

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 July 2021
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 2021

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Madina Mosque Cardiff

Report of the Trustees
for the Year Ended 31 July 2021

The trustees present their report with the financial statements of the charity for the year ended 31 July 2021. 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 mankind.
2. To preserve and protect health and poverty amongst the people in Wales without the distinction of race or religion.
3. To promote the elimination of discrimination on the grounds of race religion disability or ethnic origin.

Significant activities

This year as with the rest of British society the charity faced unprecedented closure of its facilities due to the Covid 19 pandemic. The charity took a cautious and gradual approach to reopening ensuring congregational prayers could commence safely.

Mosque activities continue to be carried out from the temporary building until construction is completed.

A wide range of services is offered for Muslims and non Muslims with a strong emphasis on building relationships with others so that we can work together for the common good.

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.

The educational programme has been making good progress with increasing attendees for both children classes and adults events.

We have also made progress with online content and the increased use of social media during the year.

Madina Mosque Cardiff

Report of the Trustees
for the Year Ended 31 July 2021

FINANCIAL REVIEW

The Charity's reserve policy is to keep sufficient reserves to cover six months of unrestricted charitable expenses.

In case of a shortfall the Trustees have given the undertaking to meet the day to day expenses.

Fundraising is through public and members donations.

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.

PLANS FOR THE FUTURE

1. Review articles policies and procedures to deliver strong governance structure.
2. Establish a robust induction process and create a training program for trustees.
3. Carry out review of education for children and adults.
4. Establish a youth forum to build relationships between younger people and the mosque.
5. Enhance support for new muslims.
6. Develop support for elderly.
7. Develop further way to work with wider society.
8. Create a series of assets that challenge misconceptions about Islam.
9. Continue with planning of the new mosque build project.

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 2021

Trustees

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

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

Independent Examiner

M Raza & Co.

Chartered Certified Accountants

166 Whitchurch Road

Cardiff

CF14 3NA

Approved by order of the board of trustees on 1 September 2022 and signed on its behalf by:



Javed Iqbal (Sep 2, 2022, 12:03pm)
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 2021.

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.



Faraz Raza (Sep 4, 2022, 11:08am)

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

04 Sep 2022

Date:

Madina Mosque Cardiff

Statement of Financial Activities
for the Year Ended 31 July 2021

	Notes	Unrestricted funds £	Restricted fund £	31.7.21 Total funds £	31.7.20 Total funds £
INCOME FROM					
Donations	2	405,899	7,633	413,532	371,587
EXPENDITURE ON					
Raising funds	3	254,472	7,633	262,105	208,146
Charitable activities					
Costs associated with charitable activities		-	-	-	225
		<hr/>	<hr/>	<hr/>	<hr/>
Total		254,472	7,633	262,105	208,371
NET INCOME		<hr/>	<hr/>	<hr/>	<hr/>
		151,427	-	151,427	163,216
Transfers between funds	10	2,000	(2,000)	-	-
Net movement in funds		<hr/>	<hr/>	<hr/>	<hr/>
		153,427	(2,000)	151,427	163,216
RECONCILIATION OF FUNDS					
Total funds brought forward		653,348	1,164,296	1,817,644	1,654,428
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		806,775	1,162,296	1,969,071	1,817,644
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

Madina Mosque Cardiff

Balance Sheet
31 July 2021

	Notes	Unrestricted funds £	Restricted fund £	31.7.21 Total funds £	31.7.20 Total funds £
FIXED ASSETS					
Tangible assets	7	213,102	1,068,873	1,281,975	1,285,904
CURRENT ASSETS					
Debtors	8	641	-	641	810
Cash at bank and in hand		595,318	93,423	688,741	532,617
		<u>595,959</u>	<u>93,423</u>	<u>689,382</u>	<u>533,427</u>
CREDITORS					
Amounts falling due within one year	9	(2,286)	-	(2,286)	(1,687)
		<u>593,673</u>	<u>93,423</u>	<u>687,096</u>	<u>531,740</u>
NET CURRENT ASSETS					
		<u>806,775</u>	<u>1,162,296</u>	<u>1,969,071</u>	<u>1,817,644</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>806,775</u>	<u>1,162,296</u>	<u>1,969,071</u>	<u>1,817,644</u>
NET ASSETS					
		<u>806,775</u>	<u>1,162,296</u>	<u>1,969,071</u>	<u>1,817,644</u>
FUNDS					
	10				
Unrestricted funds				806,775	653,348
Restricted funds				1,162,296	1,164,296
				<u>1,969,071</u>	<u>1,817,644</u>
TOTAL FUNDS					

