	Secretary
	Muhammed Tahir Halling	Joint Secretary
	Mr Ecklas Ali	Treasurer

Accountants My Tax Mate Ltd
62a Pembridge Villas
LONDON W11 3ET

Bankers HSBC Bank
PO Box 260
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 2024. 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 Seel & 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 full fill 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 and expand as it has more capacity with the added buildings. It follows 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. As usual the Charity received a good amount of donations from their Juma (Friday) collections and during 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 more funds than in the previous year, partly due to the fact that there was a campaign to raise extra funds for the building works and partly due to one large donation bequeathed to the charity in a members will. The total collected was £35,594, and with expenditure of £42,182, there was a small deficit of £6,588 – this was mainly due to extra expenditure on Imams/ Priests. With the bank balance at the year end of £172,774, 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:



Trustee

G. D. KHAN



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

EALING MUSLIM WELFARE ASSOCIATION – Masjid-e-Aisha

On accounts for the year
ended

31 March 2024

Charity no

293092

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/ 03 / 2024**

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

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.

Independent
examiner's statement

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.

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:

03/06/2024

Name:

NARESH SETHI

Relevant professional
qualification(s) or body
(if any):

Fellow of Association of Chartered Certified Accountants

Address:

62A PEMBRIDGE VILLAS

London W11 3ET



EALING MUSLIM WELFARE ASSOCIATION - Masjid-e-Aisha			Charity No (if any)	293092	CC17a
Annual accounts for the period					
Period start date	01/04/2023	To	Period end date	31/03/2024	


Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £	
			F01	F02	F03	F04	F05	
Incoming resources (Note 3)								
Incoming resources from generated funds	Juma Collection	S01	24,973	-	-	24,973	27,077	
Voluntary income	Donations		10,621	-	-	10,621	35,776	
Activities for generating funds		S02		-	-	-	-	
Investment income		S03	-	-	-	-	-	
Incoming resources from charitable activities		S04	-	-	-	-	-	
Other incoming resources		S05		-	-	-		
Total incoming resources			S06	35,594	-	-	35,594	62,853
Resources expended (Notes 4-8)								
Costs of Generating Funds		S07	-	-	-	-		
Costs of generating voluntary income			-	-	-	-	-	
Fundraising trading costs		S08		-	-	-		
Investment management costs		S09	-	-	-	-	-	
Charitable activities		S10	29,050	-	-	29,050	23,300	
Governance costs		S11	450	-	-	450	450	
Other resources expended		S12	12,682	-	-	12,682	8,490	
Total resources expended			S13	42,182	-	-	42,182	32,240
Net incoming/(outgoing) resources before transfers			S14	- 6,588	-	-	6,588	30,613
Gross transfers between funds			S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)			S16	- 6,588	-	-	6,588	30,613
Other recognised gains/(losses)								
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-	
Gains and losses on investment assets		S18	-	-	-	-	-	
Net movement in funds			S19	- 6,588	-	-	6,588	30,613
Total funds brought forward			S20	788,976	-	-	788,976	758,363
Total funds carried forward			S21	782,388	-	-	782,388	788,976

Section B Balance sheet

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Tangible assets - Building	B01	610,064	-	-	610,064	610,064
	B02	-	-	-	-	-
Investments	B03	-	-	-	-	-
<i>Total fixed assets</i>	B04	610,064	-	-	610,064	610,064
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors	B06	-	-	-	-	-
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	172,774	-	-	172,774	179,362
<i>Total current assets</i>	B09	172,774	-	-	172,774	179,362
Creditors: amounts falling due within one year	B10	450	-	-	450	450
<i>Net current assets/(liabilities)</i>	B11	172,324	-	-	172,324	178,912
<i>Total assets less current liabilities</i>	B12	782,388	-	-	782,388	788,976
Creditors: amounts falling due after one year	B13		-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
<i>Net assets</i>	B15	782,388	-	-	782,388	788,976
Funds of the Charity						
Unrestricted funds	B16				-	788,976
	B17	-			-	-
Restricted income funds	B18		-		-	-
Endowment funds	B19			-	-	-
<i>Total funds</i>	B20	-	-	-	-	788,976

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

Signature	Print Name	Date of approval
	Muhammad Tahir Halling	03/06/2024

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*

<input checked="checked" type="checkbox"/>

 Accounting Standards;
- or

--

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[** except for the following].

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years (§§ except for the following).

§§ if no changes have been made to accounts for previous periods then delete these words.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> 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.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Tangible assets are buildings which are not depreciated.

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 donations	8,340	8,659
	Irregular donations	2,281	6,958
	Donated via Will	-	20,159
		-	-
		-	-
	Total	10,621	35,776
Activities for generating funds			
	Total	-	-
Investment income		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Incoming resources from charitable activities	Juma (Friday) collection	24,973	27,077
		-	-
		-	-
		-	-
		-	-
	Total	24,973	27,077

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	Rates	714	496
	Insurance	907	828
	Light & heat	7,079	6,548
	Telephone	459	418
	Property expenses	2,954	-
	Total	12,113	8,290
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs		-	-
		-	-
	Total	-	-
Charitable activities	Priest/ Imam	29,050	23,300
	Total	29,050	23,300
Governance costs	Professional fees & administrative expenses	450	450
	Bank charges	215	200
	Miscellaneous	354	
	Total	1,019	650

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

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
£	£

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 £
150	150
300	300

Note 7 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

7.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
	-	-
	-	-
	-	-
	-	-
Total	-	-

7.2 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

Support costs of grantmaking

Nil

7.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions		-

Note 8 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.

8.1 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
		None	None

8.2 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				
Due from trustees and related parties				

8.3 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 £

Note 9	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

None
