

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 JANUARY 2023**

FOR



**BILAL MASJID
TRUST GREENFORD**

REGISTERED CHARITY NUMBER: 1097074

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Bilal Masjid Trust (Greenford)

Report of the Trustees for the Year Ended 1 January 2023

The trustees present their report with the financial statements of the charity for the year ended 1 January 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

History of the Charity:

Bilal Masjid Trust (Greenford), formerly known as Greenford Islamic Welfare Association (GIWA), was established over 20 years ago on 15th April 2003. The primary purpose at the time was to provide a place for daily congregational prayers, Jummah (Friday) prayer and religious classes for Muslim children. However, nobody envisaged at the time that this was the birth of one of the key Masjid in Greenford.

It commenced in 2003 by hiring a small garage behind the shops, which was situated at 1290A Horsenden Lane North. Then as the community grew and the demand increased, some key community Brothers & Sisters took the courage to purchase 2 Shops on Horsenden Lane North in March 2010, where Masjid is established today.

In December 2014, the community took the opportunity to purchase a next-door shop where the existing Masjid is standing on 82-86 Horsenden Lane North. In 2018 - 2019 Masjid went through significant expansion work.

At that time, we rented the properties for our Imams' accommodation and paid thousands of pounds each month on rent. We were actively looking for premises nearby where it is easy for Imam to travel to the Masjid. By the Will of Almighty, one of the upstairs flats came for sale, and Masjid grabbed the opportunity to purchase the flat.








In March 2021, Masjid purchased a flat 88A Horsenden Lane North to accommodate our Imam. And the journey of the Masjid is still continued.

OBJECTIVES AND ACTIVITIES

Objectives and aims

We continue to focus on the aims and objectives of the charity, all the below activities are in line with the aims of the charity as outlined in the constitution (Point C)

Significant activities

-  Masjid to allow congregational prayers 7 days a week 365 days a year
-  Part time Islamic education for children between the ages of 5 and 16 years for children
-  Sadaqah collection and distribution
-  Marriage counselling provided by our religious scholars
-  Advice and counselling
-  Adult Arabic classes taught by religious teachers
-  Youth Activity organised by few brothers to engage the youth of Greenford with Masjid

Bilal Masjid Trust (Greenford)

Report of the Trustees for the Year Ended 1 January 2023

ACHIEVEMENT AND PERFORMANCE

As trustees of the Masjid, it is our responsibility to provide a comprehensive overview of the achievements and performance of the Masjid during the reporting period. We are proud to present this report, highlighting the significant accomplishments and progress made by the Masjid in fulfilling its mission and serving the community.

1. Expansion and Renovation:

Over the past year, the Masjid undertook a minor renovation work to accommodate the growing needs of the community. This ambitious endeavour was successfully completed, resulting in increased prayer space, improved facilities, and enhanced amenities. The renovation has allowed us to cater to a larger congregation and provide a comfortable and welcoming environment for worshippers. The main work done was putting the quartz on the walls, refurbishment of Wadu area and laying the new carpet

2. Educational Programs:

The Masjid has placed great emphasis on educational programs to promote Islamic knowledge, values, and traditions. We have established regular Arabic classes & seminars covering various aspects of Islam, including Quranic studies, Islamic ethics, and the life of the Prophet Muhammad (peace be upon him). Additionally, we have introduced programs specifically tailored for children and youth to nurture their spiritual growth and understanding.

3. Social Welfare Initiatives

The Masjid has actively supported and participated in social welfare initiatives, aiming to address the needs of the less fortunate and vulnerable members of society. We have organized clothing donations, and fundraising campaigns to assist those facing economic hardships. Moreover, the Masjid has collaborated with local charities and organizations to extend our impact and collectively serve the broader community

4. Cultural Events and Celebrations:

To celebrate and preserve our rich cultural heritage, the Masjid has organized various cultural events and celebrations throughout the year. These include providing Ramadan Iftar to about 125 Muslim brothers in the Masjid. We also organised Eid congregation in the park. Such events have not only brought joy and entertainment to the community but have also promoted cultural understanding and appreciation.

Conclusion

The achievements and performance of the Masjid during the reporting period reflect our dedication and commitment to serving the community and promoting the values of Islam. We are grateful for the support and contributions of the community members, volunteers, and donors who have made these accomplishments possible. Looking forward, we remain committed to further enhancing our services, expanding our outreach, and continuing our mission of building a strong and inclusive community.

