

ZAKARIA MASJID AND TABLIGHI CENTRE'S TRUST

England & Wales · Charity number 1045869

Details

Status Registered

Legal form Other

Registered 1995-04-20

Register [View on the Charity Commission register](#)

Contact

Address Zakaria Masjid
22-24 Clarendon Road
Whalley Range
Manchester
M16 8LD

Phone +447985039085

Email ZAKARIAMASJIDMCR@HOTMAIL.COM

Activities

Objects: 1) THE OBJECT OF THE CHARITY IS TO PROMOTE TABLIGH WORK IN THE MUSLIM COMMUNITY AND ADVANCE EDUCATION PARTICULARLY AMONG MUSLIM CHILDREN BY THE FOLLOWING MEANS AND BY SUCH OTHER MEANS AS THE TRUSTEES SHALL THINK FIT A) PROVIDE, MAINTAIN AND ADMINISTER A PLACE OF WORSHIP (MASJID) FOR ALL MUSLIMS; B) PROVIDE ISLAMIC EDUCATION FOR ALL MUSLIMS CHILDREN; C) PROVIDE TUITION IN ARABIC LANGUAGE FOR ALL MUSLIMS WITH A VIEW TO PROMOTING THE TEACHINGS OF HOLY QURAN; D) PROVIDE FACILITIES FOR THE PUBLICATION OF PERIODICALS ON THE MUSLIM FAITH TO MEMBERS OF OTHER FAITHS 2) THE LAND DESCRIBED IN PART 1 OF THE SCHEDULE TO THIS SCHEME SHALL BE MEMBERS OF OTHER FAITHS

Activities: The charity provides education to children and elders. The charity helps individuals and organisations and provide space for religious events etc. The charity also provide grants to other needy organisations and also provide human resource services.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£74,365	£0	-	-
2024-03-31	£80,051	£14,386	-	-
2023-03-31	£106,212	£52,479	-	-
2022-03-31	£52,333	£40,138	-	-
2021-03-31	£20,938	£27,697	-	-

Trustees

Name	Role	Appointed
MUHAMMAD ISHAQ	Chair	
FAYYAZ ARSHAD ALI		2022-04-29
GHULAM MUSTAFA		2022-04-22
MOHAMMAD AFZAL		

ZAKARIA MASJID AND TABLIGHI CENTRE'S TRUST

England & Wales - Charity number 1045869

Accounts

ZAKARIA MASJID AND TABLIGHI CENTRE'S TRUST

ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2025

Registered Charity No: 1045869

ZAKARIA MASJID AND TABLIGHI CENTRE'S TRUST

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TRUSTEES AND PROFESSIONAL ADVISORS

TRUSTEES:

Mr. Muhammed Ishaq (Chair)
Mr. Mohammed Naeem Mugh: (Resigned)
Mr. Mohammad Afzal
Mr. Mohammed Alam (Deceased)
Mr. Fayyaz Arshad Ali
Mr. Ghulam Mustafa

MAIN OFFICE:

22-24 Clarendon Road
Whalley Range
Manchester
M16 8LD

BANKERS:

Natwest Bank Plc
438 Barlow Moor Road
Chorlton
Manchester
M21 0NW

ACCOUNTANTS:

Ferguson & Co
Chartered Certified Accountants
651 Mauldeth Road West
Chorlton
Manchester
M21 7SA

The Trustees present their report and financial statements of the charity for the year ended 31 Mar 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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 UK and Republic of Ireland published (FRS 102) (effective 1 January 2015).

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New trustees are recruited following all recruitment process and a successful induction.

All new trustees are given an induction when they start which gives them up to date information on our services, finances, funding streams, organisational policies and procedures, code of conduct and training on our quality assurance standards. Training is provided for the management committee on roles and responsibilities of a trustee and other relevant training identified to assist and support the work of the trustees.

Achievement & Performance

The Charity provides education to children and elders. The Charity helps individuals and organisations and provides space for religious events etc. The Charity also provides grants to other needy organisations and also provide human resource services.

**ZAKARIA MASJID AND TABLIGHI CENTRE'S TRUST
TRUSTEES REPORT FOR THE YEAR ENDED 31 MAR 2025 (CONTINUED)**

Page 3

There are regular weekly study circles for men, women and children. These include classes on Quranic sciences and commentary, and Tenets of Belief of the Islamic faith. These classes are led by the local Imams and invited guest teachers. Every month we invite a national or international guest speaker to attend the centre to give a talk or seminar and these are very well attended, with over 100 delegates attending from all over Greater Manchester.

