

# THE SOUTHAMPTON MOSQUE TRUST

England & Wales · Charity number 296904

## Details

---

**Status** Registered

**Legal form** Trust

**Registered** 1987-06-01

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Argyle Centre  
Argyle Road  
Southampton  
SO14 0BQ

**Phone** 07877463524

**Email** [ZAHMED5280@AOL.COM](mailto:ZAHMED5280@AOL.COM)

## Activities

---

**Objects:** THE ADVANCEMENT OF THE MOSLEM FAITH, AND RELIEF OF POVERTY AMONGST PERSONS OF THE MOSELM FAITH AND, GENERALLY, FOR THE PROVISION, MAINTENANCE, DEVELOPMENT AND CARRYING OF A MOSQUE IN SOUTHAM

**Activities:** Religious Activities

## Classification

---

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

---

- **Area of benefit:** SOUTHAMPTON
- Southampton City

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£101,520	£131,721	-	-
2023-12-31	£133,040	£147,946	-	-
2022-12-31	£122,576	£102,921	-	-
2021-12-31	£141,929	£93,500	-	-
2020-12-31	£106,651	£84,770	-	-

## Trustees

Name	Role	Appointed
Gohar zaman Hannan		2024-11-05
Khalid Mahmood		2024-11-05
MOHAMED AKRAM CHAUDHRY		
SHARIF ULLAH AHMED		

**THE SOUTHAMPTON MOSQUE TRUST**

England & Wales - Charity number 296904

---

# Accounts

---

**SOUTHAMPTON MOSQUE TRUST**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2022**

**Registered Charity No. 296904**

**SOUTHAMPTON MOSQUE TRUST**

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>CONTENTS</b>	<b>PAGES</b>
Charity information	2
Report of the Trustees	3-5
Report of Independent Examiners	6
Statement of Financial Activities	7
Balance Sheet	8
Statement of Cash Flows	9
Notes to the Financial Statements	10-13

**SOUTHAMPTON MOSQUE TRUST**

**CHARITY INFORMATION**

**TRUSTEES**

Mohammed Adrees  
Sharif Ullah Ahmed  
Mohamed Akram Chaudhry

**PRINCIPAL OFFICE**

Argyle Centre  
Argyle Road  
Southampton  
Hampshire  
SO14 0BQ

**CHARITY NUMBER**

296904

**INDEPENDENT EXAMINERS**

Fiander Tovell Limited  
Stag Gates House  
63/64 The Avenue  
Southampton  
SO17 1XS

## **SOUTHAMPTON MOSQUE TRUST**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees have pleasure in presenting their annual report together with the independently examined financial statements for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's trust deed, 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 published in October 2019.

#### **Objectives and activities for the public benefit**

The objects of the Trust are to promote the Muslim faith, the relief of poverty amongst the people of the Muslim faith, the provision of religious services for people of the Muslim faith and generally for the provision, maintenance and development of a Mosque in Southampton.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives in planning future activities. The Trust furthers its charitable purposes for the public benefit by making its facilities and services available to a wider public to practice the Muslim faith.

#### **Plans for the future**

The aims and objectives of the Trust remain the same as set out in this report and the trustees consider that the current activities of the Trust are suitable in achieving these aims and objectives.

#### **Achievements and performance**

The aim of the Trust's work is the education and practice of the Muslim faith. The trustees are pleased that the achievements and performance of the Trust demonstrate good progress towards this aim.

#### **Financial review**

The Trust's work is reliant on donations from the public as well as fees received for the supply of services provided by the Trust. While donations received in the period increased, the total income generated by the charity decreased from the prior year to £122,576 (2021: £141,929). This is due to no government grants being received in the period (2021: £15,913) and an overall reduction in the use of the charity's facilities.

The activities of the Trust for the year resulted in an overall increase in costs incurred from the prior year with total expenditure of £102,921 (2021: £93,500). The expenses of the Trust remain similar to the prior year, with the exception of wages which increased to £59,153 (2021: £53,216) due to more employees.

This year's activities resulted in a surplus of £19,655 (2021: £48,429). The surplus has been added to accumulated funds.

#### **Reserves policy**

The trustees aim to maintain free reserves in unrestricted funds and any surplus achieved at the end of a reporting year is added to accumulated funds. The trustees consider that the

## **SOUTHAMPTON MOSQUE TRUST**

funds will be sufficient to support the Trust and cover the costs of its ongoing activities. The Trust held accumulated funds of £1,094,485 at the date of this report.

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

The Trust is a registered charity, number 296904, and is constituted under a trust deed dated 19 November 1985. New trustees are appointed by the existing trustees.

### **Key management personnel remuneration**

The trustees consider the board of trustees as comprising the key management personnel of the Charity in charge of directing and controlling the Trust and running and operating the Charity on a day-to-day basis. All trustees give of their time freely with no remuneration paid in the year and no trustee expenses being incurred.

Trustees are required to disclose all relevant interests in accordance with the Trust's policy and withdraw from decisions where a conflict of interest arises. Neither the Trust nor any of the trustees have interests that give rise to a conflict of interest but any such interests would be disclosed.

### **Reference and administrative details**

The administrative details of the Charity can be found under Charity Information set out on page 2.