Bilal Masjid Trust (Greenford)

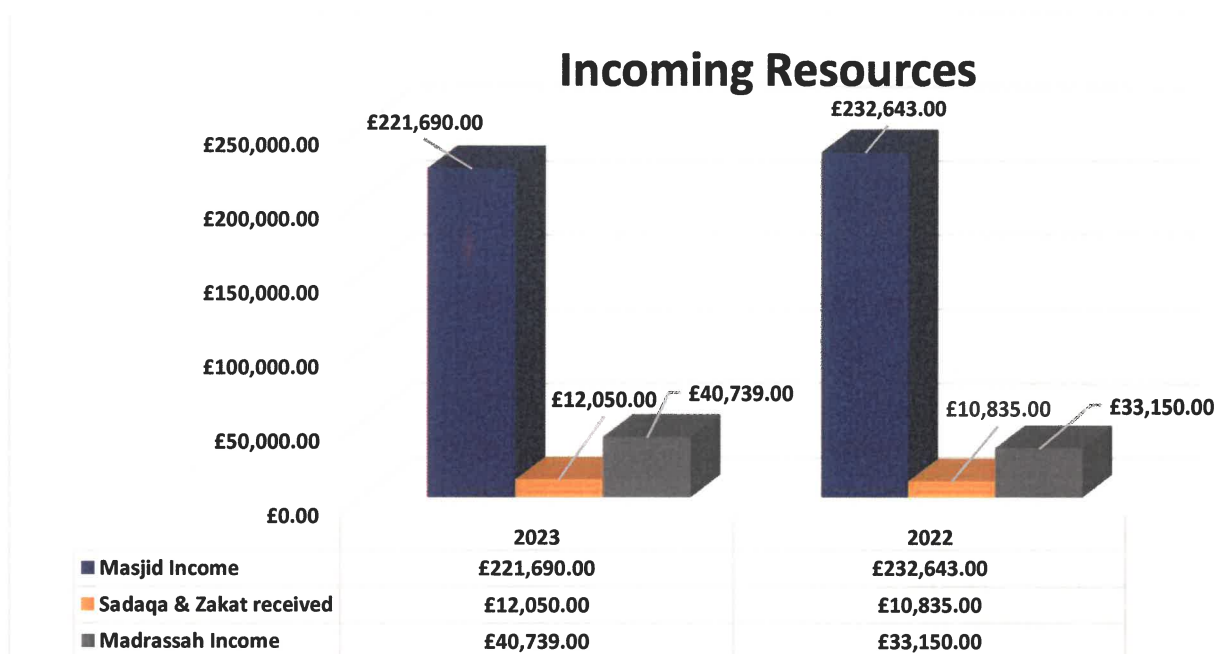
Report of the Trustees for the Year Ended 1 January 2023

FINANCIAL REVIEW

In this financial review, we present an overview of the Masjid's financial performance and stability for the reporting period. We aim to provide transparency and accountability regarding the management of funds entrusted to us by the community.

1. Income Sources

The Masjid's income primarily comprises donations from community members, including regular contributions, one-time donations, and fundraising efforts. We are grateful for the continued generosity of our community, which enables us to sustain our operations and undertake various initiatives for the benefit of the community. Masjid is using different Card terminals such as Paya Charity, Sumup, Gocardless for direct debit and Stripe for Online payments. As economy is getting cashless, most of the people prefer to pay via one of the above payment methods. Using the technology has played a great role in increasing the donations. All of the financial figures are presented on Detailed Statement of Financial Activities section of the accounts.



2. Financial Stewardship

As trustees, we are committed to ensuring the responsible and ethical stewardship of the Masjid's finances. We maintain accurate financial records and implement robust internal controls to safeguard the funds entrusted to us. We also engage independent examiner to conduct annual financial examination, ensuring transparency and accountability in our financial management practices.

3. Fundraising and Financial Sustainability

To ensure the long-term financial sustainability of the Masjid, we actively engage in fundraising efforts throughout the year. These efforts include organising fundraising events specially in last days of Ramadan, seeking donations from the members of community during Friday prayers and exploring other opportunities. We maintain open and transparent communication with the community regarding our financial needs and the impact of their contributions.

4. Going concern

As trustees, we have carefully evaluated the financial position of the Masjid to ensure its long-term sustainability and viability thorough review of the Masjid's financial statements, and funding sources to evaluate its financial health. This analysis includes assessing the adequacy of reserves, analysing income sources, and reviewing expenses to ensure financial sustainability.

We conduct scenario analysis, taking into account external factors such as economic conditions, changes in regulations, and community demographics. This proactive approach allows us to identify potential risks and develop strategies to mitigate them, ensuring the Masjid's ability to function as a going concern.

Bilal Masjid Trust (Greenford)