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Non-Muslims are welcome to attend any of the centre activities as long as they conform to the expected behaviour and dress code within the mosque.

In recent years we have specifically invited our Non-Muslim neighbours to the Masjid on numerous occasions to better our relationship with them and to socialise with them. We invited our Non-Muslim friends and neighbours to participate in our celebration and feast for Eid-ul-Adha. We also took part in a nationwide initiative of welcoming non-muslims to Mosques as part of the "Visit My Mosque" day held during 2020. Since Mar 2018, we have teamed-up with the Myriad Foundation to help distribute food to the needy in the local area.

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In addition the centre has welcomed several high profile dignitaries over the year, from both the local British community and the wider worldwide Muslim community

There are times during the course of the year when the centre is busier than normal. These listed below:

(a) Friday

Friday is the holiest day of the week for Muslims and special prayers are offered around early afternoon on this day.

(b) Ramadhan

The month of Ramadhan is the period when members of the Muslim community are fasting during the day. The normal prayers are attended by above average numbers and special prayers are offered in the evenings. Food and light refreshments are provided for the attendees in the evening every night of Ramadhan. During the last ten days of Ramadhan the centre is open 24 hours of the day.

(c) Eids

The Eid festival is celebrated twice every year by the Muslim community and once again the centre plays its full role in serving the need of the community. The first Eid is celebrated at the end of Ramadhan to mark the passing of the holy month and the second one is held approximately two and half months later to celebrate the end of the annual pilgrimage to Mecca, the Hajj. On Eid days due to the large numbers attending the centre for special morning prayers; we hold three separate prayers to accommodate the extra attendees. The first prayer in Urdu is held at 8.30am, the second in English is held at 9.30am and the third in Arabic is held at 10.30am.

Charitable Objectives

1) The objectoive of the charity is to promote Tabligh work in the muslimcommunity and advance education aparticularly among muslim children by the following means and by other means as the trustee shall think fit by:

- a) provide, maintain and admister a place of worship (Masjid) for all muslims;
- b) provide Islamic education for all muslim children;
- c) provide tuition in arabic language for all muslims with a view to promoting the teachings of Holy Quran;
- d) provide facilities for the publication of periodicals on the muslim faith and to members of other faiths

2) The land described in part 1 of the schedule to this scheme shall be members of others fatiths.

Financial Review

In the year to 31 Mar 2025 the charity had a total income of £74,365 (£80,051 - 2024) and total expenditure of -£601 (£14,386 - 2024). This resulted in a net (loss)/surplus for the year of £74,966 (£65,665 - 2024). During this period the charity have used funds collected in the current period to maintain activity levels. At the end of the financial year unrestricted reserves stood at £597,793 (£522,827 - 2024).

Investment powers and policy

The cash balance held in unrestricted reserves at 31 Mar 2025 was £78,858 (£183,272 - 2024). The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 2 years of unrestricted charitable expenditure. In addition Charity has a reserve funds of £100,000 always saved in building account for any contingencies.

The Trustees consider, having regard to the budget for the next twelve months, that the charity is a going concern.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

TRUSTEES REPORT FOR THE YEAR ENDED 31 MAR 2025 (CONTINUED)

Trustees responsibilities in relation to the financial statements

The charity trustees are responsible for preparing the annual report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Practice).

The law applicable to Charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing the accounts, the Trustees are required to;

- 1 Select suitable accounting principles and then apply them consistently;
- 2 Observe the methods and principles in the applicable Charities SORP;
- 3 Make judgements and estimates that are reasonable and prudent;
- 4 State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- 5 Prepare the financial statements on a going concern basis unless it is appropriate the presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accurate at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detention of fraud and other irregularities.

Approved by the trustees and signed on their behalf by;


.....