### **Trustees**

Mohammed Adrees  
Sharif Ullah Ahmed  
Mohamed Akram Chaudhry

### **Trustees' responsibilities in relation to the financial statements**

The Charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Charity trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources for the 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 applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue to operate.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are

**SOUTHAMPTON MOSQUE TRUST**

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.

31/10/2023 | 13:57 GMT

Approved by the trustees on ..... and signed on their behalf by:

*Sharif Ahmed*

.....  
Trustee

.....  
Trustee

**SOUTHAMPTON MOSQUE TRUST**

**INDEPENDENT EXAMINERS REPORT**  
**TO THE TRUSTEES OF SOUTHAMPTON MOSQUE TRUST**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 7 to 13.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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**

I have completed my examination. I confirm that no material 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 Act; or
2. the accounts do not accord with those records
3. the accounts do 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:

*Fiander Tovell*

Fiander Tovell Limited  
Stag Gates House  
63/64 The Avenue  
Southampton  
SO17 1XS

Date: 31/10/2023 | 13:58 GMT

**SOUTHAMPTON MOSQUE TRUST****STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds	Restricted funds	Endowment funds	Total funds 2022	Total funds 2021
		£	£	£	£	£
<b>Income and endowments</b>						
Donations		107,481	-	-	107,481	85,284
Charitable activities	6	15,095	-	-	15,095	40,732
Government grants		-	-	-	-	15,913
<b>Total income</b>		<b>122,576</b>	<b>-</b>	<b>-</b>	<b>122,576</b>	<b>141,929</b>
<b>Resources expended</b>						
Charitable activities	7	102,921	-	-	102,921	93,500
<b>Total expenditure</b>		<b>102,921</b>	<b>-</b>	<b>-</b>	<b>102,921</b>	<b>93,500</b>
Net gains/(losses) on investments		-	-	-	-	-
<b>Net income/(expenditure)</b>		<b>19,655</b>	<b>-</b>	<b>-</b>	<b>19,655</b>	<b>48,429</b>
Transfers between funds		-	-	-	-	-
Other recognised gains/(losses)		-	-	-	-	-
<b>Net movement in funds</b>		<b>19,655</b>	<b>-</b>	<b>-</b>	<b>19,655</b>	<b>48,429</b>
<b>Reconciliation of funds</b>						
Total funds brought forward		1,074,830	-	-	1,074,830	1,026,401
<b>Total funds carried forward</b>		<b>1,094,485</b>	<b>-</b>	<b>-</b>	<b>1,094,485</b>	<b>1,074,830</b>

**SOUTHAMPTON MOSQUE TRUST****BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

	Note	Unrestricted funds	Restricted funds	Endowment funds	Total funds 2022	Total funds 2021
		£	£	£	£	£
<b>Fixed assets</b>						
Tangible assets	10	1,048,059	-	-	1,048,059	1,048,059
<b>Total fixed assets</b>		<b>1,048,059</b>	<b>-</b>	<b>-</b>	<b>1,048,059</b>	<b>1,048,059</b>
<b>Current assets</b>						
Debtors	11	-	-	-	-	-
Cash at bank and in hand		78,340	-	-	78,340	65,152
<b>Total current assets</b>		<b>78,340</b>	<b>-</b>	<b>-</b>	<b>78,340</b>	<b>65,152</b>
<b>Liabilities</b>						
Creditors falling due within one year	12	(31,914)	-	-	(31,914)	(38,381)
<b>Net current assets</b>		<b>46,426</b>	<b>-</b>	<b>-</b>	<b>46,426</b>	<b>26,771</b>
<b>Total assets less current liabilities</b>		<b>1,094,485</b>	<b>-</b>	<b>-</b>	<b>1,094,485</b>	<b>1,074,830</b>
Creditors falling due after more than one year		-	-	-	-	-
<b>Net assets</b>		<b>1,094,485</b>	<b>-</b>	<b>-</b>	<b>1,094,485</b>	<b>1,074,830</b>
<b>Funds of the Charity</b>						
Endowment funds		-	-	-	-	-
Restricted income funds		-	-	-	-	-
Unrestricted funds		1,094,485	-	-	1,094,485	1,074,830
<b>Total Charity funds</b>		<b>1,094,485</b>	<b>-</b>	<b>-</b>	<b>1,094,485</b>	<b>1,074,830</b>

The notes at pages 10 to 13 form part of these accounts.

31/10/2023 | 13:57 GMT

Approved by the trustees on ..... and signed on their behalf by:

*Sharif Ahmed*  
.....  
Trustee

**SOUTHAMPTON MOSQUE TRUST****STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Total funds 2022 £	Total funds 2021 £
<i>Net cash from operating activities</i>	13	<u>13,188</u>	<u>47,406</u>
<b>Cash flows from investing activities</b>			
Dividends, interest and rents from investments		-	-
Proceeds from the sale of property, plant and equipment		-	-
Purchase of property, plant and equipment		-	-
Proceeds from sale of investments		-	-
Purchase of investments		-	-
<i>Net cash provided by investing activities</i>		-	-
<b>Cash flows from financing activities</b>			
Repayments of borrowing		-	-
Cash inflows from net borrowing		-	-
Receipt of endowment		-	-
<i>Net cash provided by financing activities</i>		-	-
<i>Change in cash and cash equivalents</i>		<u>13,188</u>	<u>47,406</u>
Cash and cash equivalent brought forward		65,152	17,746
<b>Cash and cash equivalent carried forward</b>		<u>78,340</u>	<u>65,152</u>

## **SOUTHAMPTON MOSQUE TRUST**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **1) Accounting Policies**

The charity's principal office address can be found on the Charity Information page.

