

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 July 2023
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 2023

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Madina Mosque Cardiff

Report of the Trustees
for the Year Ended 31 July 2023

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

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 2023

FINANCIAL REVIEW

Madina Mosque remains steadfast in its unwavering commitment to fulfill its mission, tirelessly striving to achieve its objectives through a diverse array of activities tailored to meet the diverse needs of its community. This dedicated effort has persisted even within the confines of its temporary premises.

The mosque's regular activities, including congregational prayers, enlightening lectures, and educational initiatives, continue to flourish. Despite the challenges posed by external circumstances, the mosque has adeptly adapted to the digital era, extending its reach beyond physical boundaries by offering select services through online platforms. This innovative approach ensures accessibility for those who may be unable to physically attend the mosque but still seek spiritual connection and engagement.

One notable accomplishment worth celebrating is the successful execution of the mosque's funeral service, which has emerged as a vital cornerstone of support for the community. The seamless provision of this essential service not only exemplifies the mosque's commitment to its constituents but also underscores its significance as a compassionate and integral community institution.

As Madina Mosque navigates the transition from its temporary abode to the forthcoming new centre, it remains resolute in its dedication to enriching the lives of its community members through diverse initiatives. The mosque's multifaceted approach, embracing both tradition and innovation, underscores its adaptability and unwavering commitment to serving the spiritual, educational, and communal needs of the community.

Reserve Policy

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.

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 2023**

Trustees

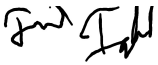
The trustees who served during the year were as follows:-

Javed Iqbal	Chair	Appointed Chair 6 September 2019
Qasam Shad	Secretary	Appointed 1 June 2021
Mohammad Ilyas	Treasurer	Appointed 25 July 2015
Irfan Ul Haque	Trustee	Appointed 25 January 2016
Shahid Saleem	Trustee	Appointed 25 January 2016
Khalid Javaid	Trustee	Appointed 1 August 2017
Farooq Khalid	Trustee	Appointed 25 January 2016
Mohammed Afzal	Trustee	Resigned 31 August 2022
Muhammed Imran Latif	Trustee	Resigned 31 August 2022

Independent Examiner

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

Approved by order of the board of trustees on 13 November 2023 and signed on its behalf by:



Javaid Iqbal (Nov 13, 2023, 9:51pm)

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 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.



Faraz Raza (Nov 13, 2023, 8:46pm)

Faraz Raza

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

14 November 2023

Madina Mosque Cardiff

Statement of Financial Activities
for the Year Ended 31 July 2023

	Notes	Unrestricted funds £	Restricted fund £	31.7.23 Total funds £	31.7.22 Total funds £
INCOME FROM					
Donations	2	466,370	11,845	478,215	436,943
		<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURE ON					
Raising funds	3	327,388	11,845	339,233	294,579
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME		138,982	-	138,982	142,364
RECONCILIATION OF FUNDS					
Total funds brought forward		1,042,562	1,068,873	2,111,435	1,969,071
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>1,181,544</u>	<u>1,068,873</u>	<u>2,250,417</u>	<u>2,111,435</u>

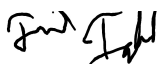
The notes form part of these financial statements

Madina Mosque Cardiff

Balance Sheet
31 July 2023

	Notes	Unrestricted funds £	Restricted fund £	31.7.23 Total funds £	31.7.22 Total funds £
FIXED ASSETS					
Tangible assets	7	243,082	1,068,873	1,311,955	1,288,304
CURRENT ASSETS					
Debtors	8	641	-	641	641
Cash at bank and in hand		937,614	-	937,614	823,687
		938,255	-	938,255	824,328
CREDITORS					
Amounts falling due within one year	9	207	-	207	(1,197)
NET CURRENT ASSETS		938,462	-	938,462	823,131
TOTAL ASSETS LESS CURRENT LIABILITIES		1,181,544	1,068,873	2,250,417	2,111,435
NET ASSETS		1,181,544	1,068,873	2,250,417	2,111,435
FUNDS	10				
Unrestricted funds				1,181,544	1,042,562
Restricted funds				1,068,873	1,068,873
TOTAL FUNDS				2,250,417	2,111,435