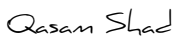
The financial statements were approved by the Board of Trustees and authorised for issue on 1 September 2022 and were signed on its behalf by:



Javed Iqbal (Sep 2, 2022, 12:03pm)
Javed Iqbal - Trustee



Mohammed Ilyas (Sep 4, 2022, 11:05am)
Mohammed Ilyas - Trustee



Qasam Shad (Sep 3, 2022, 11:56pm)
Qasam Shad - Trustee

Notes to the Financial Statements
for the Year Ended 31 July 2021

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

	31.7.21	31.7.20
	£	£
Charity appeals	7,633	6,317
General donations	84,092	69,604
Penny boxes	8,891	10,134
Membership fees	-	60
Zakat	-	745
Tuition fees	60	10,590
Gift aid	1,127	29,853
Funeral services	289,144	226,066
Eid collections	-	5,632
Grants	-	3,068
Food banks	-	1,045
Insurance claim	-	8,473
Funeral donations	2,345	-
Website advertisement	540	-
CAF donations	19,700	-
	<u>413,532</u>	<u>371,587</u>

Madina Mosque Cardiff

Notes to the Financial Statements - continued
for the Year Ended 31 July 2021

3. RAISING FUNDS

Raising donations and legacies		31.7.21	31.7.20
		£	£
Expenses		<u>262,105</u>	<u>208,146</u>

4. SUPPORT COSTS

	Unrestricted expenditure £	Depreciation £	Funeral expenditure £	Restricted expenditure £	Totals £
Raising donations and legacies	<u>29,396</u>	<u>3,928</u>	<u>221,148</u>	<u>7,633</u>	<u>262,105</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2021 nor for the year ended 31 July 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2021 nor for the year ended 31 July 2020.

6. STAFF COSTS

		31.7.21	31.7.20
		£	£
Wages and salaries		21,143	19,480
Other pension costs		325	325
		<u>21,468</u>	<u>19,805</u>

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

		31.7.21	31.7.20
Employed staff		<u>10</u>	<u>5</u>

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

7. TANGIBLE FIXED ASSETS

	Freehold land £	Temporary building £	Residential property £	Assets under construction £
COST				
At 1 August 2020 and 31 July 2021	<u>10,000</u>	<u>200,504</u>	<u>175,000</u>	<u>883,873</u>
DEPRECIATION				
At 1 August 2020	-	-	-	-
Charge for year	-	-	-	-
At 31 July 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET BOOK VALUE				
At 31 July 2021	<u>10,000</u>	<u>200,504</u>	<u>175,000</u>	<u>883,873</u>
At 31 July 2020	<u>10,000</u>	<u>200,504</u>	<u>175,000</u>	<u>883,873</u>

Madina Mosque Cardiff

Notes to the Financial Statements - continued
for the Year Ended 31 July 2021

7. TANGIBLE FIXED ASSETS - continued

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 August 2020 and 31 July 2021	6,221	4,077	14,850	3,525	1,298,050
DEPRECIATION					
At 1 August 2020	2,239	1,467	6,497	1,943	12,146
Charge for year	797	522	2,088	522	3,929
At 31 July 2021	3,036	1,989	8,585	2,465	16,075
NET BOOK VALUE					
At 31 July 2021	3,185	2,088	6,265	1,060	1,281,975
At 31 July 2020	3,982	2,610	8,353	1,582	1,285,904

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.21 £	31.7.20 £
Other debtors	641	810

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.21 £	31.7.20 £
Trade creditors	-	2
Taxation and social security	2,286	1,685
	2,286	1,687