The presentation currency is pound sterling and the figures have been rounded to the nearest pound.

#### **Basis of preparation and assessment of going concern**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Trust constitutes a Public Benefit Entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

#### **2) Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102) a restatement of comparative items was needed. No restatements were required.

#### **3) Income recognition**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date.

Government grants are recognised in accordance with the accrual model.

#### **4) Expenditure recognition**

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 settlement will be required and

**SOUTHAMPTON MOSQUE TRUST**

the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

**5) Tangible fixed assets and depreciation**

All assets costing more than £250 are capitalised and valued at historic cost. Depreciation is provided on all fixed assets to spread the cost over the estimated useful lives of the relevant assets at the following rates:

Freehold land and buildings                      nil

**6) Analysis of charitable income**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
General services	2,150	-
Room hire	-	18,309
Tuition fees	12,745	15,383
Rent of car park	200	7,040
<b>Total</b>	<b>15,095</b>	<b>40,732</b>

**7) Analysis of charitable expenditure**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and pensions	59,153	53,216
Property maintenance	33,952	33,681
Administrative expenses	1,256	1,686
Legal and professional fees	8,062	4,707
Travel expenses	367	-
Miscellaneous expenses	131	210
<b>Total</b>	<b>102,921</b>	<b>93,500</b>

**8) Analysis of staff costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Salaries and wages	58,777	52,840
Social security costs	-	-
Other pension costs	376	376
<b>Total</b>	<b>59,153</b>	<b>53,216</b>

The average number of employees during the year was 10 (2021: 9). No employees had employee benefits in excess of £60,000 (2021: none).

**9) Pensions**

The Charity operates a defined contribution pension scheme. Contributions payable to the Charity's pension scheme are charged to Statement of Financial Activities (SoFA) in the period to which they relate. The total employer pension contributions recognised in the SoFA for the year are £376 (2021: £376).

**SOUTHAMPTON MOSQUE TRUST****10) Tangible fixed assets****Freehold land and buildings**

	<b>1 Argyle Road (next door)</b>	<b>Argyle Centre</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>			
At 1 January 2022	180,919	867,140	1,048,059
Additions	-	-	-
Disposals	-	-	-
At 31 December 2022	<b>180,919</b>	<b>867,140</b>	<b>1,048,059</b>
<b>Depreciation</b>			
At 1 January 2022	-	-	-
Charge for the period	-	-	-
Eliminated on disposals	-	-	-
At 31 December 2022	-	-	-
<b>Net book value</b>			
At 31 December 2022	<b>180,919</b>	<b>867,140</b>	<b>1,048,059</b>
At 31 December 2021	<b>180,919</b>	<b>867,140</b>	<b>1,048,059</b>

**11) Analysis of debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other debtors	-	-
Prepayments and accrued income	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Current assets, to include debtors, are amounts owed to the Charity for the provision of goods and services or amounts the Charity has paid in advance for the goods and services it will receive. These assets are measured at their recoverable amounts.

**12) Analysis of creditors due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other creditors	30,884	28,500
Taxation and social security	22	199
Accrued expenses	1,008	9,682
<b>Total</b>	<b>31,914</b>	<b>38,381</b>

Liabilities are amounts due to creditors and any provision made as a result of an obligation to transfer economic benefits to a third party. A liability is recognised for the amount that the Charity anticipates it will pay to settle the debt and is measured at the settlement amount.

**SOUTHAMPTON MOSQUE TRUST**

Other creditors relate to amounts received from members of the community and outstanding wages (2021: £28,500).

**13) Reconciliation of cash flows from operating activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Net movement in funds	19,655	48,429
Decrease/(increase) in debtors	-	-
Increase/(decrease) in creditors	(6,467)	(1,023)
<b>Net cash from operating activities</b>	<b>13,188</b>	<b>47,406</b>

**THE SOUTHAMPTON MOSQUE TRUST**

England & Wales - Charity number 296904

---

# Accounts

---

**SOUTHAMPTON MOSQUE TRUST**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2021**

**Registered Charity No. 296904**

**SOUTHAMPTON MOSQUE TRUST**

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>CONTENTS</b>	<b>PAGES</b>
Charity information	2
Report of the Trustees	3-5
Report of Independent Examiners	6
Statement of Financial Activities	7
Balance Sheet	8
Statement of Cash Flows	9
Notes to the Financial Statements	10-13

**SOUTHAMPTON MOSQUE TRUST**

**CHARITY INFORMATION**

TRUSTEES

Mohammed Adrees  
Sharif Ullah Ahmed  
Mohamed Akram Chaudhry

PRINCIPAL OFFICE

Argyle Centre  
Argyle Road  
Southampton  
Hampshire  
SO14 0BQ

CHARITY NUMBER

296904

INDEPENDENT EXAMINERS

Fiander Tovell Limited  
Stag Gates House  
63/64 The Avenue  
Southampton  
SO17 1XS

## SOUTHAMPTON MOSQUE TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees have pleasure in presenting their annual report together with the independently examined financial statements for the year ended 31 December 2021. 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 trust deed, 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 published in October 2019.

