

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 July 2020
for
Madina Mosque Cardiff

M Raza & Co.
Chartered Certified Accountants
166 Whitchurch Road
Cardiff
CF14 3NA

Madina Mosque Cardiff

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for the Year Ended 31 July 2020

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Madina Mosque Cardiff

Report of the Trustees
for the Year Ended 31 July 2020

The trustees present their report with the financial statements of the charity for the year ended 31 July 2020. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

(1) To advance the religion of Islam for the benefit of the public through the holding of prayer meeting, lectures, public celebration of religious festivals, the provision and maintenance of places of public religious worship by persons professing the religion of Islam, the provision and maintenance of religious and educational centres and other places of study, the provision and maintenance of cemeteries and burial places for the burial in accordance with Islamic rites of persons professing the religion of Islam, producing and/or distributing literature on Islamic belief and practice to help enlighten others about the religion of Islam.

(2) To preserve and protect health and relieve poverty, distress, sickness and infirmity amongst persons resident within wales without distinction of sex or of political or religious opinions or of racial ethnic or national origins.

(3) The promotion of equality and diversity for the benefit of the public by promoting the elimination of discrimination on the grounds of race, religion and disability or ethnic origin.

Significant activities

(1) To advance the religion of Islam for the benefit of the public by holding congregational prayers and religious lectures for the public.

(2) To provide facilities for the Islamic educational activities for the children.

(3) To provide funeral services to the community.

Madina Mosque Cardiff

Report of the Trustees for the Year Ended 31 July 2020

FINANCIAL REVIEW

The Charity's reserve policy is to keep sufficient reserves to cover six months of unrestricted charitable expenses. Specific restricted reserves are held to cover specific projects such as Zakat fund and construction project. In case of a shortfall the Trustees have given the undertaking to meet the Charity's day to day expenses by themselves.

Fundraising is through public and members donations. Funds were raised for the construction of temporary steel structure building for the Mosque during the year.

Key objectives of the Charity

Charity's key objectives are to provide a place for worship and teaching facilities to the public, which were met during the year.

Investment policy and objectives

The Management Committee has power to borrow money and to make investments in a transparent manner to achieve and enhance the charitable objectives of the Charity and managing the financial affairs of the Charity.

Additional information

1. Cost of the New Mosque Building as at the Year End was £883,873, which has been shown in the statement of Assets & Liabilities. Further construction of the building is on hold due to insufficient funds. Plans are provisionally drawn with costings. The mosque has also been working with an architect to prepare the plans. The new mosque will be build in stages as there is not enough funds to complete the whole project. The cost of the entire project is expected to be in the region of £3.5 million. Fundraising will be done on a staged basis from the local and wider community. Pre-planning application has been submitted to the council from which they have come back and requested some amendments, upon completion we will be ready to apply for full planning permission.
2. Mosque activities continues to be carried out from the temporary building until construction is completed.
3. The mosque also continues to provide funeral services to the wider community, which has benefitted the community at large. The trustees have agreed to provide funeral services to the community at a significantly reduced cost for the benefit of the community.
4. The educational programme has been making good progress with increasing attendees for both children classes and adults events.
5. We have also made progress with online content and the increased use of social media during the year.
6. Due to Covid the mosque was shut for a period of time and fundraising along with activities ceased which resulted in reduced donations this year. The mosque has in place safety measures to prevent Covid such as social distancing, temperature checking and masks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Constitution and rules adopted 17 November 2004 as amended 31 July 2005

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1110910

Principal address

Lucas Street
Cardiff
CF24 4NZ

Madina Mosque Cardiff

Report of the Trustees
for the Year Ended 31 July 2020

Trustees

The trustees who served during the year were as follows:-

Javed Iqbal	Chair	Appointed Chair 6 September 2019
		Appointed 31 January 2016
Mohammed Humayun Naseer	Secretary	Appointed 2 January 2020
Mohammad Ilyas	Treasurer	Appointed 25 July 2015
Irfan Ul Haque	Trustee	Appointed 25 January 2016
Muhammed Imran Latif	Trustee	Appointed 1 May 2018
Shahid Saleem	Trustee	Appointed 25 January 2016
Khalid Javaid	Trustee	Appointed 1 August 2017
Farooq Khalid	Trustee	Appointed 25 January 2016
Mohammed Afzal	Trustee	Appointed 25 July 2015
Qasam Shad	Trustee	Appointed 29 August 2016
Mohammad Parvaiz	Trustee	Appointed 2 January 2020

Independent Examiner

M Raza & Co.
Chartered Certified Accountants
166 Whitchurch Road
Cardiff
CF14 3NA

22 Dec 2021

Approved by order of the board of trustees on and signed on its behalf by:

Javaid Iqbal

.....
Javed Iqbal - Trustee

**Independent Examiner's Report to the Trustees of
Madina Mosque Cardiff**

Independent examiner's report to the trustees of Madina Mosque Cardiff

I report to the charity trustees on my examination of the accounts of Madina Mosque Cardiff (the Trust) for the year ended 31 July 2020.