The financial statements were approved by the Board of Trustees and authorised for issue on 13 November 2023 and were signed on its behalf by:



Javaid Iqbal (Nov 13, 2023, 9:51pm)

Javed Iqbal - Trustee



Mohammed Ilyas (Nov 13, 2023, 9:55pm)

Mohammed Ilyas - Trustee



Khalid Javaid (Nov 13, 2023, 7:43pm)
Khalid Javaid - Trustee

The notes form part of these financial statements

Madina Mosque Cardiff

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

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

	31.7.23	31.7.22
	£	£
Charity appeals	11,845	6,383
General donations	42,828	33,657
Jummah collections	57,138	52,938
Penny boxes	786	7,808
Funeral services	327,017	290,521
Eid collections	4,492	5,438
Funeral donations	782	1,830
Website advertisement	540	540
CAF donations	31,820	36,261
Taraveeh collections	757	1,172
Casket sales	210	395
	<u>478,215</u>	<u>436,943</u>

3. RAISING FUNDS

Raising donations and legacies

	31.7.23	31.7.22
	£	£
Expenses	<u>339,233</u>	<u>294,579</u>

Madina Mosque Cardiff

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2023**

4. SUPPORT COSTS

	Unrestricted expenditure £	Depreciation £	Funeral expenditure £	Restricted expenditure £	Totals £
Raising donations and legacies	56,375	4,390	266,623	11,845	339,233
	<u>56,375</u>	<u>4,390</u>	<u>266,623</u>	<u>11,845</u>	<u>339,233</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2023 nor for the year ended 31 July 2022.

6. STAFF COSTS

	31.7.23 £	31.7.22 £
Wages and salaries	33,213	35,039
Other pension costs	413	384
	<u>33,626</u>	<u>35,423</u>

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

	31.7.23	31.7.22
Employed staff	<u>8</u>	<u>6</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 2022	10,000	200,504	175,000	885,673
Additions	-	-	-	27,245
	<u>10,000</u>	<u>200,504</u>	<u>175,000</u>	<u>912,918</u>
At 31 July 2023	<u>10,000</u>	<u>200,504</u>	<u>175,000</u>	<u>912,918</u>
DEPRECIATION				
At 1 August 2022	-	-	-	-
Charge for year	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 July 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET BOOK VALUE				
At 31 July 2023	<u>10,000</u>	<u>200,504</u>	<u>175,000</u>	<u>912,918</u>
At 31 July 2022	<u>10,000</u>	<u>200,504</u>	<u>175,000</u>	<u>885,673</u>

Madina Mosque Cardiff

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2023**

7. TANGIBLE FIXED ASSETS - continued

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 August 2022	6,221	4,077	22,350	3,525	1,307,350
Additions	-	-	-	794	28,039
At 31 July 2023	6,221	4,077	22,350	4,319	1,335,389
DEPRECIATION					
At 1 August 2022	3,673	2,407	10,151	2,815	19,046
Charge for year	509	333	3,050	496	4,388
At 31 July 2023	4,182	2,740	13,201	3,311	23,434
NET BOOK VALUE					
At 31 July 2023	2,039	1,337	9,149	1,008	1,311,955
At 31 July 2022	2,548	1,670	12,199	710	1,288,304

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.23 £	31.7.22 £
Other debtors	641	641

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.23 £	31.7.22 £
Trade creditors	1	(1)
Taxation and social security	(208)	1,198
	(207)	1,197

10. MOVEMENT IN FUNDS

	At 1.8.22 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
Unrestricted Funds	1,042,562	138,982	1,181,544
Restricted funds			
Restricted funds	1,068,873	-	1,068,873
TOTAL FUNDS	2,111,435	138,982	2,250,417