#### **Objectives and activities for the public benefit**

The objects of the Trust are to promote the Muslim faith, the relief of poverty amongst the people of the Muslim faith, the provision of religious services for people of the Muslim faith and generally for the provision, maintenance and development of a Mosque in Southampton.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives in planning future activities. The Trust furthers its charitable purposes for the public benefit by making its facilities and services available to a wider public to practice the Muslim faith.

#### **Plans for the future**

The aims and objectives of the Trust remain the same as set out in this report and the trustees consider that the current activities of the Trust are suitable in achieving these aims and objectives.

#### **Achievements and performance**

The aim of the Trust's work is the education and practice of the Muslim faith. The trustees are pleased that the achievements and performance of the Trust demonstrate good progress towards this aim.

#### **Financial review**

The Trust's work is reliant on donations from the public as well as fees received for the supply of services provided by the Trust. The income generated has decreased from the prior year with total income generated of £141,929 (2020: £106,651). This includes government grants of £15,913 (2020: £43,856). This increase has arisen due to a rise in the use of the charity's facilities.

The activities of the Trust for the year resulted in an overall increase in costs incurred from the prior year with total expenditure of £93,500 (2020: £84,770). The expenses of the Trust remain similar to the prior year, with the exception of property maintenance which increased to £33,681 (2020: £21,383) due to an increase in water costs and wages which decreased to £53,216 (2020: £57,132) due to less employees.

This year's activities resulted in a surplus of £48,429 (2020: £21,881). The surplus has been added to accumulated funds.

#### **Reserves policy**

The trustees aim to maintain free reserves in unrestricted funds and any surplus achieved at the end of a reporting year is added to accumulated funds. The trustees consider that the

## **SOUTHAMPTON MOSQUE TRUST**

funds will be sufficient to support the Trust and cover the costs of its ongoing activities. The Trust held accumulated funds of £1,074,830 at the date of this report.

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

The Trust is a registered charity, number 296904, and is constituted under a trust deed dated 19 November 1985. New trustees are appointed by the existing trustees.

### **Key management personnel remuneration**

The trustees consider the board of trustees as comprising the key management personnel of the Charity in charge of directing and controlling the Trust and running and operating the Charity on a day-to-day basis. All trustees give of their time freely with no remuneration paid in the year and no trustee expenses being incurred.

Trustees are required to disclose all relevant interests in accordance with the Trust's policy and withdraw from decisions where a conflict of interest arises. Neither the Trust nor any of the trustees have interests that give rise to a conflict of interest but any such interests would be disclosed.

### **Reference and administrative details**

The administrative details of the Charity can be found under Charity Information set out on page 2.

### **Trustees**

Mohammed Adrees  
Sharif Ullah Ahmed  
Mohamed Akram Chaudhry  
Masood Ahmed (deceased 2021)

### **Trustees' responsibilities in relation to the financial statements**

The Charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Charity trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources for the 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 applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue to operate.

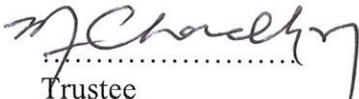
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are

**SOUTHAMPTON MOSQUE TRUST**

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.

Approved by the trustees on ~~28.10.22~~ and signed on their behalf by:

  
.....  
Trustee

  
.....  
Trustee

## SOUTHAMPTON MOSQUE TRUST

### INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF SOUTHAMPTON MOSQUE TRUST

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 7 to 13.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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**

I have completed my examination. I confirm that no material 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 Act; or
2. the accounts do not accord with those records
3. the accounts do 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:

*Fiander Tovell Limited*

---

Fiander Tovell Limited  
Stag Gates House  
63/64 The Avenue  
Southampton  
SO17 1XS

Date: 31/10/22

## SOUTHAMPTON MOSQUE TRUST

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted funds	Restricted funds	Endowment funds	Total funds 2021	Total funds 2020
		£	£	£	£	£
<b>Income and endowments</b>						
Donations		85,284	-	-	85,284	32,962
Charitable activities	6	40,732	-	-	40,732	29,833
Government grants		15,913	-	-	15,913	43,856
<b>Total income</b>		<b>141,929</b>	<b>-</b>	<b>-</b>	<b>141,929</b>	<b>106,651</b>
<b>Resources expended</b>						
Charitable activities	7	93,500	-	-	93,500	84,770
<b>Total expenditure</b>		<b>93,500</b>	<b>-</b>	<b>-</b>	<b>93,500</b>	<b>84,770</b>
Net gains/(losses) on investments		-	-	-	-	-
<b>Net income/(expenditure)</b>		<b>48,429</b>	<b>-</b>	<b>-</b>	<b>48,429</b>	<b>21,881</b>
Transfers between funds		-	-	-	-	-
Other recognised gains/(losses)		-	-	-	-	-
<b>Net movement in funds</b>		<b>48,429</b>	<b>-</b>	<b>-</b>	<b>48,429</b>	<b>21,881</b>
<b>Reconciliation of funds</b>						
Total funds brought forward		1,026,401	-	-	1,026,401	1,004,520
<b>Total funds carried forward</b>		<b>1,074,830</b>	<b>-</b>	<b>-</b>	<b>1,074,830</b>	<b>1,026,401</b>