10. MOVEMENT IN FUNDS

	At 1.8.20 £	Net movement in funds £	Transfers between funds £	At 31.7.21 £
Unrestricted funds				
Unrestricted Funds	653,348	151,427	2,000	806,775
Restricted funds				
Restricted funds	1,164,296	-	(2,000)	1,162,296
TOTAL FUNDS	1,817,644	151,427	-	1,969,071

Madina Mosque Cardiff

Notes to the Financial Statements - continued
for the Year Ended 31 July 2021

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Funds	405,899	(254,472)	151,427
Restricted funds			
Restricted funds	7,633	(7,633)	-
TOTAL FUNDS	<u>413,532</u>	<u>(262,105)</u>	<u>151,427</u>

Comparatives for movement in funds

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

Comparative 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)	-
TOTAL FUNDS	<u>371,587</u>	<u>(208,371)</u>	<u>163,216</u>

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

	At 1.8.19 £	Net movement in funds £	Transfers between funds £	At 31.7.21 £
Unrestricted funds				
Unrestricted Funds	490,132	314,643	2,000	806,775
Restricted funds				
Restricted funds	1,164,296	-	(2,000)	1,162,296
TOTAL FUNDS	<u>1,654,428</u>	<u>314,643</u>	<u>-</u>	<u>1,969,071</u>

Madina Mosque Cardiff

Notes to the Financial Statements - continued
for the Year Ended 31 July 2021

10. MOVEMENT IN FUNDS - continued

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	771,166	(456,523)	314,643
Restricted funds			
Restricted funds	13,953	(13,953)	-
TOTAL FUNDS	<u>785,119</u>	<u>(470,476)</u>	<u>314,643</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2021.

Madina Mosque Cardiff

Detailed Statement of Financial Activities
for the Year Ended 31 July 2021

	31.7.21 £	31.7.20 £
INCOME		
Donations		
Charity appeals	7,633	6,317
General donations	84,092	69,604
Penny boxes	8,891	10,134
Membership fees	-	60
Zakat	-	745
Tuition fees	60	10,590
Gift aid	1,127	29,853
Funeral services	289,144	226,066
Eid collections	-	5,632
Grants	-	3,068
Food banks	-	1,045
Insurance claim	-	8,473
Funeral donations	2,345	-
Website advertisement	540	-
CAF donations	19,700	-
	413,532	371,587
Total incoming resources	413,532	371,587
EXPENDITURE		
Expenses		
Unrestricted expenditure		
Wages	21,143	19,480
Pensions	325	325
Repairs & maintenance	158	8,943
Rates and water	458	269
Insurance	2,728	1,552
Light and heat	930	936
Telephone and broadband	428	457
Cleaning	-	280
Gift aid fees	1,072	1,075
Computer costs	143	225
Legal and professional fees	304	-
Teacher fees	1,707	2,046
	29,396	35,588
Depreciation		
Plant and machinery	796	995
Fixtures and fittings	522	652
Motor vehicles	2,088	2,784
Computer equipment	522	779
	3,928	5,210
Funeral expenditure		
Cemetery fees	204,079	137,876
Coffin fees	15,438	11,486
Motor expenses	1,631	3,881
Carried forward	221,148	153,243

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 2021

	31.7.21 £	31.7.20 £
Funeral expenditure		
Brought forward	221,148	153,243
Sub contractors	-	7,265
	<u>221,148</u>	<u>160,508</u>
Restricted expenditure		
Zakat	-	745
Charity appeals	7,633	6,320
	<u>7,633</u>	<u>7,065</u>
Total resources expended	<u>262,105</u>	<u>208,371</u>
Net income	<u>151,427</u>	<u>163,216</u>



Issuer M Raza & Co

Document generated Fri, 2nd Sep 2022 10:14:59 BST

Document fingerprint d89325099c30dd0c306452f1b19efc79

Parties involved with this document

Document processed	Party + Fingerprint
Fri, 2nd Sep 2022 12:03:48 BST	Javed Iqbal - Signer (bf7c683c56f5dd378895b847e022f0d7)
Sat, 3rd Sep 2022 23:56:41 BST	Qasam Shad - Signer (cbdec02944fc283dd91f05d8ff42678a)
Sun, 4th Sep 2022 11:05:24 BST	Mohammed Ilyas - Signer (f5c17be272e5b882d3c3a947619432cb)
Sun, 4th Sep 2022 11:08:45 BST	Faraz Raza - Signer (e73a7adf0d858ad251b7e25d9f22ebc2)