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 registered member of ACCA 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.



ACCA
M Raza & Co.
Chartered Certified Accountants
166 Whitchurch Road
Cardiff
CF14 3NA

Date:

Madina Mosque Cardiff

Statement of Financial Activities
for the Year Ended 31 July 2020

	Notes	Unrestricted funds £	Restricted fund £	31.7.20 Total funds £	31.7.19 Total funds £
INCOME FROM					
Donations	2	365,267	6,320	371,587	416,815
EXPENDITURE ON					
Raising funds	3	201,826	6,320	208,146	120,627
Charitable activities	4				
Costs associated with charitable activities		225	-	225	-
Total		<u>202,051</u>	<u>6,320</u>	<u>208,371</u>	<u>120,627</u>
NET INCOME		163,216	-	163,216	296,188
RECONCILIATION OF FUNDS					
Total funds brought forward		490,132	1,164,296	1,654,428	1,358,240
TOTAL FUNDS CARRIED FORWARD		<u><u>653,348</u></u>	<u><u>1,164,296</u></u>	<u><u>1,817,644</u></u>	<u><u>1,654,428</u></u>

The notes form part of these financial statements

Madina Mosque Cardiff

Balance Sheet
31 July 2020

	Notes	Unrestricted funds £	Restricted fund £	31.7.20 Total funds £	31.7.19 Total funds £
FIXED ASSETS					
Tangible assets	8	215,031	1,070,873	1,285,904	1,285,115
CURRENT ASSETS					
Debtors	9	810	-	810	810
Cash at bank and in hand		439,194	93,423	532,617	368,978
		440,004	93,423	533,427	369,788
CREDITORS					
Amounts falling due within one year	10	(1,687)	-	(1,687)	(475)
		438,317	93,423	531,740	369,313
NET CURRENT ASSETS					
		653,348	1,164,296	1,817,644	1,654,428
TOTAL ASSETS LESS CURRENT LIABILITIES					
		653,348	1,164,296	1,817,644	1,654,428
NET ASSETS		653,348	1,164,296	1,817,644	1,654,428
FUNDS	11				
Unrestricted funds				653,348	490,132
Restricted funds				1,164,296	1,164,296
TOTAL FUNDS				1,817,644	1,654,428

23 Dec 2021

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

Javaid Iqbal

.....
Javed Iqbal - Trustee

M. Ilyas

.....
Mohammed Ilyas - Trustee

Qasam Shad

.....
Qasam Shad - Trustee

Madina Mosque Cardiff

Notes to the Financial Statements
for the Year Ended 31 July 2020

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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

2. DONATIONS

	31.7.20	31.7.19
	£	£
Charity appeals	6,317	21,150
Property purchase donations	-	11,700
General donations	69,604	199,983
Tuition fees	-	17,726
Charity boxes	10,134	4,105
Membership fees	60	-
Zakat	745	4,180
Tuition fees	10,590	-
Gift aid	29,853	10,251
Funeral donations & services	226,066	97,375
New Mosque build	-	41,145
Eid collections	5,632	-
Grants	3,068	9,200
Food banks	1,045	-
Insurance claim	8,473	-
	<u>371,587</u>	<u>416,815</u>

Madina Mosque Cardiff

Notes to the Financial Statements - continued
for the Year Ended 31 July 2020

3. RAISING FUNDS

Raising donations and legacies

	31.7.20	31.7.19
	£	£
Expenses	208,146	120,627
	<u> </u>	<u> </u>

4. CHARITABLE ACTIVITIES COSTS

		Support costs (see note 5)
		£
Costs associated with charitable activities		225
		<u> </u>

5. SUPPORT COSTS

	Unrestricted expenditure	Depreciation	Funeral expenditure	Restricted expenditure	Totals
	£	£	£	£	£
Raising donations and legacies	35,363	5,210	160,508	7,065	208,146
Costs associated with charitable activities	225	-	-	-	225
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>35,588</u>	<u>5,210</u>	<u>160,508</u>	<u>7,065</u>	<u>208,371</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2020 nor for the year ended 31 July 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2020 nor for the year ended 31 July 2019.