Mr. Muhammed Ishaq
Trustee

Date: 01/04/2026

Independent Examiner's Report to the Trustees of Zakaria Masjid & Tablighi Centre's Trust

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 7 to 15

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view", and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
 have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M. I. Tayyab

Muhammad Tayyab (FCCA)

Ferguson & Co

651 Mauldeth Road West, Chorlton, Manchester, M21 7SA

Date: 28/03/2026

Statement of Financial Activities

For the year ended 31 March 2025

	Notes	2025		2024	
		£	£	£	£
INCOMING RESOURCES					
		Restricted	General	Restricted	General
INCOME FOR THE YEAR	6		74,365		80,051
		-	74,365	-	80,051
LESS: RESOURCES EXPENDED					
Cost of generating funds					
Expenditure on charitable activities	6		(1,064)		13,837
Governance costs	6		0		0
Support costs	6		463		549
TOTAL RESOURCES EXPENDED		-	(601)	-	14,386
NET INCOME FOR THE YEAR			74,966		65,665
BALANCE BROUGHT FORWARD			522,827		457,162
BALANCE CARRIED FORWARD		-	597,793	-	522,827

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 15 form part of these accounts.

BALANCE SHEET

At 31st March 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible Assets	3	418,935	239,555
CURRENT ASSETS			
Debtors	4	-	-
Reserve account		100,000	100,000
Cash at bank and in hand		78,858	183,272
		<u>178,858</u>	<u>283,272</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Creditors	5	-	-
		<u>-</u>	<u>-</u>
NET CURRENT ASSETS		178,858	283,272
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>597,793</u></u>	<u><u>522,827</u></u>
ACCUMULATED FUNDS			
Unrestricted funds brought forward	7	522,827	457,162
Unrestricted reserves for current year	7	74,966	65,665
		<u><u>597,793</u></u>	<u><u>522,827</u></u>

We approve these accounts and confirm that we have made available all the information and explanations for their preparation.



Trustee

Mr. Muhammed Ishaq

Date: 01/04/2026



Trustee

Mr. Fayyaz Arshad Ali

The notes on pages 10 to 15 form part of these accounts.

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and Charities Act 2011.

Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Income recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Current asset investments

The charity holds no investments

Taxation

The charity is exempt from corporation tax on its charitable activities

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs undertaken to further the process of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities.

Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the

Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Fixtures & Equipment	25% on cost
Computers & Equipment	25% on cost
Play Equipment	25% on cost

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and at hand

The charity's cash at bank and in hand includes the availability of funds as at 31st March 2025.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pensions

Employees of the charity have been auto enrolled onto a pension scheme to which the charity contributes.

2.STAFF COSTS

	2025	2024
Staff salaries, E'er NIC & Pension	-	7,709

The average number of employee during the year were;

	Number	Number
Administration	2	2
Volunteers	4	4

NOTES TO THE ACCOUNTS
For the year ended 31 March 2025

3. TANGIBLE FIXED ASSETS

COST	Other Equipment £	Land & Building £	TOTAL £
At 1 April 2024	2,977	236,578	239,555
Additions	-	179,380	179,380
At 31 March 2025	<u>2,977</u>	<u>415,958</u>	<u>418,935</u>
NET BOOK VALUE			
At 31 March 2025	<u>2,977</u>	<u>415,958</u>	<u>418,935</u>
At 1 April 2024	<u>2,977</u>	<u>236,578</u>	<u>239,555</u>

Land & building includes 22-24 Clarendon Road and 90 College Road.

4. DEBTORS

	2025 £	2024 £
There are no debtors	-	-
	<u>-</u>	<u>-</u>

5. CREDITORS

	2025 £	2024 £
Creditors & accruals	-	-
	<u>-</u>	<u>-</u>

NOTES TO THE ACCOUNTS

For the year ended 31 March 2025

6. ANALYSIS OF INCOME AND EXPENDITURE

Income	31 March 2025			31 March 2024		
	General	Restr- icted	Total	General	Restr- icted	Total
Donations & Legacies (inc Friday collections)	65,965		65,965	70,091		70,091
Rental income	8,400		8,400	8,400		8,400
Income from Charitable activities						
Fitrana & other collection	-		-	1,560		1,560
	<u>74,365</u>	<u>-</u>	<u>74,365</u>	<u>80,051</u>	<u>-</u>	<u>80,051</u>
Expenditure on charitable activities;						
Wages & Salaries and Pension	-		-	7,709		7,709
Heat and light	(1,064)		(1,064)	5,193		5,193
Telephone, water & ground rent	-		-	935		935
	<u>(1,064)</u>	<u>-</u>	<u>(1,064)</u>	<u>13,837</u>	<u>-</u>	<u>13,837</u>
Governance Costs;						
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support Costs;						
Insurance	463		463	549		549
	<u>463</u>	<u>-</u>	<u>463</u>	<u>549</u>	<u>-</u>	<u>549</u>
NET INCOME	<u>74,966</u>	<u>-</u>	<u>74,966</u>	<u>65,665</u>	<u>-</u>	<u>65,665</u>
FUNDS BROUGHT FORWARD	522,827		522,827	457,162		457,162
FUNDS CARRIED FORWARD	<u>597,793</u>	<u>-</u>	<u>597,793</u>	<u>522,827</u>	<u>-</u>	<u>522,827</u>

