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**THE WESSEX SHIA ITHNA ASHERI JAMAAT**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**THE WESSEX SHIA ITHNA ASHERI JAMAAT**

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**CONTENTS**

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	Page
<b>Reference and administrative details of the charity, its trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 5
<b>Independent examiner's report</b>	6 - 7
<b>Statement of financial activities</b>	8
<b>Balance sheet</b>	9
<b>Notes to the financial statements</b>	10 - 17

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**THE WESSEX SHIA ITHNA ASHERI JAMAAT**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Trustees**

S Walji FCA, Trustee (resigned 30 April 2022)  
H Nurmohamed, Trustee (resigned 30 April 2022)  
J Bandali, Treasurer (resigned 30 April 2022)  
M Jaffer, Trustee  
Z Asharia, Treasurer (appointed 1 July 2022)  
M Master, Trustee (appointed 1 July 2022)  
M Hooda, Trustee (appointed 1 July 2022)

**Charity registered number**

1010076

**Principal office**

Al Mahdi, Fontley Road, Titchfield, Fareham, Hampshire, PO15 6QR

**Accountants**

Clifford Fry & Co LLP, St Mary's House, Netherhampton, Salisbury, Wiltshire, SP2 8PU

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## THE WESSEX SHIA ITHNA ASHERI JAMAAT

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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The Trustees present their annual report together with the financial statements of the charity for the 1 January 2022 to 31 December 2022.

The Charity is governed by its constitution and is constituted as a charitable trust. The trustees of The Wessex Shia Ithna Asheri Jamaat are the members of the executive committee. They are for the purposes of the constitution, officers of the charity. The trustees are responsible for the overall management and control of the charity and meet regularly to manage its affairs.

#### Objectives and Activities

##### a. Policies and objectives

The object for which the Charity has been established is to promote and advance the Islamic Religion in accordance with the principles of the Shia Ithna-Asheri faith. The Charity through its Executive Committee shall have the power:

1. To encourage the practice of the Islamic Religion as taught by Shia Ithna-Asheri laws;
2. To eradicate poverty;
3. To advance education amongst the community;
4. To relieve those in need by reason of youth, age, ill health and disability, financial hardship or other disadvantage;
5. Promote good health and healthy living;
6. To do all such other things as shall further the above-mentioned object.

##### b. Activities for achieving objectives

This was the first full year of activities post the COVID-19 pandemic and its associated restrictions placed upon various activities by the UK government. The following activities were undertaken for achieving the charity's objectives:

1. Celebrations and commemoration of the lives of holy personalities throughout the year, with a view to deriving lessons from their lives.
2. Ladies Monthly Spiritual Nights – a gathering of ladies and youth for three nights every middle of the lunar month.
3. The 27th Annual Muslim Christian Gathering with the Portsmouth Cathedral.
4. Various devotional programmes aimed at strengthening the community spirit.
5. Sister Study Circles.
6. Community swimming sessions.
7. Ladies' celebration programmes.
8. Month of Ramadhan – children's sessions, Friday prayers, Ladies Health event, Quran Memorisation competition, social nights with devotion and games, games night & table tennis tournament, Global Blood Heroes - blood donation campaign, dessert auction raising money for the less fortunate and Ladies Beauty Nights.
9. Wessex Health Survey.
10. The charity runs a Saturday school which is attended regularly by 80 children throughout the school term time.
11. Pop up Covid Booster Clinic.
12. Understand Quran Course.
13. Khoja Heritage Festival.
14. Wessex Wellbeing Day.
15. Watch the BIG games (Football World Cup).
16. Wessex Financial Management Seminar.

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## THE WESSEX SHIA ITHNA ASHERI JAMAAT

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

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17. Help the Hungry Campaign.
18. Eradication of poverty: various community fund raising events were organised for several relief and humanitarian projects: Water Wells Appeal for Africa, Food & Essentials Drive, and ongoing funds collected for the under privileged.
19. To conduct marriages according to the Islamic faith.
20. Carrying out funeral rites of deceased members of the community according to the Islamic faith.

#### **c. Main activities undertaken to further the charity's purposes for the public benefit**

The main activities undertaken are listed in b. above.

#### **Achievements and performance**

##### **a. Key financial performance indicators**

The income for the year was £434,406 (2021: £725,625)

The expenses for the year were £527,283 (2021: £601,328)

The amount generated from donations was £40,477 (2021: £30,900)

##### **b. Review of activities**

Despite the COVID-19 pandemic the trustees consider the performance of the Charity has been satisfactory. The Charity has been successful in fulfilling its aims and objectives.

The Charity has organised events, activities, and programmes to fulfil its objectives and ensured that it has used all mediums at its disposal to promote the services provided by the Charity.

##### **c. Investment policy and performance**

The charity does not have any investments, and this is unlikely to change in the foreseeable future.

#### **Financial review**

##### **a. Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

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

##### **a. Constitution**

The charity was registered on 25 March 1992 and commenced its activities on that date. There have been no changes in the objectives since the last annual report.

