

Charity Registration No: 1075012



**KASIM BIN MOHAMMED AL -THANI
(MAYFAIR ISLAMIC CENTRE)**

(Annual Report & Accounts For the year ended 31st December 2023)

LEGAL AND ADMINISTRATIVE INFORMATION

Reference and administrative details

Charity Number	1075012
Principal Address	19 Hertford Street London W1J 7RU
Trustees	Sh Mansour Mohammed A A Al-Mesleh (Chair) H E Ahmed Al-Marri Mr Nasser Yousuf A A AL-Sulaiti Dr Ahmed Elfituri Mohammed Bakhit Al Marri
Chief Executive officer	Dr Hafez Ahmad
Bankers	AL Rayan Bank 77-79 Edgware Road London W2 2HZ
Accountants	SMQ Accountancy and Management Consultancy Ltd Crown House, Suite 702 North circular road NW10-7PN

**KASIM BIN MOHAMMED AL-THANI MAYFAIR
ISLAMIC CENTRE TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Trustees Report & Accounts for the year ended on 31 December 2023.

The Board of Trustees present their report, together with the audited financial statements of Kasim Bin Mohammed Al-Thani (the charity) for the year ended 31 December 2023.

The trustees confirm that the financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, applicable law, and the requirement of the Statement of Recommended Practice (SORP FRS 102), "Accounting and Reporting by Charities" (effective January 2016) and in accordance with the Charities Act 2011.

Structure, governance, and management:

- Established in 1999 and registered with the Charity Commission (reference number 1075012).
- Governed by a Board of Trustees who oversee operations and ensure adherence to the charity's objectives as outlined in the Trust Deed.
- New trustees are provided with the charity's constitution and relevant resources from the Charity Commission.
- Regular meetings are held by the Board, with additional meetings or phone conferences convened as needed.
- Day-to-day operations are managed by a team of officers (Chair, Treasurer, and CEO) who report to the Board.

Risk management:

- The Board has identified and assessed potential risks to the charity.
- A risk matrix is maintained, outlining the major risks, their likelihood, and mitigation strategies.
- The Board reviews the risk matrix periodically.
- Insurance coverage is in place, and the Mosque's finances are monitored regularly.
- DBS checks are conducted for those working with children or vulnerable groups.

Strategies:

- The MIC aims to be a welcoming centre for Muslims and those interested in Islam, offering educational resources and a place for worship.
- Community welfare and education are key priorities.
- Activities are inclusive and often free, with concessions for students, those on benefits, and pensioners.

Our values

- Transparency: Open and honest communication with integrity and respect.
- Integrity: Acting ethically and transparently in all endeavours.
- Respect: Valuing the dignity and contributions of all participants, donors, and staff.
- Partnership: Collaboration to serve the wider community.
- Quality: Striving for excellence in learning and performance for greater impact.

Objectives of the charity:

- Provide a place for Islamic worship (daily prayers, Friday prayers, Eid prayers, etc.).
- Advance Islamic knowledge in the UK through advocacy and social services.
- Educate Muslims by offering supplementary classes for Arabic and Quran studies.
- Establish a library and resource centre on Islam.
- Support those in need through moral and material assistance, particularly during Ramadan.
- Facilitate Islamic marriage and divorce agreements, while also contributing to resolving social problems within the Muslim community.
- Offer youth and sports programs for families, especially younger generations.
- Promote dialogue and understanding between Muslims and non-Muslims.
- Organize celebrations and gatherings to strengthen Muslim unity and connections.
- Provide educational courses, religious rulings (fatwas), and Islamic jurisprudence lessons.

Public benefit statement:

- The MIC's charitable objective is to promote Islamic knowledge for the public good.
- The Trustees ensure activities align with the Charity Commission's guidance on public benefit.

Review of activities:

- Over 25 years, the MIC has established a reputation for trust, inclusivity, and integrity.
- Staff turnover is low, reflecting a commitment to the centre's mission.
- Activities comply with the MIC Trust's charitable objects and demonstrate public benefit.
- Feedback indicates the MIC provides spiritual support and benefits to its beneficiaries.
- The MIC's financial health ensures continued services.
- The centre's activities contribute to a better-adjusted and happier Muslim community within wider society.

Activities and Achievements

- The MIC offers a range of religious services, including daily and Friday prayers, Quran reading, and Quran memorization programs.
- Community activities include festivals, Ramadan services (providing meals, lectures, and support), food parcels for the needy, a helpline, and educational campaigns.

- The MIC facilitates Islamic marriages, mediates divorces under Sharia Law, and helps resolve family disputes.
- Weekly lectures and study circles are offered on various Islamic topics.
- The MIC financially supports weekend schools for Arabic language and extra-curricular activities, as well as sports and youth programs at separate locations.