NOTES TO THE ACCOUNTS

For the year ended 31 March 2025

7. ACCUMULATED FUNDS

	GENERAL FUNDS £	RESTRICTED FUNDS £	TOTAL £
Balance at 31 March 2024	522,827	-	522,827
Net income	74,966	-	74,966
Balance at 31 March 2025	<u>597,793</u>	<u>-</u>	<u>597,793</u>

8. CONTROLLING PARTY

Charity in under the share control of Trustees named on page 1 of the accounts.

9. RELATED PARTY TRANSACTION

There has been no transaction with the trustess during the year in any form. (2024 - nil)

ZAKARIA MASJID AND TABLIGHI CENTRE'S TRUST

England & Wales - Charity number 1045869

Accounts

ZAKARIA MASJID AND TABLIGHI CENTRE'S TRUST

ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2024

Registered Charity No: 1045869

ZAKARIA MASJID AND TABLIGHI CENTRE'S TRUST

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Mr. Mohammad Afzal
Mr. Mohammed Naeem Mughal
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(c) Eids

The Eid festival is celebrated twice every year by the Muslim community and once again the centre plays its full role in serving the need of the community. The first Eid is celebrated at the end of Ramadhan to mark the passing of the holy month and the second one is held approximately two and half months later to celebrate the end of the annual pilgrimage to Mecca, the Hajj. On Eid days due to the large numbers attending the centre for special morning prayers; we hold three separate prayers to accommodate the extra attendees. The first prayer in Urdu is held at 8.30am, the second in English is held at 9.30am and the third in Arabic is held at 10.30am.

Charitable Objectives

- 1) The objectoive of the charity is to promote Tabligh work in the muslimcommunity and advance education aparticularly among muslim children by the following means and by other means as the trustee shall think fit by:
 - a) provide, maintain and admister a place of worship (Masjid) for all muslims;
 - b) provide Islamic education for all muslim children;
 - c) provide tuition in arabic language for all muslims with a view to promoting the teachings of Holy Quran;
 - d) provide facilities for the publication of periodicals on the muslim faith and to members of other faiths
- 2) The land described in part 1 of the schedule to this scheme shall be members of others fatiths.

**ZAKARIA MASJID AND TABLIGHI CENTRE'S TRUST
TRUSTEES REPORT FOR THE YEAR ENDED 31 MAR 2024 (CONTINUED)**

Page 5

Financial Review

In the year to 31 Mar 2024 the charity had a total income of £80,051 (£106,212 - 2023) and total expenditure of £14,386 (£52,479 - 2023). This resulted in a net (loss)/surplus for the year of £65,665 (£53,733 - 2023). During this period the charity have used funds collected in the current period to maintain activity levels. At the end of the financial year unrestricted reserves stood at £522,827 (£457,162 - 2023).

Investment powers and policy

The cash balance held in unrestricted reserves at 31 Mar 2024 was £183,272 (£185,688 - 2023). The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 2 years of unrestricted charitable expenditure. In addition Charity has a reserve funds of £100,000 always saved in building account for any contingencies.

The Trustees consider, having regard to the budget for the next twelve months, that the charity is a going concern.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

TRUSTEES REPORT FOR THE YEAR ENDED 31 MAR 2024 (CONTINUED)

Trustees responsibilities in relation to the financial statements

The charity trustees are responsible for preparing the annual report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Practice).

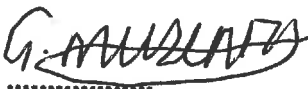
The law applicable to Charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing the accounts, the Trustees are required to;

- 1 Select suitable accounting principles and then apply them consistently;
- 2 Observe the methods and principles in the applicable Charities SORP;
- 3 Make judgements and estimates that are reasonable and prudent;
- 4 State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- 5 Prepare the financial statements on a going concern basis unless it is appropriate the presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accurate at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detention of fraud and other irregularities.