**SOUTHAMPTON MOSQUE TRUST**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2021**

	Note	Unrestricted funds	Restricted funds	Endowment funds	Total funds 2021	Total funds 2020
		£	£	£	£	£
<b>Fixed assets</b>						
Tangible assets	10	1,048,059	-	-	1,048,059	1,048,059
<b>Total fixed assets</b>		<b>1,048,059</b>	<b>-</b>	<b>-</b>	<b>1,048,059</b>	<b>1,048,059</b>
<b>Current assets</b>						
Debtors	11	-	-	-	-	-
Cash at bank and in hand		65,152	-	-	65,152	17,746
<b>Total current assets</b>		<b>65,152</b>	<b>-</b>	<b>-</b>	<b>65,152</b>	<b>17,746</b>
<b>Liabilities</b>						
Creditors falling due within one year	12	(38,381)	-	-	(38,381)	(39,404)
<b>Net current assets</b>		<b>26,771</b>	<b>-</b>	<b>-</b>	<b>26,771</b>	<b>(21,658)</b>
<b>Total assets less current liabilities</b>		<b>1,074,830</b>	<b>-</b>	<b>-</b>	<b>1,074,830</b>	<b>1,026,401</b>
Creditors falling due after more than one year		-	-	-	-	-
<b>Net assets</b>		<b>1,074,830</b>	<b>-</b>	<b>-</b>	<b>1,074,830</b>	<b>1,026,401</b>
<b>Funds of the Charity</b>						
Endowment funds		-	-	-	-	-
Restricted income funds		-	-	-	-	-
Unrestricted funds		1,074,830	-	-	1,074,830	1,026,401
<b>Total Charity funds</b>		<b>1,074,830</b>	<b>-</b>	<b>-</b>	<b>1,074,830</b>	<b>1,026,401</b>

The notes at pages 10 to 13 form part of these accounts.

Approved by the trustees on 28.10.22 and signed on their behalf by:

  
.....  
Trustee



**SOUTHAMPTON MOSQUE TRUST**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Total funds 2021 £	Total funds 2020 £
<i>Net cash from operating activities</i>	13	<u>47,406</u>	<u>4,025</u>
<b>Cash flows from investing activities</b>			
Dividends, interest and rents from investments		-	-
Proceeds from the sale of property, plant and equipment		-	-
Purchase of property, plant and equipment		-	-
Proceeds from sale of investments		-	-
Purchase of investments		-	-
<i>Net cash provided by investing activities</i>		<u>-</u>	<u>-</u>
<b>Cash flows from financing activities</b>			
Repayments of borrowing		-	-
Cash inflows from net borrowing		-	-
Receipt of endowment		-	-
<i>Net cash provided by financing activities</i>		<u>-</u>	<u>-</u>
<i>Change in cash and cash equivalents</i>		<u>47,406</u>	<u>4,025</u>
Cash and cash equivalent bought forward		<u>17,746</u>	<u>13,721</u>
<b>Cash and cash equivalent carried forward</b>		<u>65,152</u>	<u>17,746</u>

# SOUTHAMPTON MOSQUE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### 1) Accounting Policies

The charity's principal office address can be found on the Charity Information page.

The presentation currency is pound sterling and the figures have been rounded to the nearest pound.

#### **Basis of preparation and assessment of going concern**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Trust constitutes a Public Benefit Entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

### 2) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102) a restatement of comparative items was needed. No restatements were required.

### 3) Income recognition

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date.

Government grants are recognised in accordance with the accrual model.

### 4) Expenditure recognition

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 settlement will be required and

## SOUTHAMPTON MOSQUE TRUST

the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

### 5) **Tangible fixed assets and depreciation**

All assets costing more than £250 are capitalised and valued at historic cost. Depreciation is provided on all fixed assets to spread the cost over the estimated useful lives of the relevant assets at the following rates:

Freehold land and buildings                      nil

### 6) **Analysis of charitable income**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
General services	-	2,236
Room hire	18,309	9,790
Tuition fees	15,383	14,007
Rent of car park	7,040	3,800
<b>Total</b>	<b>40,732</b>	<b>29,833</b>

### 7) **Analysis of charitable expenditure**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and pensions	53,216	57,132
Property maintenance	33,681	21,383
Administrative expenses	1,686	1,689
Legal and professional fees	4,707	4,566
Miscellaneous expenses	210	-
<b>Total</b>	<b>93,500</b>	<b>84,770</b>

### 8) **Analysis of staff costs**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries and wages	52,840	56,755
Social security costs	-	-
Other pension costs	376	377
<b>Total</b>	<b>53,216</b>	<b>57,132</b>

The average number of employees during the year was 9 (2020: 10). No employees had employee benefits in excess of £60,000 (2020: none).