Religious activities:

Our Mosque provides a centre for prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers: The Mosque is open all day for daily and Friday prayers. During the week we have hundreds of people who regularly attend daily prayers and around 500 who regularly attend Friday and Ramadan prayers.

The reading of the Quran and Hifz: Reading and memorisation of the Quran are considered an important element of religious education and training. MIC supports the Holy Qur'an memorization project in the Qur'an School, where about 43 students registered for this project this year.

Community activities:

Festivals: The Mosque prepares food during the month of Ramadan for those attending our Mosque who wishes to break their fast together. Eid El ADHA was also celebrated at the Mosque with a family day.

Ramadhan services: We were able to host large gatherings to breakfasting and perform night prayers during the fasting month of Ramadan in March and April 2023. The Ramadan-specific activities included delivery of daily virtual religious and health sessions, provision of light refreshments to worshippers, delivering hot meals at the last ten nights of this month to households identified as vulnerable or in need of support.

Nikkah: The Mosque provides Muslim couples with an appropriate location for Nikkah (Islamic marriage). Subject to civil registration. The charity completed many marriage contracts and acted as mediators in divorce cases under Sharia Law. It also acted as a mediator to help resolve family disputes in many cases.

Weekend School: The charity supports financially, AL Najah Educational Project Ltd, a company limited by guarantee which was formed for the sole purpose, of running a Weekend school for Arabic and extra curriculum activities at Hampstead School, Westbere Road London, NW2 3RT.

Nadi Park Royal: The charity also financially supports Nadi PR Ltd a company Limited by guaranteed number 11106630 which was formed for the purpose of running sports and youth activities at 260 old Oak Common Lane NW10 6DX.

Lectures and Study circles: The Mosque organises weekly lectures and study circles for its community on a daily basis on issues related to the religion of Islam, also, from time to time we invite guests and Scholars to give lectures on different topics of Islam.

Financial Assistance:

- Donations from Qatari donors are the MIC's main source of income.
- The MIC no longer donates to other charities but has increased funding for Al Najah Educational Project Ltd and Nadi PR Ltd, which carry out charitable activities on the MIC's behalf.

Reserve's policy:

- Unrestricted funds are used to maintain current activities while exploring fundraising opportunities.
- The minimum reserve level is equivalent to at least six months of operating expenses.

In calculating the charity's reserves, the trustees have deducted from the total of unrestricted funds.

Tangible fixed assets as shown in the financial statements; this leaves free reserves of £238,625 (2022: £313,752).

Financial reporting responsibilities:

The Trustees are entrusted with the preparation of the Annual Report and financial statements for the charity. This process adheres to relevant legislation and UK Generally Accepted Accounting Practice (UK GAAP) including the United Kingdom Accounting Standards. Charity law mandates the Trustees to produce financial statements annually. Furthermore, Charity Commission regulations require the Trustees' approval of the financial statements only if they offer a true and fair reflection of the charity's financial position, incoming resources, and their application, encompassing the charity's income and expenditure for the specified period.

During the preparation of these financial statements, the Trustees are obligated to:

- Implement appropriate accounting policies and ensure their consistent application.
- Comply with the methodologies and principles outlined in the Charities SORP (Statement of Recommended Practice).
- Exercise sound judgment and make prudent estimates.
- Declare adherence to applicable UK accounting standards, with any significant departures dis-

closed and explained within the financial statements.

- Prepare the financial statements assuming the charity will continue operating as a going concern, unless such an assumption is demonstrably unreasonable.

Recordkeeping and Safeguarding Assets

The Trustees hold responsibility for maintaining sufficient accounting records. These records must:

- Clearly demonstrate and explain the charity's transactions.
- Provide a reasonably accurate picture of the charity's (and, if applicable, the group's) financial position at any given time.
- Enable the Trustees to verify that the financial statements correspond with the charity's governing document.

The Trustees are also tasked with safeguarding the charity's and the group's assets. This includes taking appropriate measures to prevent and detect fraud or any other irregularities.

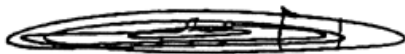
Audit Information

To the best of their knowledge, at the date of this report's approval, the Trustees are unaware of any relevant audit information that has not been disclosed to the charity's auditor. Each Trustee has undertaken all necessary steps to become informed of any relevant audit information and to confirm the charity's auditor is aware of such information.

Approval:

Approved by the trustees on 25th of June 2024 and signed on their behalf:

Signature



Mansour Mohammed El-Mesleh
Chairman

**INDEPENDENT EXAMINER' S REPORT TO THE TRUSTEES OF
KASIM BIN MOHAMMED AL-THANI
MAYFAIR ISLAMIC CENTRE**

I report on the accounts of the charity for the year ended 31st December 2023, which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility:

- a) Examine the accounts (under section 145 of the 2011 Act);
- b) To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act);
- c) To state whether particular matters have come to my attention.