Approved by the trustees and signed on their behalf by;



Mr. Ghulam Mustafa
Trustee

Date:

Independent Examiner's Report to the Trustees of Zakaria Masjid & Tablighi Centre's Trust

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 7 to 15

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view", and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
 have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Muhammad Tayyab (FCCA)

Ferguson & Co

651 Mauldeth Road West, Chorlton, Manchester, M21 7SA

Date: 14/02/2025

Statement of Financial Activities

For the year ended 31 March 2024

	Notes	2024		2023	
		£	£	£	£
INCOMING RESOURCES		Restricted	General	Restricted	General
INCOME FOR THE YEAR	6		80,051		106,212
		-	80,051	-	106,212
LESS: RESOURCES EXPENDED					
Cost of generating funds					
Expenditure on charitable activities	6		13,837		42,863
Governance costs	6		0		7,194
Support costs	6		549		2,422
TOTAL RESOURCES EXPENDED		-	14,386	-	52,479
NET INCOME FOR THE YEAR			65,665		53,733
BALANCE BROUGHT FORWARD			457,162		403,429
BALANCE CARRIED FORWARD		-	522,827	-	457,162

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

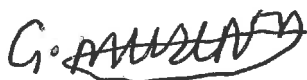
The notes on pages 10 to 15 form part of these accounts.

BALANCE SHEET

At 31st March 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible Assets	3	239,555	171,474
CURRENT ASSETS			
Debtors	4	-	-
Reserve account		100,000	100,000
Cash at bank and in hand		183,272	185,688
		<u>283,272</u>	<u>285,688</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Creditors	5	0	0
		<u>0</u>	<u>0</u>
NET CURRENT ASSETS		283,272	285,688
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>522,827</u></u>	<u><u>457,162</u></u>
ACCUMULATED FUNDS			
Unrestricted funds brought forward	7	457,162	403,429
Unrestricted reserves for current year	7	65,665	53,733
		<u><u>522,827</u></u>	<u><u>457,162</u></u>

We approve these accounts and confirm that we have made available all the information and explanations for their preparation.



Trustee
Mr. Ghulam Mustafa
Date :



Trustee
Mr. Fayyaz Arshad Ali

The notes on pages 10 to 15 form part of these accounts.

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and Charities Act 2011.

Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Income recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees annual report for more information about

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Current asset investments

The charity holds no investments

Taxation

The charity is exempt from corporation tax on its charitable activities

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs undertaken to further the process of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities.

Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the

Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Fixtures & Equipment	25% on cost
Computers & Equipment	25% on cost
Play Equipment	25% on cost

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and at hand

The charity's cash at bank and in hand includes the availability of funds as at 31st March 2024.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pensions

Employees of the charity have been auto enrolled onto a pension scheme to which the charity contributes.

2.STAFF COSTS

	2024	2023
Staff salaries, E'er NIC & Pension	7,709	24,397

The average number of employee during the year were;

	Number	Number
Administration	2	2
Volunteers	4	4

NOTES TO THE ACCOUNTS
For the year ended 31 March 2024

3. TANGIBLE FIXED ASSETS

COST	Other Equipment £	Land & Building £	TOTAL £
At 1 April 2023	2,977	168,497	171,474
Additions		68,081	68,081
At 31 March 2024	<u>2,977</u>	<u>236,578</u>	<u>239,555</u>
NET BOOK VALUE			
At 31 March 2024	<u>2,977</u>	<u>236,578</u>	<u>239,555</u>
At 1 April 2023	<u>2,977</u>	<u>168,497</u>	<u>171,474</u>

Land & building includes £126,083 and £42,414 for 22-24 Clarendon Road and 90 College Road respectively.