Report of the Trustees for the Year Ended 1 January 2023

5. Expenditures

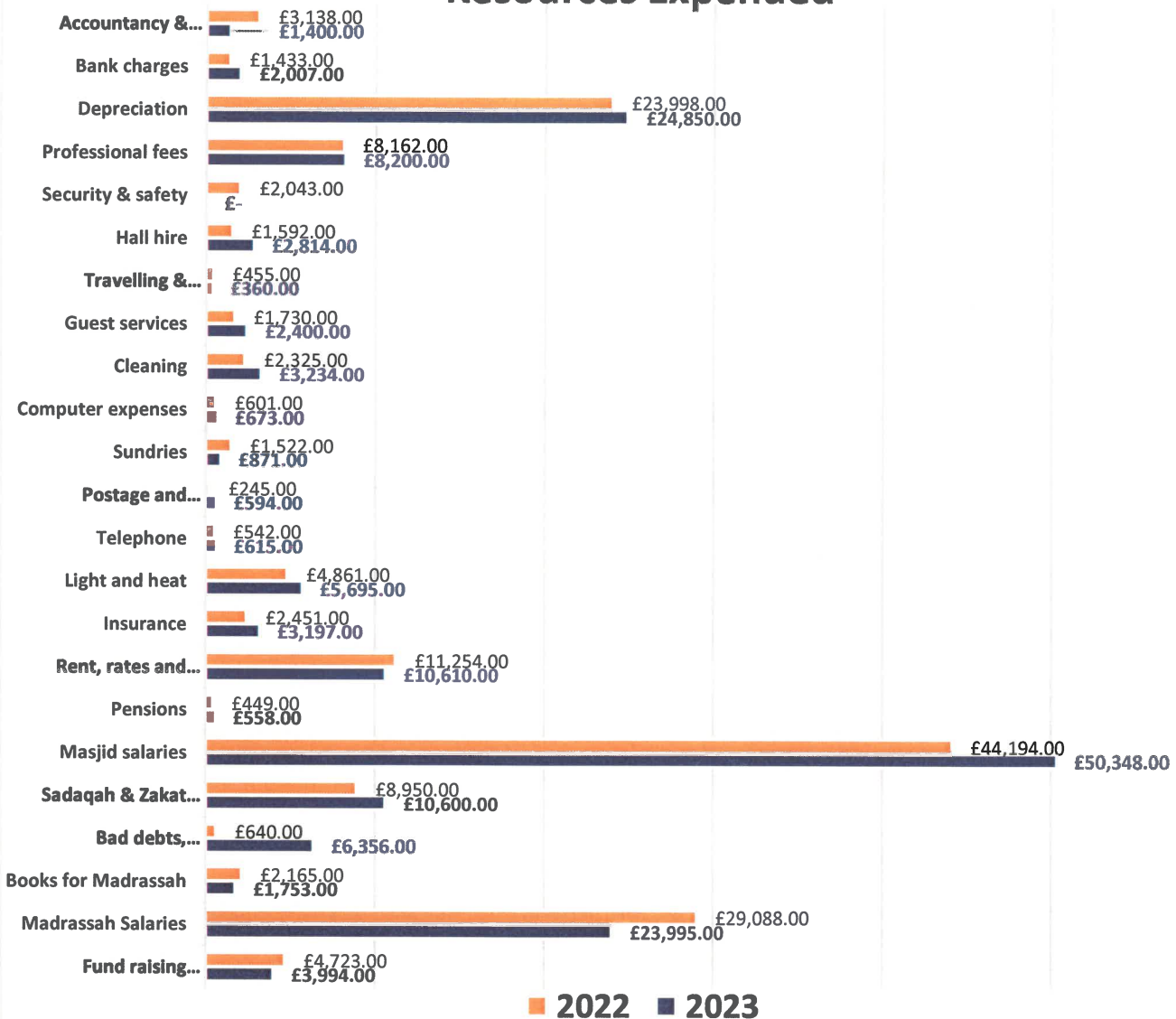
The Masjid's expenditures encompass a range of categories, including but not limited to:

Facility maintenance and utilities: This includes the costs associated with maintaining the Masjid premises, such as repairs, renovations, cleaning, and utility bills.

Staff salaries and benefits: To ensure efficient operations, we employ dedicated staff members who play essential roles in managing the Masjid's affairs, organising programs, and providing services to the community.

Administrative expenses: This includes expenses related to office supplies, communication services, accounting, and professional fees necessary for the smooth functioning of the masjid's administrative operations.

Resources Expended



Conclusion:

The Masjid's financial review reflects our commitment to sound financial management, accountability, and transparency. We are grateful for the continued support and contributions of our community members, which enable us to fulfill our mission and serve the needs of the community effectively. As trustees, we remain dedicated to ensuring the prudent and responsible use of funds, prioritizing the long-term financial sustainability of the Masjid, and maximising the positive impact of our financial resources on the community.

Bilal Masjid Trust (Greenford)

Report of the Trustees for the Year Ended 1 January 2023

FUTURE PLANS

The Trustees are committed to the ongoing development and growth of our institution. In this section, we outline our future plans and vision for the Masjid, aiming to provide transparency and clarity regarding our objectives and aspirations.

1. Facility Upgrades

We plan to continue investing in facility upgrades to ensure that our Masjid remains a comfortable and welcoming space for all worshippers. This includes improvements to the prayer area, ablution facilities, and parking infrastructure. We will prioritise projects that enhance accessibility, safety, and overall convenience for the community.

We aim to finalise the construction work by next year, including the redecoration of the Masjid outside front, front awning and signage. We are also planning to install a retractable awning in the backyard of the Masjid to protect worshippers during rainy and cold days.

2. Youth and Education

Recognising the importance of nurturing the spiritual growth of our youth, we will focus on expanding our educational programs and activities. This will involve establishing a dedicated youth centre near the Masjid premises, equipped with resources for learning and development. Additionally, we plan to enhance our existing educational programs to cater to the community's evolving needs.

3. Community Services

Our commitment to serving the community will remain a central focus of our future plans. We aim to expand our social welfare initiatives, including food drives, clothing distribution, and arranging Eid Festivals outreach to marginalized communities.