Basis of independent examiners Report:

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements: a) to keep accounting records in accordance with section 140 of the 2011 Act; and b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**S M Q Accountancy and Management Consultancy Ltd
Crown House-Suite 702, North Circular Road
London
NW10 7PN**

Date: 25 June 2024

KASIM BIN MOHAMMED AL-THANI
MAYFAIR ISLAMIC CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted fund	Restricted fund	31.12.2023	31.12.2022
INCOMING RESOURCES					
Donations	2	479,916	-	479,916	439,940
Other income - HMRC JRS Furlough		-	-	-	-
Investment income		5,614	-	5,614	4,186
Total		485,530	-	485,530	444,126
RESOURCES EXPENSES					
Charitable activities	3	559,407	-	559,407	514,923
Others	4	1,250	-	1,250	1,250
Total		560,657	-	560,657	516,173
Net Income / Expenditure		(75,127)	-	(75,127)	(72,047)
Net Movement in funds		(75,127)	-	(75,127)	(72,047)
Reconciliation of funds					
Total funds as at 01.01.2023		313,752	-	313,752	385,799
Total funds 31.12.2023		238,625	-	238,625	313,752

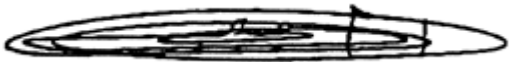
The Statement of Financial Activities includes all surpluses and deficits in the year. All incoming resources and resources expended derive from continuing activities.

KASIM BIN MOHAMED AL-THANI
MAYFAIR ISLAMIC CENTRE
BALANCE SHEET AS AT 31 DECEMBER 2023

		Unrestricted fund	Restricted fund	31.12.2023	31.12.22
TANGIBLE ASSETS					
Fixed Assets		10,610		10,610	21,220
CURRENT ASSETS					
Debtors		-		-	-
Cash in Hand and Bank		233,035		233,035	297,311
Total Current Assets		233,035	-	233,035	297,311
CREDITORS					
Amounts falling due within one year		(5,020)		(5,020)	(4,779)
NET CURRENT ASSETS		238,625	-	238,625	313,752
TOTAL ASSETS LESS CURRENT LIABILITIES					
		238,625	-	238,625	313,752
NET ASSETS					
		238,625	-	238,625	313,752
FUNDS					
Unrestricted funds	15	238,625		238,625	313,752
Restricted funds		-			
		238,625	-	238,625	313,752

The financial Statements were approved by the Trustees and were signed on their behalf by:

Signed:



.....
Mansour Mohammed El-Mesleh

Date: 25th June 2024

1: Basis of Preparation:

1.1 Basis of Accounting:

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 accounts have been prepared in accordance with the Statement of Recommended Practice. Accounting and Reporting by Charities preparing their accounts in accordance with the relevant Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102 issued on 16 July 2014 and with the Charities Act 2011. The Charity constitutes a public benefit entity as defined by FRS 102.

1.2 Income:

All incoming resources are included in the statement of financial activities (SoFA) when the charity has entitlement to the funds, certainty of receipt and when the amount can be measured with sufficient reliability. There has been no offsetting of assets and liabilities or income and expenses unless permitted by FRS102 SORP. Grants and donations are only included in the SoFA when the general income recognition criteria are met. The charity occupies rent free building at 19 Hertford Street London W1J 7RU from Al-Andalus Investment & Co. This was not included as donated service nor as an expense as the value of the service cannot be measured with reliability.

1.3 Expenditure and Liabilities:

Expenditure is accounted for on an accrual basis and has been included under expense categories that aggregate all costs for allocation by natural category.

Support costs are those costs incurred directly in support of expenditure on the object of the charity. Governance cost are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements. The charity made no redundancy payment during the reporting period.

1.5 Tangible Fixed Assets:

These are capitalised if they are used for more than one year and are stated at cost less depreciation. Depreciation was charged so as to write off the cost of fixed assets over their estimated useful lives. Depreciation was charged so as to write off the cost of fixed assets over their estimated useful lives using the reducing balance method at the rate of 25% p.a. Leasehold property was depreciated fully using the straight-line basis over the useful life of the lease. All assets costing more than £50 are capitalised and at historic cost. Fixed assets are stated at cost less, accumulated depreciation.

1.6 Charitable activities

Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

1.7 Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, and include its accountancy and independent examination fees and costs linked to the strategic management of the charity.

1.8 Current Assets Investments

The charity has cash on deposit to meet short term cash commitments as they fall due.