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## THE WESSEX SHIA ITHNA ASHERI JAMAAT

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **b. Method of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

#### **c. Organisational structure and decision making**

The charity is governed by its constitution and is constituted as a charitable trust. The Trustees of the Charity are the members of the executive committee. They are for the purposes of the constitution, officers of the charity. The Trustees are responsible for the overall management and control of the charity and meet regularly to manage its affairs.

#### **d. Risk management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

#### **Trustees' responsibilities statement**

The Trustees are responsible for preparing the Trustees' report and the 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 & Wales requires the Trustees to prepare 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 of the charity for that period. 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 judgments and accounting estimates that are reasonable and prudent;
- 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 that are sufficient to show and explain the charity's transactions and 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 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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THE WESSEX SHIA ITHNA ASHERI JAMAAT

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TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2022

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This report was approved by the Trustees, on 22/09/23 and signed on their behalf by:



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Z Asharia, Treasurer



.....  
M Master, Trustee

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**THE WESSEX SHIA ITHNA ASHERI JAMAAT**

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Independent examiner's report to the Trustees of The Wessex Shia Ithna Asheri Jamaat (the 'charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2022.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity'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 2011 Act.

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
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.

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THE WESSEX SHIA ITHNA ASHERI JAMAAT

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INDEPENDENT EXAMINER'S REPORT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2022

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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:



Dated:

22/09/23

Erica Parker FCCA

**Clifford Fry & Co LLP**

St Mary's House

Netherhampton

Salisbury

Wiltshire

SP2 8PU

**THE WESSEX SHIA ITHNA ASHERI JAMAAT**

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

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Voluntary income	2	87,241	347,165	434,406	725,625
<b>Total income</b>		<u>87,241</u>	<u>347,165</u>	<u>434,406</u>	<u>725,625</u>
<b>Expenditure on:</b>					
Charitable activities	3,4,5	78,394	448,889	527,283	601,328
<b>Total expenditure</b>		<u>78,394</u>	<u>448,889</u>	<u>527,283</u>	<u>601,328</u>
<b>Net profit/(loss) before other recognised gains and losses</b>		8,847	(101,724)	(92,877)	124,297
<b>Net movement in funds</b>		8,847	(101,724)	(92,877)	124,297
<b>Reconciliation of funds:</b>					
Total funds brought forward		214,167	104,974	319,141	194,844
<b>Total funds carried forward</b>		<u><u>223,014</u></u>	<u><u>3,250</u></u>	<u><u>226,264</u></u>	<u><u>319,141</u></u>

The notes on pages 10 to 17 form part of these financial statements.

**THE WESSEX SHIA ITHNA ASHERI JAMAAT**

**BALANCE SHEET  
AS AT 31 DECEMBER 2022**

	Note	£	2022 £	£	2021 £
<b>Current assets</b>					
Debtors	8	96,868		108,094	
Cash at bank and in hand		135,734		231,369	
		<u>232,602</u>		<u>339,463</u>	
<b>Creditors: amounts falling due within one year</b>	9	<b>(6,338)</b>		<b>(20,322)</b>	
<b>Net current assets</b>			<b>226,264</b>		<b>319,141</b>
<b>Net assets</b>			<b>226,264</b>		<b>319,141</b>
<b>Charity Funds</b>					
Restricted funds	10		3,250		104,974
Unrestricted funds	10		223,014		214,167
<b>Total funds</b>			<b>226,264</b>		<b>319,141</b>

The financial statements were approved by the Trustees on 22/09/23 and signed on their behalf, by:

*Z Asharia*

*M Master*

.....  
**Z Asharia, Treasurer**

.....  
**M Master, Trustee**

The notes on pages 10 to 17 form part of these financial statements.

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## THE WESSEX SHIA ITHNA ASHERI JAMAAT

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

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 Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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 notes to these accounts. 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) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

The Wessex Shia Ithna Asheri Jamaat constitutes a public benefit entity as defined by FRS 102.

##### 1.2 Income

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.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### 1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

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**THE WESSEX SHIA ITHNA ASHERI JAMAAT**

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

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**1. Accounting policies (continued)**

**1.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**1.5 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.6 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.7 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**1.8 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.9 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**THE WESSEX SHIA ITHNA ASHERI JAMAAT**

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

**2. Income from voluntary income**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
General donations	40,477	-	40,477	30,900
Gift aid	20,557	-	20,557	22,789
Madrasah fund share	12,715	-	12,715	5,329
Hire of centre	1,595	-	1,595	895
Subscriptions	11,288	-	11,288	10,880
Restricted funds income	-	347,165	347,165	654,325
Unrestricted funds income	609	-	609	507
<b>Total voluntary income</b>	<b>87,241</b>	<b>347,165</b>	<b>434,406</b>	<b>725,625</b>
<b>Total 2021</b>	<b>71,300</b>	<b>654,325</b>	<b>725,625</b>	

**3. Direct costs**

	<b>Charitable operations £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Charitable activities	448,889	448,889	587,145
Muharram/Safar fund raising	11,900	11,900	10,415
	<b>460,789</b>	<b>460,789</b>	<b>597,560</b>
<b>Total 2021</b>	<b>597,560</b>	<b>597,560</b>	