During Ramadan, Bilal Masjid has organised Iftar and dinner throughout the month for around 125 brothers and elders. In last 10 nights we also organised Suhoor for those brothers who performed Itikaf. Furthermore, we will explore partnerships with local organisations to provide counselling services, mentorship programs, and support for young individuals and families in need.

4. Technology Integration

We acknowledge the importance of technology in enhancing communication and connectivity. In the coming years, we plan to leverage technology to improve our services, streamline administrative processes, and enhance community engagement. We already have user-friendly Masjid app which connects us with the community. We are also using digital communication tools such as Facebook, Twitter, Instagram to keep the community informed and engaged.

Conclusion

Our future plans reflect our commitment to continuously improving our services, engaging with the community, and upholding the values of Islam. We are grateful for the support and contributions of our community members, volunteers, and donors who play an integral role in shaping the future of our Masjid. Together, we will work towards realizing these plans and creating a vibrant and inclusive space that serves the spiritual, educational, and social needs of our community.

Bilal Masjid Trust (Greenford)

Report of the Trustees for the Year Ended 1 January 2023

YOUTH ACTIVITY - 2022

Youth Committee is pleased to present the annual report for the Youth Activity program, highlighting the achievements and impact of our initiatives throughout the year. This report provides an overview of the diverse participation from various nationalities and backgrounds and the range of activities and events that took place during the reporting period.

Participation

The Youth Activity program has successfully attracted participants from different nationalities and backgrounds, fostering a sense of unity, cultural exchange, and mutual respect. The following nationalities were represented in our program: Afghans, Algerians, Bangladeshis, British, Indians, Moroccans, Pakistanis, Palestinians, Somalians, and more. This diverse mix of participants created an inclusive and enriching environment where everyone could learn from one another and celebrate our shared values.

Particulars	Aug 21 -Dec 21	Jan 22-Dec 22
Young people (aged 11-24) who attended events	57	113
Number of events	4	8
Total participations (young people x number of events they attended)	99	245

Activities

Our Youth program aimed to provide a wide range of engaging activities that catered to the interests and preferences of our diverse participants. Throughout the year, the following activities were undertaken:

- a) **Footgolf:** Participants enjoyed a fun and competitive game that combined elements of football and golf. It provided an opportunity for teamwork, physical exercise, and friendly competition.
- b) **Football:** Regular football matches were organized, allowing participants to showcase their skills, build teamwork, and promote a healthy and active lifestyle.
- c) **Bowling:** Bowling sessions provided a relaxed and social atmosphere for participants to engage in friendly competition, develop their bowling techniques, and foster new friendships.
- d) **Minigolf:** Participants enjoyed the challenges and excitement of minigolf, strengthening their focus, precision, and strategic thinking while having a great time with their peers.
- e) **Dodgeball:** Dodgeball sessions encouraged teamwork, agility, and coordination. Participants had a blast dodging and throwing balls while learning valuable communication and strategy lessons.
- f) **Hiking:** Guided hiking trips allowed participants to connect with nature, promote physical fitness, and appreciate the beauty of the outdoors while fostering a sense of adventure and resilience.
- g) **Archery:** Participants learned the ancient art of archery, honing their concentration, discipline, and hand-eye coordination. It provided a unique and challenging experience for everyone involved.
- h) **Axe Throwing:** Axe throwing sessions allowed participants to test their precision and skill as they learned the techniques of this thrilling and ancient sport.
- i) **Orientation:** Orientation sessions were conducted to welcome new participants, introduce them to the program's values and activities, and provide guidance on how to make the most of their experience.
- j) **Islamic Talks:** Talks were organized on various Islamic topics, providing participants with opportunities for spiritual growth, knowledge acquisition, and reflection.
- k) **Islamic Quizzes:** Engaging quizzes were held to test participants' knowledge of Islam, encouraging healthy competition and learning.
- l) **Quran Recitation:** Participants had the chance to improve their recitation of the Holy Quran through recitation classes and recitation competitions, deepening their understanding and connection with the Quran.
- m) **Hadith Recitation:** Participants explored the teachings of the Prophet Muhammad (peace be upon him) through Hadith recitation sessions, allowing them to gain insights into Islamic traditions and values.
- n) **Health & Fitness Seminar:** A seminar on health and fitness was organized, providing valuable information on maintaining a healthy physical and mental lifestyle.
- o) **Eid BBQs:** Festive Eid BBQs were organized, allowing participants to come together, celebrate the joyous occasion, and enjoy delicious food in a convivial atmosphere.
- p) **Iftaar:** Iftaar events were held during the holy month of Ramadan, where participants gathered to break their fast, pray together, and engage in community bonding.

Bilal Masjid Trust (Greenford)

Report of the Trustees for the Year Ended 1 January 2023

YOUTH ACTIVITY – 2022- Continued

Islamic talks were an integral part of all events throughout the year, providing participants with valuable insights into Islamic teachings, principles, and values. Expert guest speakers were invited to share their knowledge and engage participants in meaningful discussions, further enriching their understanding of Islam.