7. STAFF COSTS

	31.7.20	31.7.19
	£	£
Wages and salaries	19,480	19,647
Other pension costs	325	255
	<u> </u>	<u> </u>
	<u>19,805</u>	<u>19,902</u>

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

	31.7.20	31.7.19
Employed staff	-	3
	<u> </u>	<u> </u>

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

Madina Mosque Cardiff

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2020**

8. TANGIBLE FIXED ASSETS

	Freehold land £	Temporary building £	Residential property £	Assets under construction £
COST				
At 1 August 2019	10,000	200,504	175,000	877,873
Additions	-	-	-	6,000
At 31 July 2020	<u>10,000</u>	<u>200,504</u>	<u>175,000</u>	<u>883,873</u>
DEPRECIATION				
At 1 August 2019	-	-	-	-
Charge for year	-	-	-	-
At 31 July 2020	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET BOOK VALUE				
At 31 July 2020	<u>10,000</u>	<u>200,504</u>	<u>175,000</u>	<u>883,873</u>
At 31 July 2019	<u>10,000</u>	<u>200,504</u>	<u>175,000</u>	<u>877,873</u>

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 August 2019	6,221	4,077	14,850	3,525	1,292,050
Additions	-	-	-	-	6,000
At 31 July 2020	<u>6,221</u>	<u>4,077</u>	<u>14,850</u>	<u>3,525</u>	<u>1,298,050</u>
DEPRECIATION					
At 1 August 2019	1,244	815	3,713	1,163	6,935
Charge for year	995	652	2,784	780	5,211
At 31 July 2020	<u>2,239</u>	<u>1,467</u>	<u>6,497</u>	<u>1,943</u>	<u>12,146</u>
NET BOOK VALUE					
At 31 July 2020	<u>3,982</u>	<u>2,610</u>	<u>8,353</u>	<u>1,582</u>	<u>1,285,904</u>
At 31 July 2019	<u>4,977</u>	<u>3,262</u>	<u>11,137</u>	<u>2,362</u>	<u>1,285,115</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.20	31.7.19
	£	£
Other debtors	<u>810</u>	<u>810</u>

Madina Mosque Cardiff

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2020**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.7.20	31.7.19
		£	£
Trade creditors		2	-
Taxation and social security		1,685	475
		<u>1,687</u>	<u>475</u>

11. MOVEMENT IN FUNDS			Net movement in funds	At 31.7.20
	At 1.8.19		£	£
Unrestricted funds				
Unrestricted Funds	490,132	163,216		653,348
Restricted funds				
Restricted funds	1,164,296	-		1,164,296
	<u>1,654,428</u>	<u>163,216</u>		<u>1,817,644</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Funds	365,267	(202,051)	163,216
Restricted funds			
Restricted funds	6,320	(6,320)	-
	<u>371,587</u>	<u>(208,371)</u>	<u>163,216</u>

Comparatives for movement in funds

	At 1.8.18	Net movement in funds	Transfers between funds	At 31.7.19
	£	£	£	£
Unrestricted funds				
Unrestricted Funds	320,045	233,781	(63,694)	490,132
Restricted funds				
Restricted funds	1,038,195	62,407	63,694	1,164,296
	<u>1,358,240</u>	<u>296,188</u>	<u>-</u>	<u>1,654,428</u>

Madina Mosque Cardiff

Notes to the Financial Statements - continued
for the Year Ended 31 July 2020

11. 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			
Unrestricted Funds	327,228	(93,447)	233,781
Restricted funds			
Restricted funds	89,587	(27,180)	62,407
TOTAL FUNDS	<u>416,815</u>	<u>(120,627)</u>	<u>296,188</u>

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

	At 1.8.18 £	Net movement in funds £	Transfers between funds £	At 31.7.20 £
Unrestricted funds				
Unrestricted Funds	320,045	396,997	(63,694)	653,348
Restricted funds				
Restricted funds	1,038,195	62,407	63,694	1,164,296
TOTAL FUNDS	<u>1,358,240</u>	<u>459,404</u>	<u>-</u>	<u>1,817,644</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			
Unrestricted Funds	692,495	(295,498)	396,997
Restricted funds			
Restricted funds	95,907	(33,500)	62,407
TOTAL FUNDS	<u>788,402</u>	<u>(328,998)</u>	<u>459,404</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2020.