4. DEBTORS

	2024 £	2023 £
There are no debtors	-	-
	<u>-</u>	<u>-</u>

5. CREDITORS

	2024 £	2023 £
Creditors & accruals	0	0
	<u>0</u>	<u>0</u>

NOTES TO THE ACCOUNTS

For the year ended 31 March 2024

6. ANALYSIS OF INCOME AND EXPENDITURE

Income	31 March 2024			31 March 2023		
	General	Restr- icted	Total	General	Restr- icted	Total
Donations & Legacies (Friday collections)	61,063		61,063	75,826		75,826
Religious Instructions fees	-		-	10,250		10,250
Donations & Legacies (Mosque Box)	9,028		9,028	10,239		10,239
Rental income	8,400		8,400	8,700		8,700
Income from Charitable activities						
COVID-19 Grant	-		-	-		-
Lillah, Sadaqa & Jamat collections	-		-	-		-
Fitrana & other collection	1,560		1,560	1,197		1,197
	<u>80,051</u>	<u>-</u>	<u>80,051</u>	<u>106,212</u>	<u>-</u>	<u>106,212</u>
Expenditure on charitable activities;						
Wages & Salaries and Pension	7,709		7,709	26,423		26,423
Religious Instructions fees	-		-	10,250		10,250
Fitrana, sadaka and other donations	-		-	1,510		1,510
Heat and light	5,193		5,193	4,680		4,680
Telephone, water & ground rent	935		935	-		-
	<u>13,837</u>	<u>-</u>	<u>13,837</u>	<u>42,863</u>	<u>-</u>	<u>42,863</u>
Governance Costs;						
Security	-		-	3,594		3,594
Other professional fees	-		-	3,600		3,600
Accountancy & Payroll	-		-	-		-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,194</u>	<u>-</u>	<u>7,194</u>
Support Costs;						
Sundry Expenses	-		-	1,460		1,460
Repairs & msintensnce	-		-	662		662
Insurance	549		549	300		300
	<u>549</u>	<u>-</u>	<u>549</u>	<u>2,422</u>	<u>-</u>	<u>2,422</u>
NET INCOME	<u>65,665</u>	<u>-</u>	<u>65,665</u>	<u>53,733</u>	<u>-</u>	<u>53,733</u>
FUNDS BROUGHT FORWARD	457,162		457,162	403,429		403,429
FUNDS CARRIED FORWARD	<u>522,827</u>	<u>-</u>	<u>522,827</u>	<u>457,162</u>	<u>-</u>	<u>457,162</u>

NOTES TO THE ACCOUNTS

For the year ended 31 March 2024

7. ACCUMULATED FUNDS

	GENERAL FUNDS £	RESTRICTED FUNDS £	TOTAL £
Balance at 31 March 2023	457,162	-	457,162
Net income	65,665	-	65,665
Balance at 31 March 2024	<u>522,827</u>	<u>-</u>	<u>522,827</u>

8. CONTROLLING PARTY

Charity in under the share control of Trustees named on page 1 of the accounts.

9. RELATED PARTY TRANSACTION

There has been no transaction with the trustess during the year in any form. (2023 - nil)

ZAKARIA MASJID AND TABLIGHI CENTRE'S TRUST

England & Wales - Charity number 1045869

Accounts

ZAKARIA MASJID AND TABLIGHI CENTRE'S TRUST

ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2022

Registered Charity No: 1045869

**Ferguson & Co
Chartered Certified Accountants
651 Mauldeth Road West
Chorlton
Manchester
M21 7SA**

ZAKARIA MASJID AND TABLIGHI CENTRE'S TRUST

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2-5	Trustees Report
6	Statement of Trustees' responsibilities for the accounts
7	Independent Review
8	Statement of financial activities
9	Balance Sheet
10-15	Notes to the accounts

TRUSTEES AND PROFESSIONAL ADVISORS

TRUSTEES: Mr. Mahomed Iqbal Yusuf deceased in 2022
Mr. Mohammad Afzal
Mr. Mohammed Naeem Mughal
Mr. Muhammed Ishaq (Chair)
Mr. Mohammed Alam
Mr. Fayyaz Arshad Ali - appointed on 29/04/2022
Mr. Ghulam Mustafa - appointed on 22/04/2022

MAIN OFFICE: 22-24 Clarendon Road
Whalley Range
Manchester
M16 8LD

BANKERS: Natwest Bank Plc
438 Barlow Moor Road
Chorlton
Manchester
M21 0NW

ACCOUNTANTS: Ferguson & Co
Chartered Certified Accountants
651 Mauldeth Road West
Chorlton
Manchester
M21 7SA

The Trustees present their report and financial statements of the charity for the year ended 31 Mar 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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 UK and Republic of Ireland published (FRS 102) (effective 1 January 2015).

STATUS

Zakaria Masjid and Tablighi Centre's Trust is a registered charity under the charity number 1045869. It has no taxable activities and is therefore not liable to UK taxation. It is, however, unable to reclaim VAT on expenditure incurred.