To ensure the comfort and well-being of our participants, breakfast, brunch, lunch, dinner, or snacks were provided at all events. This helped create a welcoming and inclusive environment, where participants could focus on the activities and enjoy delicious meals together.

To enhance communication and keep participants informed about upcoming events, updates, and important announcements, the Youth Activities page of the Bilal Masjid website was created and diligently maintained. The page, accessible at <https://www.bilalmasjid.co.uk/services/youth-activities>, served as a central hub for program information, event details, and contact information, allowing participants to stay connected and engaged throughout the year.

We acknowledge and appreciate the efforts of the organizing team, volunteers, guest speakers, and sponsors who contributed to the success of the Youth Activity program. Their dedication and support played a vital role in creating a vibrant and enriching experience for all participants.

Bilal Masjid Trust (Greenford)

Report of the Trustees for the Year Ended 1 January 2023

MADRASAH BILAL EXECUTIVE SUMMARY

This document comprises the summary of the annual report for the year 2022. The main focus of this report is our financial performance during this period.

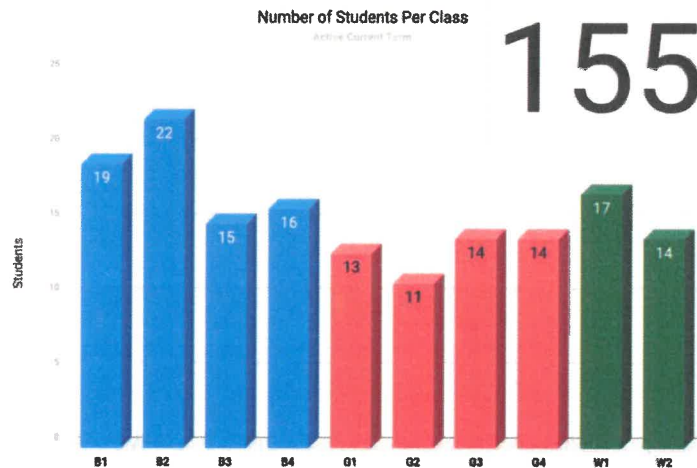
Madrasah Bilal remains committed to providing quality education and nurturing the spiritual growth of our students.

Student Enrolments:

In 2022, Madrasah Bilal served a total of 155 students across 10 classes. We were able to benefit 76 boys and 87 girls with Quran reading and Islamic Studies lessons.

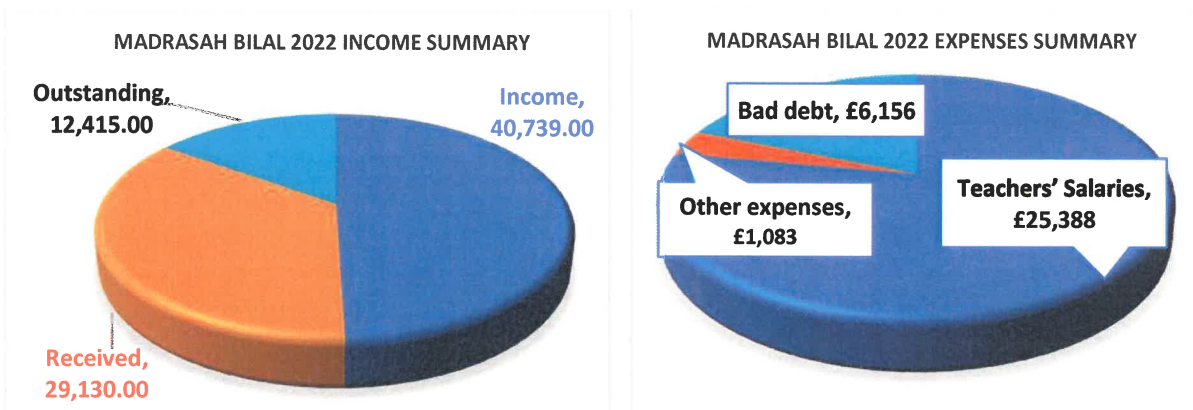
Financial Summary:

The financial performance of Madrasah Bilal during 2022 was as follows:



Financial Summary:

The financial performance of Madrasah Bilal during 2022 was as follows:



Recovery Rate:

The recovery rate, which measures the percentage of expected fees received, was 71.5% in 2022. While we strive for higher recovery rates, this figure reflects the challenges faced by some families in meeting their financial obligations. We continue to work towards improving our fee collection process while maintaining a supportive and understanding approach to accommodate those facing difficulties.

Bilal Masjid Trust (Greenford)

Report of the Trustees for the Year Ended 1 January

Fee Categories:

Madrasah Bilal offers different fee categories for both weekday and weekend classes. Here are the details of the fees per term and the number of students in each category:

Category	WkDay Fees per term	WeekDay Count	WkEnd Fees per term	WkEnd Count
First child	£120	63	£75	20
Second child	£80	42	£60	10
Third child	£80	16	£60	1
Half	£60	3	£35	0

We appreciate the support and cooperation of our students' families in promptly fulfilling their financial commitments, as it allows us to sustain and enhance the quality of education we provide.