Madina Mosque Cardiff

Detailed Statement of Financial Activities
for the Year Ended 31 July 2020

	31.7.20	31.7.19
	£	£
INCOME		
Donations		
Charity appeals	6,317	21,150
Property purchase donations	-	11,700
General donations	69,604	199,983
Tuition fees	-	17,726
Charity boxes	10,134	4,105
Membership fees	60	-
Zakat	745	4,180
Tuition fees	10,590	-
Gift aid	29,853	10,251
Funeral donations & services	226,066	97,375
New Mosque build	-	41,145
Eid collections	5,632	-
Grants	3,068	9,200
Food banks	1,045	-
Insurance claim	8,473	-
	<hr/>	<hr/>
	371,587	416,815
Total incoming resources	371,587	416,815
EXPENDITURE		
Expenses		
Unrestricted expenditure		
Wages	19,480	19,647
Pensions	325	255
Repairs & maintenance	8,943	70
Rates and water	269	568
Insurance	1,552	1,268
Light and heat	936	814
Telephone and broadband	457	476
Cleaning	280	-
Website hosting	-	563
Gift aid fees	1,075	1,849
Computer costs	225	-
Teacher fees	2,046	4,331
	<hr/>	<hr/>
	35,588	29,841
Depreciation		
Plant and machinery	995	1,244
Fixtures and fittings	652	815
Motor vehicles	2,784	3,713
Computer equipment	779	1,163
	<hr/>	<hr/>
	5,210	6,935
Funeral expenditure		
Cemetery fees	137,876	49,128
Coffin fees	11,486	6,949
Motor expenses	3,881	2,443
Carried forward	153,243	58,520

This page does not form part of the statutory financial statements

Madina Mosque Cardiff

Detailed Statement of Financial Activities
for the Year Ended 31 July 2020

	31.7.20	31.7.19
	£	£
Funeral expenditure		
Brought forward	153,243	58,520
Sub contractors	7,265	-
	<hr/>	<hr/>
	160,508	58,520
Restricted expenditure		
Zakat	745	4,180
Charity appeals	6,320	21,151
	<hr/>	<hr/>
	7,065	25,331
Total resources expended	<hr/>	<hr/>
	208,371	120,627
Net income	<hr/>	<hr/>
	163,216	296,188
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Parties involved with this document

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Wed, 22nd Dec 2021 19:43:33 UTC	Javed Iqbal - Signer (b80f2a7c13b9799c122beea031abeb56)
Thu, 23rd Dec 2021 9:47:05 UTC	Mohammed Ilyas - Signer (e4d5e515ef5fbd3065adcef4fe32d7d7)
Thu, 23rd Dec 2021 10:24:25 UTC	Qasam Shad - Signer (7fe8fdccd9daf0bd6b7a0b6ff359994b)
Thu, 23rd Dec 2021 10:31:12 UTC	FARAZ RAZA - Signer (8b03145f18227dd9956481075005aba6)

Audit history log

Date	Action
Thu, 23rd Dec 2021 10:31:12 UTC	The envelope has been signed by all parties. (92.4.152.246)
Thu, 23rd Dec 2021 10:31:12 UTC	FARAZ RAZA signed the envelope. (92.4.152.246)
Thu, 23rd Dec 2021 10:30:27 UTC	FARAZ RAZA viewed the envelope. (92.4.152.246)
Thu, 23rd Dec 2021 10:24:27 UTC	Document emailed to party email (35.178.232.208)
Thu, 23rd Dec 2021 10:24:25 UTC	Sent the envelope to FARAZ RAZA for signing. (90.242.15.225)
Thu, 23rd Dec 2021 10:24:25 UTC	Qasam Shad signed the envelope. (90.242.15.225)
Thu, 23rd Dec 2021 10:17:42 UTC	Qasam Shad viewed the envelope. (90.242.15.225)
Thu, 23rd Dec 2021 9:47:08 UTC	Document emailed to party email (35.177.67.145)
Thu, 23rd Dec 2021 9:47:05 UTC	Sent the envelope to Qasam Shad for signing. (86.6.116.239)
Thu, 23rd Dec 2021 9:47:05 UTC	Mohammed Ilyas signed the envelope. (86.6.116.239)
Thu, 23rd Dec 2021 9:45:16 UTC	Mohammed Ilyas viewed the envelope. (86.6.116.239)
Wed, 22nd Dec 2021 19:43:35 UTC	Document emailed to party email (18.135.98.201)
Wed, 22nd Dec 2021 19:43:33 UTC	Sent the envelope to Mohammed Ilyas for signing. (90.222.117.229)
Wed, 22nd Dec 2021 19:43:33 UTC	Javed Iqbal signed the envelope. (90.222.117.229)
Wed, 22nd Dec 2021 19:36:51 UTC	Javed Iqbal viewed the envelope. (90.222.117.229)
Wed, 22nd Dec 2021 13:42:34 UTC	Document emailed to party email (18.130.228.20)
Wed, 22nd Dec 2021 13:42:32 UTC	Sent the envelope to Javed Iqbal for signing. (92.4.152.246)
Wed, 22nd Dec 2021 13:41:28 UTC	Automatic reminders for this envelope have been set to occur every 1 days (92.4.152.246)

Wed, 22nd Dec 2021 13:41:25 UTC	FARAZ RAZA has been assigned to this envelope (92.4.152.246)
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