### 9) **Pensions**

The Charity operates a defined contribution pension scheme. Contributions payable to the Charity's pension scheme are charged to Statement of Financial Activities (SoFA) in the period to which they relate. The total employer pension contributions recognised in the SoFA for the year are £376 (2020: £377).

## SOUTHAMPTON MOSQUE TRUST

### 10) Tangible fixed assets

#### Freehold land and buildings

	1 Argyle Road (next door)	Argyle Centre	Total
	£	£	£
<b>Cost or valuation</b>			
At 1 January 2021	180,919	867,140	1,048,059
Additions	-	-	-
Disposals	-	-	-
At 31 December 2021	<b>180,919</b>	<b>867,140</b>	<b>1,048,059</b>
<b>Depreciation</b>			
At 1 January 2021	-	-	-
Charge for the period	-	-	-
Eliminated on disposals	-	-	-
At 31 December 2021	-	-	-
<b>Net book value</b>			
At 31 December 2021	<b>180,919</b>	<b>867,140</b>	<b>1,048,059</b>
At 31 December 2020	<b>180,919</b>	<b>867,140</b>	<b>1,048,059</b>

### 11) Analysis of debtors

	2021	2020
	£	£
Other debtors	-	-
Prepayments and accrued income	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Current assets, to include debtors, are amounts owed to the Charity for the provision of goods and services or amounts the Charity has paid in advance for the goods and services it will receive. These assets are measured at their recoverable amounts.

### 12) Analysis of creditors due within one year

	2021	2020
	£	£
Other creditors	28,500	38,500
Taxation and social security	199	208
Accrued expenses	9,682	696
<b>Total</b>	<b>38,381</b>	<b>39,404</b>

Liabilities are amounts due to creditors and any provision made as a result of an obligation to transfer economic benefits to a third party. A liability is recognised for the amount that the Charity anticipates it will pay to settle the debt and is measured at the settlement amount.

Other creditors relate to amounts received from members of the community (2020: £38,500).

**SOUTHAMPTON MOSQUE TRUST**

**13) Reconciliation of cash flows from operating activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Net movement in funds	48,429	21,881
Decrease/(increase) in debtors	-	213
Increase/(decrease) in creditors	(1,023)	(18,069)
<b>Net cash from operating activities</b>	<b>47,406</b>	<b>4,025</b>

**THE SOUTHAMPTON MOSQUE TRUST**

England & Wales - Charity number 296904

---

# Accounts

---

**SOUTHAMPTON MOSQUE TRUST**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2020**

**Registered Charity No. 296904**

**SOUTHAMPTON MOSQUE TRUST**

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

<b>CONTENTS</b>	<b>PAGES</b>
Charity information	2
Report of the Trustees	3
Report of Independent Examiners	6
Statement of Financial Activities	7
Balance Sheet	8
Statement of Cash Flows	9
Notes to the Financial Statements	10

**SOUTHAMPTON MOSQUE TRUST**

**CHARITY INFORMATION**

TRUSTEES

Mohammed Adrees  
Sharif Ullah Ahmed  
Masood Ahmed  
Mohamed Akram Chaudhry

PRINCIPAL OFFICE

Argyle Centre  
Argyle Road  
Southampton  
Hampshire  
SO14 0BQ

CHARITY NUMBER

296904

INDEPENDENT EXAMINERS

Fiander Tovell Limited  
Stag Gates House  
63/64 The Avenue  
Southampton  
SO17 1XS

## **SOUTHAMPTON MOSQUE TRUST**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees have pleasure in presenting their annual report together with the independently examined financial statements for the year ended 31 December 2020. 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 trust deed, 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 published on 16 July 2014.

#### **Objectives and activities for the public benefit**

The objects of the Trust are to promote the Muslim faith, the relief of poverty amongst the people of the Muslim faith, the provision of religious services for people of the Muslim faith and generally for the provision, maintenance and development of a Mosque in Southampton.

The trustees confirm that they have referred to the Charity Commissions' guidance on public benefit when reviewing the Trust's aims and objectives in planning future activities. The Trust furthers its charitable purposes for the public benefit by making its facilities and services available to a wider public to practice the Muslim faith.

#### **Plans for the future**

The aims and objectives of the Trust remain the same as set out in this report and the trustees consider that the current activities of the Trust are suitable in achieving these aims and objectives.

#### **Achievements and performance**

The aim of the Trust's work is the education and practice of the Muslim faith. The trustees are pleased that the achievements and performance of the Trust demonstrate good progress towards this aim.

#### **Financial review**

The Trust's work is reliant on donations from the public as well as fees received for the supply of services provided by the Trust. The income generated has decreased from the prior year with total income generated of £106,651 (2019: £133,682). This includes government grants of £43,856 (2019: nil). This decline has arisen due to a reduction in the use of the charity's facilities due to the COVID19 pandemic.

The activities of the Trust for the year resulted in an overall decrease in costs incurred from the prior year with total expenditure of £84,770 (2019: £97,176). The expenses of the Trust remain similar to the prior year, with the exception of property maintenance which decreased to £21,383 (2019: £33,627). This was due to significant works on the Mosque being carried out in the prior year.

This year's activities resulted in a surplus of £21,881 (2019: £36,506). The surplus has been added to accumulated funds.