In conclusion, Madrasah Bilal is proud of the progress made in 2022, both academically and financially. We express our gratitude to the students, parents, staff, and the wider community for their continued support and encouragement. We remain committed to providing a nurturing environment for Islamic education and look forward to another successful year ahead.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees present their report with the financial statements of the charity for the year ended 01 January 2023. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, 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 United Kingdom.

Recruitment and appointment of Executive Committee and Trustees

The Executive Committee term lasts 3 years (Unless directed otherwise by the constitution) are voted by members of Bilal Masjid Trust (Greenford) when elections take place (in the third year). The committee members were appointed in 2021 and the next election and appointment will take place in 2024

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that the systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Bilal Masjid Trust (Greenford)

Report of the Trustees for the Year Ended 1 January

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number: 1097074

Principal address: 82-86 Horsenden Lane North, Greenford, UB6 7QH

Trustees:

-  Mr Abdul Wahab
-  Mr Sharjeel Ahmar
-  Mr Mohammed Ijaz Khan
-  Mr Mohammad Arshad
-  Mr Salah Uddin


Independent Examiner

Three Leaves

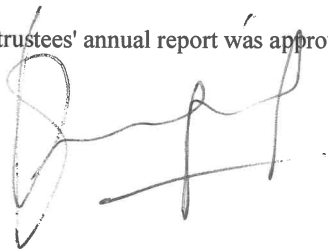
Chartered Certified Accountants

2 Manor House Lane, Datchet, Slough, Berkshire, SL3 9EB

Advisory & Management Committee

-  Abdul Wahab (Chairman/ Religious Affairs)
-  Fawad Khan (Vice Chairman)
-  Salah Uddin (General Secretary)
-  Atiqur Rahman (Vice General Secretary)
-  Hafiz Khalid Bhatti (Treasurer)
-  Sharjeel Ahmar (Assistant Treasurer/Youth Coordinator)
-  Mohammad Arshad (Maintenance/General Affairs)
-  Shazada Rasul (Maintenance/General Affairs)
-  Rehan Ahmad (Education Secretary)
-  Muhammad Haris Baig (Juma & Security management)
-  Hasan Uz Zaman (Juma & Security management)
-  Nizamuddin (Juma & Security management)

The trustees' annual report was approved on 18-06-23 and signed on behalf of the board of trustees by:



Mr Sharjeel Ahmar - Trustee

Independent Examiner's Report to the Trustees of Bilal Masjid Trust (Greenford)

Independent examiner's report to the trustees of Bilal Masjid Trust (Greenford)

I report to the charity trustees on my examination of the accounts of Bilal Masjid Trust (Greenford) (the Trust) for the year ended 1 January 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 Trust as required by Section 130 of the 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.

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.



Imtiaz Khan FCCA

Three Leaves
Chartered Certified Accountants
2 Manor House Lane
Datchet
Slough
Berkshire
SL3 9EB

18/07/2023

Date:

Bilal Masjid Trust (Greenford)

Statement of Financial Activities for the Year Ended 1 January 2023

	Notes	Unrestricted funds £	Restricted fund £	1.1.23 Total funds £	1.1.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	221,690	-	221,690	232,643
Charitable activities					
Madrasah	3	40,739	-	40,739	33,150
Sadaqah & Zakat		<u>-</u>	<u>12,050</u>	<u>12,050</u>	<u>10,835</u>
Total		<u>262,429</u>	<u>12,050</u>	<u>274,479</u>	<u>276,628</u>
EXPENDITURE ON					
Raising funds	4	3,994	-	3,994	4,723
Charitable activities					
Madrasah	5	32,104	-	32,104	31,893
Sadaqah & Zakat		-	10,600	10,600	8,950
Mosque & community		<u>118,426</u>	<u>-</u>	<u>118,426</u>	<u>110,995</u>
Total		<u>154,524</u>	<u>10,600</u>	<u>165,124</u>	<u>156,561</u>
NET INCOME		107,905	1,450	109,355	120,067
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>938,268</u>	<u>5,072</u>	<u>943,340</u>	<u>823,273</u>
TOTAL FUNDS CARRIED FORWARD		<u>1,046,173</u>	<u>6,522</u>	<u>1,052,695</u>	<u>943,340</u>

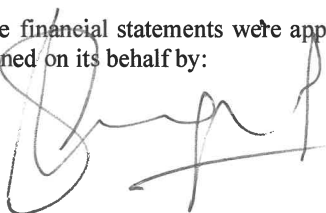
The notes form part of these financial statements

Bilal Masjid Trust (Greenford)

Balance Sheet as at 1 January 2023

	Notes	Unrestricted funds £	Restricted fund £	1.1.23 Total funds £	1.1.22 Total funds £
FIXED ASSETS					
Tangible assets	10	997,372	-	997,372	993,929
CURRENT ASSETS					
Stocks	11	3,999	-	3,999	520
Debtors	12	37,675	-	37,675	39,171
Cash at bank		<u>74,181</u>	<u>6,522</u>	<u>80,703</u>	<u>81,538</u>
		115,855	6,522	122,377	121,229
CREDITORS					
Amounts falling due within one year	13	(67,054)	-	(67,054)	(171,818)
NET CURRENT ASSETS		<u>48,801</u>	<u>6,522</u>	<u>55,323</u>	<u>(50,589)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,046,173</u>	<u>6,522</u>	<u>1,052,695</u>	<u>943,340</u>
NET ASSETS		<u>1,046,173</u>	<u>6,522</u>	<u>1,052,695</u>	<u>943,340</u>
FUNDS	14				
Unrestricted funds				1,046,173	938,268
Restricted funds				<u>6,522</u>	<u>5,072</u>
TOTAL FUNDS				<u>1,052,695</u>	<u>943,340</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 June 2023 and were signed on its behalf by:



Mr Sharjeel Ahmar - Trustee

The notes form part of these financial statements

Bilal Masjid Trust (Greenford)

Notes to the Financial Statements for the Year Ended 1 January 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

legacy income is recognised when receipt is probable and entitlement is established.

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Office equipments	- 25% on reducing balance
Fixtures and fittings	- 25% on cost

Bilal Masjid Trust (Greenford)

Notes to the Financial Statements for the Year Ended 1 January 2023

1. ACCOUNTING POLICIES - continued

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	1.1.23	1.1.22
	£	£
Grants	-	22,387
Donations & collections	95,113	118,800
Friday collections	97,462	69,962
Other miscellaneous income	2,679	3,617
Income- Standing Order	24,376	15,638
Income- Advertisement	920	1,819
Nikah income	1,140	420
	<u>221,690</u>	<u>232,643</u>

Grants received, included in the above, are as follows:

	1.1.23	1.1.22
	£	£
Other grants	<u>-</u>	<u>22,387</u>

Bilal Masjid Trust (Greenford)

Notes to the Financial Statements for the Year Ended 1 January 2023

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	1.1.23 £	1.1.22 £
Madrassah fees	Madrassah	38,079	30,887
Madrassah book sale	Madrassah	2,660	2,263
Sadaqa & Zakat received	Sadaqa & Zakat	<u>12,050</u>	<u>10,835</u>
		<u>52,789</u>	<u>43,985</u>

4. RAISING FUNDS

Raising donations and legacies

	1.1.23 £	1.1.22 £
Fund raising expenses	97	250
Event costs	<u>3,897</u>	<u>4,473</u>
	<u>3,994</u>	<u>4,723</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Madrassah	32,104	-	32,104
Sadaqa & Zakat	10,600	-	10,600
Mosque & community	<u>-</u>	<u>118,426</u>	<u>118,426</u>
	<u>42,704</u>	<u>118,426</u>	<u>161,130</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Mosque & community	<u>115,019</u>	<u>2,007</u>	<u>1,400</u>	<u>118,426</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 1 January 2023 nor for the year ended 1 January 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 1 January 2023 nor for the year ended 1 January 2022.

Bilal Masjid Trust (Greenford)

Notes to the Financial Statements for the Year Ended 1 January 2023

8. STAFF COSTS

	1.1.23	1.1.22
	£	£
Wages and salaries	50,348	44,194
Other pension costs	<u>558</u>	<u>449</u>
	<u>50,906</u>	<u>44,643</u>

The average monthly number of employees during the year was as follows:

	1.1.23	1.1.22
Mosque staff	3	3
Madarasah staff	<u>10</u>	<u>9</u>
	<u>13</u>	<u>12</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	232,643	-	232,643
Charitable activities			
Madrassah	33,150	-	33,150
Sadaqah & Zakat	<u>-</u>	<u>10,835</u>	<u>10,835</u>
Total	<u>265,793</u>	<u>10,835</u>	<u>276,628</u>
EXPENDITURE ON			
Raising funds	4,723	-	4,723
Charitable activities			
Madrassah	31,893	-	31,893
Sadaqah & Zakat	-	8,950	8,950
Mosque & community	<u>110,995</u>	<u>-</u>	<u>110,995</u>
Total	<u>147,611</u>	<u>8,950</u>	<u>156,561</u>
NET INCOME	118,182	1,885	120,067
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>820,086</u>	<u>3,187</u>	<u>823,273</u>
TOTAL FUNDS CARRIED FORWARD	<u>938,268</u>	<u>5,072</u>	<u>943,340</u>

Bilal Masjid Trust (Greenford)

Notes to the Financial Statements for the Year Ended 1 January 2023

10. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Office equipments £	Fixtures and fittings £	Totals £
COST					
At 2 January 2022	806,966	192,200	23,816	2,400	1,025,382
Additions	<u>-</u>	<u>11,271</u>	<u>365</u>	<u>16,657</u>	<u>28,293</u>
At 1 January 2023	<u>806,966</u>	<u>203,471</u>	<u>24,181</u>	<u>19,057</u>	<u>1,053,675</u>
DEPRECIATION					
At 2 January 2022	-	19,220	11,133	1,100	31,453
Charge for year	<u>-</u>	<u>19,682</u>	<u>3,262</u>	<u>1,906</u>	<u>24,850</u>
At 1 January 2023	<u>-</u>	<u>38,902</u>	<u>14,395</u>	<u>3,006</u>	<u>56,303</u>
NET BOOK VALUE					
At 1 January 2023	<u>806,966</u>	<u>164,569</u>	<u>9,786</u>	<u>16,051</u>	<u>997,372</u>
At 1 January 2022	<u>806,966</u>	<u>172,980</u>	<u>12,683</u>	<u>1,300</u>	<u>993,929</u>