Trustees

The trustees of the charity, under the trust deed, are known as Board members with voting rights. They have no beneficial interest in the charity. All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts. The trustees undertake a skills audit to identify gaps in Board experiences and new trustees are appointed on a 3-year term to fill these gaps. There is an induction and training plan in place for all trustees to strengthen their role in strategic planning. Trustees are also able to access the organisational training plan and attend any that they feel would be beneficial to their role and/or understanding.

Recruitment and Appointment of Trustees

The Trustees of the charity are known as members of the Management Committee. Under the requirements of the deed, members of the Management Committee shall hold office until the end of Annual General Meeting next following their election appointment or co-option and shall be eligible for re-election or re-co-option.

Trustee Induction and Training

New trustees are recruited following all recruitment process and a successful induction.

All new trustees are given an induction when they start which gives them up to date information on our services, finances, funding streams, organisational policies and procedures, code of conduct and training on our quality assurance standards. Training is provided for the management committee on roles and responsibilities of a trustee and other relevant training identified to assist and support the work of the trustees.

Achievement & Performance

The Charity provides education to children and elders. The Charity helps individuals and organisations and provides space for religious events etc. The Charity also provides grants to other needy organisations and also provide human resource services.

There are regular weekly study circles for men, women and children. These include classes on Quranic sciences and commentary, and Tenets of Belief of the Islamic faith. These classes are led by the local Imams and invited guest teachers. Every month we invite a national or international guest speaker to attend the centre to give a talk or seminar and these are very well attended, with over 100 delegates attending from all over Greater Manchester.

During the weekend we have Arabic learning classes and our ladies have their own circles which act as a platform to discuss religious matters as well as any social issues they may be facing.

Non-Muslims are welcome to attend any of the centre activities as long as they conform to the expected behaviour and dress code within the mosque.

In the past year alone we have specifically invited our Non-Muslim neighbours to the Masjid on numerous occasions to better our relationship with them and to socialise with them. We invited our Non-Muslim friends and neighbours to participate in our celebration and feast for Eid-ul-Adha. We also took part in a nationwide initiative of welcoming non-muslims to Mosques as part of the "Visit My Mosque" day held during 2020. Since Mar 2018, we have teamed-up with the Myriad Foundation to help distribute food to the needy in the local area.

The centre has also been active in liaising with Manchester City Council and Greater Manchester Police (GMP) on community cohesion work. Members of the trust and the Imam have been instrumental in developing and delivering an 'Islamic Awareness Course' suitable for personnel within the public sector who come into contact with Muslims in the public arena, for example the Police, Prison Service, NHS, Council, Senior Managers and Policy Makers.

In addition the centre has welcomed several high profile dignitaries over the year, from both the local British community and the wider worldwide Muslim community

There are times during the course of the year when the centre is busier than normal. These listed below:

(a) Friday

Friday is the holiest day of the week for Muslims and special prayers are offered around early afternoon on this day.

(b) Ramadhan

The month of Ramadhan is the period when members of the Muslim community are fasting during the day. The normal prayers are attended by above average numbers and special prayers are offered in the evenings. Food and light refreshments are provided for the attendees in the evening every night of Ramadhan. During the last ten days of Ramadhan the centre is open 24 hours of the day.

(c) Eids

The Eid festival is celebrated twice every year by the Muslim community and once again the centre plays its full role in serving the need of the community. The first Eid is celebrated at the end of Ramadhan to mark the passing of the holy month and the second one is held approximately two and half months later to celebrate the end of the annual pilgrimage to Mecca, the Hajj. On Eid days due to the large numbers attending the centre for special morning prayers; we hold three separate prayers to accommodate the extra attendees. The first prayer in Urdu is held at 8.30am, the second in English is held at 9.30am and the third in Arabic is held at 10.30am.

Charitable Objectives

- 1) The objective of the charity is to promote Tabligh work in the muslim community and advance education particularly among muslim children by the following means and by other means as the trustee shall think fit by:
 - a) provide, maintain and admister a place of worship (Masjid) for all muslims;
 - b) provide Islamic education for all muslim children;
 - c) provide tuition in arabic language for all muslims with a view to promoting the teachings of Holy Quran;
 - d) provide facilities for the publication of periodicals on the muslim faith and to members of other faiths
- 2) The land described in part 1 of the schedule to this scheme shall be members of others fatiths.

Financial Review

In the year to 31 Mar 2021 the charity had a total income of £52,333 (£20,938 - 2021) and total expenditure of £40,138 (£27,697 - 2021). This resulted in a net (loss)/surplus for the year of £12,195 (-£6,759 - 2021). During this period the charity have used funds collected in the current period to maintain activity levels. At the end of the financial year unrestricted reserves stood at £403,429 (£391,234 - 2021).