KASIM BIN MOHAMMED AL-THANI
MAYFAIR ISLAMIC CENTRE
NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2023

2. DONATIONS AND LEGACIES

	31.12.23	31.12.222
Donations - Ministry of Awkaf in Qatar	479,916	439,940
Other Donation	-	-
Investment Income- Return on Savings	5,614	4,186
HMRC JRS Furlough income	-	-
Total Income	485,530	444,126

3. Expenditure on charitable activities - All unrestricted

	31.12.2023	31.12.2022
Al Najah Educational Project Ltd	90,500	89,000
Nadi PR Ltd	60,000	60,000
Professional + Consultancy Fees	6,250	2,000
Ramadan Breakfast and Masjid Expenses	84,263	52,609
Staff cost	105,790	108,826
Rent and Rates	129,749	86,837
Light and heat	18,346	15,126
Building repairs and maintenance	9,387	27,247
Cleaning & Security	27,836	62,072
Insurance	4,638	4,100
Transport and port handling charges	-	-
Bank Charges and Interest	87	72
Telephone and Fax	2,192	1,477
Other expenses	6,734	1,084
Printing postage and stationery	3,025	2,422
Depreciation	10,610	2,051
	559,407	514,923

Al Najah educational Project Ltd is a company limited by guarantee registered in England and Wales under number 7627291 the directors of which are employees of the charity.

The service agreement between the charity and the company states that annual fees payable to the company are £72,000 per annum. Fees paid by the charity during the period were £90,500 (2022: £89,000).

The service agreement with Nadi PR Ltd states that the annual fee to be paid by the charity is £48,000. Actual fees paid during the year was £60,000 (2022: £60,000). The additional fees relate to additional services requested by the charity.

MAYFAIR ISLAMIC CENTRE**NOTES TO THE ACCOUNTS (CONTINUED)****YEAR ENDED 31 DECEMBER 2023**

4. Governance costs	31.12.2023	31.12.2022
Accountancy fees	1,250	1,250
Independent Examination	-	-
	1,250	1,250

5: Net income / (outgoing) resources for the year are stated after charging:

	31.12.2023	31.12.2022
Depreciation of tangible fixed assets	10,610	2,051
Accountancy services	1,250	1,250
	11,860	3,301

6: Analysis of staff costs

	31.12.2023	31.12.2022
Wages & salaries	98,226	97,371
Social security costs	5,415	9,305
Pension costs	2,150	2,149
	105,791	108,825

The average number of full-time equivalent employees during the period was 3 (2022: 3) with all employees' time involved in providing either governance of the Charity or support services to charitable activities.

No employee had emoluments in excess of £60,000 (2022 - NIL)

No trustee received any remuneration during the period. (2022: £NIL)

No trustee received any benefits in kind during the period. (2022: £NIL)

No trustee received any reimbursement of expenses during the period. (2022: £NIL)

Salary paid to Senior Manager was £44,000 (2022: £43,996)

7. Tangible Fixed Assets

	Fixtures, Fitting & Equipments	Improvement Leasehold property
COST		
At 1st January 2023	102,720	14,153
Additions	-	-
At 31st December 2023	102,720	14,153
DEPRECIATION		
At 1st January 2023	81,500	14,153
Charge for the year	10,610	-
At 31st December 2023	92,110	14,153
NET BOOK VALUE		
At 31st December 2023	10,610	-
At 31st December 2022	21,220	-

KASIM BIN MOHAMMED AL-THANI
MAYFAIR ISLAMIC CENTRE
NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2023

8. Debtors: amounts falling due within one year		31.12.23		31.12.22
		£		£
Other debtors and prepayments - unrestricted		-		-
10. Cash at bank and in Hand - unrestricted		31.12.23		31.12.22
		£		£
Cash and cash equivalents - unrestricted		232,946		297,311
11. Creditors: amounts falling due within one year		31.12.23		31.12.22
		£		£
PAYE		-		-
Other creditors and accruals		5,020		4,779
		5,020		4,779
12. Analysis of charitable funds	At 01.01.23	Income	Expenditure	At 31.12.23
Analysis of fund movement				
Total unrestricted funds	313,752	485,530	560,657	238,625
Restricted funds				
Sadaqah, Zakat and Iftar funds	-	-	-	-
Total funds restricted + unrestricted	313,752	485,530	560,657	238,625

Restricted funds are to be used only for the following specific purposes:

Restricted donations are those which are spent in accordance with donors' instructions.

There was one such donation this year restricted to Iftar.

12. Related Party Transactions and Trustee's Remuneration

No remuneration directly or indirectly out of the funds of the charity was paid or is payable for the year to any trustees or to any person or persons known to be connected with any of them.

AL Najah Educational Project Ltd whose directors are employees of the charity received fees totalling to £72,000 during the period (2022: £72,000) see note 3 above.