11. STOCKS

	1.1.23 £	1.1.22 £
Stocks	<u>3,999</u>	<u>520</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	1.1.23 £	1.1.22 £
Trade debtors	12,675	14,171
Other debtors - Qarde Hasana	<u>25,000</u>	<u>25,000</u>
	<u>37,675</u>	<u>39,171</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	1.1.23 £	1.1.22 £
Trade creditors	5	12,151
Social security and other taxes	1,212	(253)
Net wages payable	-	4,579
Pension	124	338
Qarde Hasana	62,000	154,003
Accruals and deferred income	<u>3,713</u>	<u>1,000</u>
	<u>67,054</u>	<u>171,818</u>

Bilal Masjid Trust (Greenford)

Notes to the Financial Statements for the Year Ended 1 January 2023

14. MOVEMENT IN FUNDS

	At 2.1.22 £	Net movement in funds £	At 1.1.23 £
Unrestricted funds			
General fund	938,268	107,905	1,046,173
Restricted funds			
Sadaqah & Zakat	5,072	1,450	6,522
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>943,340</u>	<u>109,355</u>	<u>1,052,695</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	262,429	(154,524)	107,905
Restricted funds			
Sadaqah & Zakat	12,050	(10,600)	1,450
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>274,479</u>	<u>(165,124)</u>	<u>109,355</u>

Comparatives for movement in funds

	At 2.1.21 £	Net movement in funds £	At 1.1.22 £
Unrestricted funds			
General fund	820,086	118,182	938,268
Restricted funds			
Sadaqah & Zakat	3,187	1,885	5,072
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>823,273</u>	<u>120,067</u>	<u>943,340</u>

Bilal Masjid Trust (Greenford)

Notes to the Financial Statements for the Year Ended 1 January 2023

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	265,793	(147,611)	118,182
Restricted funds			
Sadaqah & Zakat	10,835	(8,950)	1,885
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>276,628</u>	<u>(156,561)</u>	<u>120,067</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 2.1.21 £	Net movement in funds £	At 1.1.23 £
Unrestricted funds			
General fund	820,086	226,087	1,046,173
Restricted funds			
Sadaqah & Zakat	3,187	3,335	6,522
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>823,273</u>	<u>229,422</u>	<u>1,052,695</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	528,222	(302,135)	226,087
Restricted funds			
Sadaqah & Zakat	22,885	(19,550)	3,335
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>551,107</u>	<u>(321,685)</u>	<u>229,422</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 1 January 2023.

Bilal Masjid Trust (Greenford)

Detailed Statement of Financial Activities **for the Year Ended 1 January 2023**

	1.1.23 £	1.1.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	-	22,387
Donations & collections	95,113	118,800
Friday collections	97,462	69,962
Other miscellaneous income	2,679	3,617
Income- Standing Order	24,376	15,638
Income- Advertisement	920	1,819
Nikah income	<u>1,140</u>	<u>420</u>
	221,690	232,643
Charitable activities		
Sadaqa & Zakat received	12,050	10,835
Madrassah fees	38,079	30,887
Madrassah book sale	<u>2,660</u>	<u>2,263</u>
	<u>52,789</u>	<u>43,985</u>
Total incoming resources	274,479	276,628
EXPENDITURE		
Raising donations and legacies		
Fund raising expenses	97	250
Event costs	<u>3,897</u>	<u>4,473</u>
	3,994	4,723
Charitable activities		
Wages, Madrassah	23,995	29,088
Books for Madrassah	1,753	2,165
Bad debts, Madrassah	6,356	640
Sadaqah & Zakat distribution	<u>10,600</u>	<u>8,950</u>
	42,704	40,843
Support costs		
Management		
Masjid salaries	50,348	44,194
Pensions	558	449
Rent, rates and water	10,610	11,254
Insurance	3,197	2,451
Light and heat	5,695	4,861
Telephone	615	542
Postage and stationery	594	245
Sundries	871	1,522
Computer expenses	673	601
Carried forward	73,161	66,119

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Bilal Masjid Trust (Greenford)

Detailed Statement of Financial Activities **for the Year Ended 1 January 2023**

	1.1.23	1.1.22
	£	£
Management		
Brought forward	73,161	66,119
Cleaning	3,234	2,325
Guest services	2,400	1,730
Travelling & subsistence	360	455
Hall hire	2,814	1,592
Security & safety	-	2,043
Professional fees	8,200	8,162
Depn of fixtures & fittings	1,906	550
Depn of office equipment	3,262	4,228
Depn of improvements to property	<u>19,682</u>	<u>19,220</u>
	115,019	106,424
Finance		
Bank charges	2,007	1,433
Governance costs		
Accountancy & legal fee	<u>1,400</u>	<u>3,138</u>
Total resources expended	<u>165,124</u>	<u>156,561</u>
Net income	<u>109,355</u>	<u>120,067</u>

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