#### **Reserves policy**

The trustees aim to maintain free reserves in unrestricted funds and any surplus achieved at the end of a reporting year is added to accumulated funds. The trustees consider that the

## **SOUTHAMPTON MOSQUE TRUST**

funds will be sufficient to support the Trust and cover the costs of its ongoing activities. The Trust held accumulated funds of £1,026,401 at the date of this report.

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

The Trust is a registered charity, number 296904, and is constituted under a trust deed dated 19 November 1985. New trustees are appointed by the existing trustees.

### **Key management personnel remuneration**

The trustees consider the board of trustees as comprising the key management personnel of the Charity in charge of directing and controlling the Trust and running and operating the Charity on a day-to-day basis. All trustees give of their time freely with no remuneration paid in the year and no trustee expenses being incurred.

Trustees are required to disclose all relevant interests in accordance with the Trust's policy and withdraw from decisions where a conflict of interest arises. Neither the Trust nor any of the trustees have interests that give rise to a conflict of interest but any such interests would be disclosed.

### **Reference and administrative details**

The administrative details of the Charity can be found under Charity Information set out on page 2.

### **Trustees**

Mohammed Adrees  
Sharif Ullah Ahmed  
Masood Ahmed  
Mohamed Akram Chaudhry

### **Trustees' responsibilities in relation to the financial statements**

The Charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Charity trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources for the 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 applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue to operate.


The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are

**SOUTHAMPTON MOSQUE TRUST**

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.

Approved by the trustees on *25/03/2022* and signed on their behalf by:

  
.....  
Trustee

  
.....  
Trustee

## SOUTHAMPTON MOSQUE TRUST

### INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF SOUTHAMPTON MOSQUE TRUST

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 7 to 9.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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**

I have completed my examination. I confirm that no material 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 Act; or
2. the accounts do not accord with those records

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:

*Fiander Tovell Limited*

Fiander Tovell Limited  
Stag Gates House  
63/64 The Avenue  
Southampton  
SO17 1XS

Date:

*28/3/2022*

# SOUTHAMPTON MOSQUE TRUST

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds	Restricted funds	Endowment funds	Total funds 2020	Total funds 2019
		£	£	£	£	£
<b>Income and endowments</b>						
Donations		32,962	-	-	32,962	87,897
Charitable activities	6	29,833	-	-	29,833	45,785
Government grants		43,856	-	-	43,856	-
<b>Total income</b>		<b>106,651</b>	<b>-</b>	<b>-</b>	<b>106,651</b>	<b>133,682</b>
<b>Resources expended</b>						
Charitable activities	7	84,770	-	-	84,770	97,176
<b>Total expenditure</b>		<b>84,770</b>	<b>-</b>	<b>-</b>	<b>84,770</b>	<b>97,176</b>
Net gains/(losses) on investments		-	-	-	-	-
<b>Net income/(expenditure)</b>		<b>21,881</b>	<b>-</b>	<b>-</b>	<b>21,881</b>	<b>36,506</b>
Transfers between funds		-	-	-	-	-
Other recognised gains/(losses)		-	-	-	-	-
<b>Net movement in funds</b>		<b>21,881</b>	<b>-</b>	<b>-</b>	<b>21,881</b>	<b>36,506</b>
<b>Reconciliation of funds</b>						
Total funds brought forward		1,004,520	-	-	1,004,520	968,014
<b>Total funds carried forward</b>		<b>1,026,401</b>	<b>-</b>	<b>-</b>	<b>1,026,401</b>	<b>1,004,520</b>


**SOUTHAMPTON MOSQUE TRUST**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2020**

	Note	Unrestricted funds	Restricted funds	Endowment funds	Total funds 2020	Total funds 2019
		£	£	£	£	£
<b>Fixed assets</b>						
Tangible assets	10	1,048,059	-	-	1,048,059	1,048,059
<b>Total fixed assets</b>		<b>1,048,059</b>	<b>-</b>	<b>-</b>	<b>1,048,059</b>	<b>1,048,059</b>
<b>Current assets</b>						
Debtors	11	-	-	-	-	213
Cash at bank and in hand		17,746	-	-	17,746	13,721
<b>Total current assets</b>		<b>17,746</b>	<b>-</b>	<b>-</b>	<b>17,746</b>	<b>13,934</b>
<b>Liabilities</b>						
Creditors falling due within one year	12	(39,404)	-	-	(39,404)	(57,473)
<b>Net current assets</b>		<b>(21,658)</b>	<b>-</b>	<b>-</b>	<b>(21,658)</b>	<b>(43,539)</b>
<b>Total assets less current liabilities</b>		<b>1,026,401</b>	<b>-</b>	<b>-</b>	<b>1,026,401</b>	<b>1,004,520</b>
Creditors falling due after more than one year		-	-	-	-	-
<b>Net assets</b>		<b>1,026,401</b>	<b>-</b>	<b>-</b>	<b>1,026,401</b>	<b>1,004,520</b>
<b>Funds of the Charity</b>						
Endowment funds		-	-	-	-	-
Restricted income funds		-	-	-	-	-
Unrestricted funds		1,026,401	-	-	1,026,401	1,004,520
<b>Total Charity funds</b>		<b>1,026,401</b>	<b>-</b>	<b>-</b>	<b>1,026,401</b>	<b>1,004,520</b>

The notes at pages 10 to 12 form part of these accounts.