Audit history log

Date	Action
Sun, 4th Sep 2022 11:09:10 BST	Mohammed Ilyas viewed the envelope. (35.179.80.221)
Sun, 4th Sep 2022 11:09:05 BST	Mohammed Ilyas viewed the envelope. (35.179.80.221)
Sun, 4th Sep 2022 11:08:48 BST	Faraz Raza viewed the envelope. (35.179.80.221)
Sun, 4th Sep 2022 11:08:45 BST	The envelope has been signed by all parties. (35.179.80.221)
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Sun, 4th Sep 2022 11:08:26 BST	Faraz Raza viewed the envelope. (35.179.80.221)
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Sun, 4th Sep 2022 11:05:26 BST	Mohammed Ilyas viewed the envelope. (35.179.80.221)
Sun, 4th Sep 2022 11:05:25 BST	Document emailed to faraz@mraza.co.uk (18.168.220.57)
Sun, 4th Sep 2022 11:05:24 BST	Sent the envelope to Faraz Raza (faraz@mraza.co.uk) for signing. (35.179.80.221)
Sun, 4th Sep 2022 11:05:24 BST	Mohammed Ilyas signed the envelope. (35.179.80.221)
Sun, 4th Sep 2022 11:04:07 BST	Mohammed Ilyas viewed the envelope. (35.179.80.221)
Sun, 4th Sep 2022 11:03:52 BST	Mohammed Ilyas opened the document email. (66.249.93.218)
Sun, 4th Sep 2022 10:27:21 BST	Mohammed Ilyas opened the document email. (66.249.93.206)
Sun, 4th Sep 2022 10:26:00 BST	Mohammed Ilyas opened the document email. (66.249.93.217)
Sun, 4th Sep 2022 10:25:22 BST	Mohammed Ilyas opened the document email. (66.249.90.37)
Sun, 4th Sep 2022 10:25:19 BST	Document emailed to m.ilyas4648@gmail.com (18.130.8.48)

Sun, 4th Sep 2022 10:25:02 BST Sent Mohammed Ilyas a reminder to sign the envelope. (3.8.173.210)

Sun, 4th Sep 2022 10:25:02 BST The active signer will be automatically reminded. (3.8.173.210)

Sun, 4th Sep 2022 0:02:33 BST Mohammed Ilyas opened the document email. (66.249.93.217)

Sat, 3rd Sep 2022 23:56:44 BST Mohammed Ilyas opened the document email. (66.249.90.37)

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Sat, 3rd Sep 2022 23:56:41 BST Sent the envelope to Mohammed Ilyas (m.ilyas4648@gmail.com) for signing. (35.179.80.221)

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Sat, 3rd Sep 2022 10:26:06 BST Qasam Shad opened the document email. (74.125.151.42)

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Sat, 3rd Sep 2022 10:26:01 BST The active signer will be automatically reminded. (3.8.173.210)

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Fri, 2nd Sep 2022 12:03:52 BST Qasam Shad opened the document email. (74.125.151.38)

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Fri, 2nd Sep 2022 10:26:47 BST Document emailed to chipyjav@hotmail.com (18.130.204.27)

Fri, 2nd Sep 2022 10:26:47 BST Sent the envelope to Javed Iqbal (chipyjav@hotmail.com) for signing. (2.96.48.97)

Fri, 2nd Sep 2022 10:26:07 BST Automatic reminders for this envelope have been set to occur every 1 days (2.96.48.97)

Fri, 2nd Sep 2022 10:25:46 BST Faraz Raza has been assigned to this envelope (2.96.48.97)

Fri, 2nd Sep 2022 10:25:46 BST Mohammed Ilyas has been assigned to this envelope (2.96.48.97)

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