**THE WESSEX SHIA ITHNA ASHERI JAMAAT**

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

**4. Support costs**

	Expenditure £	Total 2022 £	Total 2021 £
Alarm monitoring and maintenance	1,575	1,575	1,329
Refuse collection	777	777	88
Gardening	5,657	5,657	2,090
Software	2,201	2,201	1,859
Repairs and renewals	1,622	1,622	4,420
Gifts	1,293	1,293	370
Subscriptions	594	594	435
Travel and subsistence	20	20	-
Fund deficits write offs	27,010	27,010	11,142
Rates and water	1,064	1,064	901
Insurance	1,062	1,062	792
Light and heat (including refund)	8,052	8,052	(23,315)
Telephone	664	664	698
Postage and stationery	30	30	36
Kitchen sundries	1,027	1,027	61
Bank charges	897	897	799
Cleaning	2,130	2,130	563
Sundry expenses - refreshments	4,742	4,742	-
Bookkeeping	4,500	4,500	-
	<u>64,917</u>	<u>64,917</u>	<u>2,268</u>
Total 2021	<u>2,268</u>	<u>2,268</u>	

During the year ended 31 December 2022, the charity incurred the following Governance costs: £37,907 (2021 - £(8,874)) included within the table above in respect of direct management costs.

**5. Governance costs**

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Independent examiner's fees	<u>1,577</u>	<u>1,577</u>	<u>1,500</u>

**6. Net income/(expenditure)**

During the year, no Trustees received any remuneration (2021 - £NIL).  
During the year, no Trustees received any benefits in kind (2021 - £NIL).  
During the year, no Trustees received any reimbursement of expenses (2021 - £NIL).

**THE WESSEX SHIA ITHNA ASHERI JAMAAT**

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

**7. Staff costs**

The average number of persons employed by the charity during the year was as follows:

2022 No.	2021 No.
1	2

No employee received remuneration amounting to more than £60,000 in either year.

**8. Debtors**

	2022 £	2021 £
Trade debtors	11,237	14,643
Other debtors	4,943	-
Prepayments and accrued income	80,688	93,451
	<b>96,868</b>	<b>108,094</b>
	<b>96,868</b>	<b>108,094</b>

**9. Creditors: Amounts falling due within one year**

	2022 £	2021 £
Other loans	-	5,000
Trade creditors	1,260	2,373
Other creditors	-	11,449
Accruals and deferred income	5,078	1,500
	<b>6,338</b>	<b>20,322</b>
	<b>6,338</b>	<b>20,322</b>

**10. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>				
General Funds	214,167	87,241	(78,394)	223,014
	<b>214,167</b>	<b>87,241</b>	<b>(78,394)</b>	<b>223,014</b>

**THE WESSEX SHIA ITHNA ASHERI JAMAAT**

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

**10. Statement of funds (continued)**

**Restricted funds**

COEJ Restricted Funds	2,476	72,447	(75,023)	(100)
Wessex Jamaat Restricted Funds	102,498	274,718	(373,866)	3,350
	<u>104,974</u>	<u>347,165</u>	<u>(448,889)</u>	<u>3,250</u>
Total of funds	<u><u>319,141</u></u>	<u><u>434,406</u></u>	<u><u>(527,283)</u></u>	<u><u>226,264</u></u>

**Statement of funds - prior year**

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
General Funds	157,050	71,300	(14,183)	214,167
<b>Restricted funds</b>				
COEJ Restricted Funds	205	41,638	(39,367)	2,476
Wessex Jamaat Restricted Funds	37,589	612,687	(547,778)	102,498
	<u>37,794</u>	<u>654,325</u>	<u>(587,145)</u>	<u>104,974</u>

**Summary of funds - current year**

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	214,167	87,241	(78,394)	223,014
Restricted funds	104,974	347,165	(448,889)	3,250
	<u>319,141</u>	<u>434,406</u>	<u>(527,283)</u>	<u>226,264</u>

**THE WESSEX SHIA ITHNA ASHERI JAMAAT**

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

**10. Statement of funds (continued)**

**Summary of funds - prior year**

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
General funds	157,050	71,300	(14,183)	214,167
Restricted funds	37,794	654,325	(587,145)	104,974
	<u>194,844</u>	<u>725,625</u>	<u>(601,328)</u>	<u>319,141</u>

**11. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	229,352	3,250	232,602
Creditors due within one year	(6,338)	-	(6,338)
	<u>223,014</u>	<u>3,250</u>	<u>226,264</u>

**Analysis of net assets between funds - prior year**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Current assets	234,489	104,974	339,463
Creditors due within one year	(20,322)	-	(20,322)
	<u>214,167</u>	<u>104,974</u>	<u>319,141</u>

**12. Related party transactions**

The trustees Z Asharia, M Master, M Hooda and M Jaffer are trustees in Al Mahdi Centre. Included in other debtors is a loan from this company of £4,943 (2021: £11,449 to this company).

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**THE WESSEX SHIA ITHNA ASHERI JAMAAT**

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

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**13. Controlling party**

There is no overall controlling party.