Approved by the trustees on ..... and signed on their behalf by:

  
Trustee 25/03/22



**SOUTHAMPTON MOSQUE TRUST**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Total funds 2020 £	Total funds 2019 £
<i>Net cash used in operating activities</i>	13	4,025	36,862
<b>Cash flows from investing activities</b>			
Dividends, interest and rents from investments		-	-
Proceeds from the sale of property, plant and equipment		-	-
Purchase of property, plant and equipment		-	(34,833)
Proceeds from sale of investments		-	-
Purchase of investments		-	-
<i>Net cash provided by investing activities</i>		-	(34,833)
<b>Cash flows from financing activities</b>			
Repayments of borrowing		-	-
Cash inflows from net borrowing		-	-
Receipt of endowment		-	-
<i>Net cash provided by financing activities</i>		-	-
<i>Change in cash and cash equivalents</i>		4,025	2,029
Cash and cash equivalent bought forward		13,721	11,692
<b>Cash and cash equivalent carried forward</b>		<b>17,746</b>	<b>13,721</b>

# SOUTHAMPTON MOSQUE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### 1) Accounting Policies

#### **Basis of preparation and assessment of going concern**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Trust constitutes a Public Benefit Entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

### 2) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102) a restatement of comparative items was needed. No restatements were required.

### 3) Income recognition

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date.

Government grants are recognised in accordance with the accrual model.

### 4) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

### 5) Tangible fixed assets and depreciation

All assets costing more than £250 are capitalised and valued at historic cost. Depreciation is provided on all fixed assets to spread the cost over the estimated useful lives of the relevant assets at the following rates:

Freehold land and buildings                      nil

### 6) Analysis of charitable income

	2020	2019
	£	£
General services	2,236	6,811

## SOUTHAMPTON MOSQUE TRUST

Room hire	9,790	15,125
Tuition fees	14,007	17,704
Rent of car park	3,800	6,145
<b>Total</b>	<b>29,833</b>	<b>45,785</b>

### 7) Analysis of charitable expenditure

	2020	2019
	£	£
Wages and pensions	57,132	56,941
Property maintenance	21,383	33,627
Administrative expenses	1,689	1,570
Legal and professional fees	4,566	4,438
Miscellaneous expenses	-	600
<b>Total</b>	<b>84,770</b>	<b>97,176</b>

### 8) Analysis of staff costs

	2020	2019
	£	£
Salaries and wages	56,755	56,590
Social security costs	-	-
Other pension costs	377	351
<b>Total</b>	<b>57,132</b>	<b>56,941</b>

The average number of employees during the year was 10 (2019: 10). No employees had employee benefits in excess of £60,000 (2019: none).

### 9) Pensions

The Charity operates a defined contribution pension scheme. Contributions payable to the Charity's pension scheme are charged to Statement of Financial Activities (SoFA) in the period to which they relate. The total employer pension contributions recognised in the SoFA for the year are £377 (2019: £351).

### 10) Tangible fixed assets

#### Freehold land and buildings

	1 Argyle Road (next door)	Argyle Centre	Total
	£	£	£
<b>Cost or valuation</b>			
At 1 January 2020	180,919	867,140	1,048,059
Additions	-	-	-
Disposals	-	-	-
At 31 December 2020	<b>180,919</b>	<b>867,140</b>	<b>1,048,059</b>
<b>Depreciation</b>			
At 1 January 2020	-	-	-
Charge for the period	-	-	-
Eliminated on disposals	-	-	-
At 31 December 2020	<b>-</b>	<b>-</b>	<b>-</b>

## SOUTHAMPTON MOSQUE TRUST

### Net book value

At 31 December 2020	<u>180,919</u>	<u>867,140</u>	<u>1,048,059</u>
At 31 December 2019	<u>180,919</u>	<u>867,140</u>	<u>1,048,059</u>

### 11) Analysis of debtors

	2020	2019
	£	£
Other debtors	-	-
Prepayments and accrued income	-	213
<b>Total</b>	<u>-</u>	<u>213</u>

Current assets, to include debtors, are amounts owed to the Charity for the provision of goods and services or amounts the Charity has paid in advance for the goods and services it will receive. These assets are measured at their recoverable amounts.

All prepayments relate to council tax in 2019.

### 12) Analysis of creditors due within one year

	2020	2019
	£	£
Other creditors	38,500	56,500
Taxation and social security	208	277
Accrued expenses	696	696
<b>Total</b>	<u>39,404</u>	<u>57,473</u>

Liabilities are amounts due to creditors and any provision made as a result of an obligation to transfer economic benefits to a third party. A liability is recognised for the amount that the Charity anticipates it will pay to settle the debt and is measured at the settlement amount.

Other creditors relate to amounts received from members of the community (2019: £56,500). All creditors in 2020 and 2019 relate to unrestricted funds.

### 13) Reconciliation of cash flows from operating activities

	2020	2019
	£	£
Net movement in funds	21,881	36,506
Decrease/(increase) in debtors	213	632
Increase/(decrease) in creditors	(18,069)	(276)
<b>Net cash used in operating activities</b>	<u>4,025</u>	<u>36,862</u>