Madina Mosque Cardiff

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

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	466,370	(327,388)	138,982
Restricted funds			
Restricted funds	11,845	(11,845)	-
TOTAL FUNDS	<u>478,215</u>	<u>(339,233)</u>	<u>138,982</u>

Comparatives for movement in funds

	At 1.8.21 £	Net movement in funds £	Transfers between funds £	At 31.7.22 £
Unrestricted funds				
Unrestricted Funds	806,775	142,364	93,423	1,042,562
Restricted funds				
Restricted funds	1,162,296	-	(93,423)	1,068,873
TOTAL FUNDS	<u>1,969,071</u>	<u>142,364</u>	<u>-</u>	<u>2,111,435</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Funds	430,561	(288,197)	142,364
Restricted funds			
Restricted funds	6,382	(6,382)	-
TOTAL FUNDS	<u>436,943</u>	<u>(294,579)</u>	<u>142,364</u>

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

	At 1.8.21 £	Net movement in funds £	Transfers between funds £	At 31.7.23 £
Unrestricted funds				
Unrestricted Funds	806,775	281,346	93,423	1,181,544
Restricted funds				
Restricted funds	1,162,296	-	(93,423)	1,068,873
TOTAL FUNDS	<u>1,969,071</u>	<u>281,346</u>	<u>-</u>	<u>2,250,417</u>

Madina Mosque Cardiff

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

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	896,931	(615,585)	281,346
Restricted funds			
Restricted funds	18,227	(18,227)	-
TOTAL FUNDS	<u>915,158</u>	<u>(633,812)</u>	<u>281,346</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2023.

Madina Mosque Cardiff

Detailed Statement of Financial Activities
for the Year Ended 31 July 2023

	31.7.23	31.7.22
	£	£
INCOME		
Donations		
Charity appeals	11,845	6,383
General donations	42,828	33,657
Jummah collections	57,138	52,938
Penny boxes	786	7,808
Funeral services	327,017	290,521
Eid collections	4,492	5,438
Funeral donations	782	1,830
Website advertisement	540	540
CAF donations	31,820	36,261
Taraveeh collections	757	1,172
Casket sales	210	395
	478,215	436,943
Total incoming resources	478,215	436,943
EXPENDITURE		
Expenses		
Unrestricted expenditure		
Wages	33,213	35,039
Pensions	413	384
Repairs & maintenance	2,768	78
Rates and water	776	187
Insurance	1,859	1,630
Light and heat	2,385	1,242
Telephone and broadband	564	706
Postage and stationery	146	-
Cleaning	48	-
Gift aid fees	840	-
Computer costs	169	-
Education	-	95
Bank charges	263	420
Teacher fees	12,931	7,394
	56,375	47,175
Depreciation		
Plant and machinery	510	637
Fixtures and fittings	334	417
Motor vehicles	3,050	1,566
Computer equipment	496	350
	4,390	2,970
Funeral expenditure		
Cemetery fees	204,605	191,498
Coffin fees	11,660	17,205
Motor expenses	2,330	1,910
Sub contractors	43,078	25,114
Hire of carriage	-	2,325
Carried forward	261,673	238,052

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 2023

	31.7.23	31.7.22
	£	£
Funeral expenditure		
Brought forward	261,673	238,052
Cargo	4,950	-
	<hr/>	<hr/>
	266,623	238,052
Restricted expenditure		
Charity appeals	11,845	6,382
	<hr/>	<hr/>
Total resources expended	339,233	294,579
	<hr/>	<hr/>
Net income	<u>138,982</u>	<u>142,364</u>

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Parties involved with this document

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Mon, 13th Nov 2023 21:55:34 UTC	Mohammed Ilyas - Signer (3fa3d7a809ab3de997a0b671c0bbb32e)

Audit history log

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