Investment powers and policy

The cash balance held in unrestricted reserves at 31 Mar 2022 was £131,955 (£119,760 - 2021). The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 2 years of unrestricted charitable expenditure. In addition Charity has a reserve funds of £100,000 always saved in building account for any contingencies.

The Trustees consider, having regard to the budget for the next twelve months, that the charity is a going concern.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

TRUSTEES REPORT FOR THE YEAR ENDED 31 MAR 2022 (CONTINUED)

Trustees responsibilities in relation to the financial statements

The charity trustees are responsible for preparing the annual report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Practice).

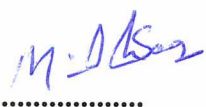
The law applicable to Charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing the accounts, the Trustees are required to;

- 1 Select suitable accounting principles and then apply them consistently;
- 2 Observe the methods and principles in the applicable Charities SORP;
- 3 Make judgements and estimates that are reasonable and prudent;
- 4 State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- 5 Prepare the financial statements on a going concern basis unless it is appropriate the presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accurate at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detention of fraud and other irregularities.

Approved by the trustees and signed on their behalf by;



.....
Mr. Muhammed Ishaq
Trustee

Date: 31/01/2023

Independent Examiner's Report to the Trustees of Zakaria Masjid & Tablighi Centre's Trust

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 7 to 15

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

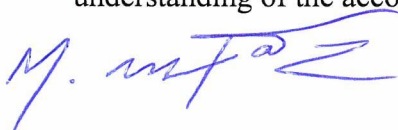
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
 have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Muhammad Tayyab (FCCA)

Ferguson & Co

651 Mauldeth Road West, Chorlton, Manchester, M21 7SA

Date:

Statement of Financial Activities

For the year ended 31 March 2022

	Notes	2022		2021	
		£	£	£	£
INCOMING RESOURCES		Restricted	General	Restricted	General
INCOME FOR THE YEAR	6		52,333		20,938
		-	52,333	-	20,938
LESS: RESOURCES EXPENDED					
Cost of generating funds					
Expenditure on charitable activities	6		39,935		27,354
Governance costs	6		0		0
Support costs	6		203		343
TOTAL RESOURCES EXPENDED		-	40,138	-	27,697
NET INCOME FOR THE YEAR			12,195		(6,759)
BALANCE BROUGHT FORWARD			391,234		397,993
BALANCE CARRIED FORWARD		-	403,429	-	391,234

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 15 form part of these accounts.

BALANCE SHEET

At 31st March 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible Assets	3	171,474	171,474
CURRENT ASSETS			
Debtors	4	-	-
Cash at bank and in hand		231,955	219,760
		<u>231,955</u>	<u>219,760</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Creditors	5	0	0
		<u>0</u>	<u>0</u>
NET CURRENT ASSETS		231,955	219,760
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>403,429</u></u>	<u><u>391,234</u></u>
ACCUMULATED FUNDS			
Unrestricted funds brought forward	7	391,234	397,993
Unrestricted reserves for current year	7	12,195	(6,759)
		<u><u>403,429</u></u>	<u><u>391,234</u></u>

We approve these accounts and confirm that we have made available all the information and explanations for their preparation.

Trustee



Mr. Muhammed Ishaq

Date : 31/01/2023

Trustee



Mr. Fayyaz Arshad Ali

The notes on pages 10 to 15 form part of these accounts.

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and Charities Act 2011.

Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Income recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Current asset investments

The charity holds no investments

Taxation

The charity is exempt from corporation tax on its charitable activities

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs undertaken to further the process of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities.

Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Fixtures & Equipment	25% on cost
Computers & Equipment	25% on cost
Play Equipment	25% on cost

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and at hand

The charity's cash at bank and in hand includes the availability of funds as at 31st March 2022.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pensions

Employees of the charity have been auto enrolled onto a pension scheme to which the charity contributes.

2.STAFF COSTS

	2022	2021
Staff salaries, E'er NIC & Pension	24,397	23,819
The average number of employee during the year were;	Number	Number
Administration	2	2
Volunteers	4	4

NOTES TO THE ACCOUNTS
For the year ended 31 March 2022

3. TANGIBLE FIXED ASSETS

COST	Other Equipment £	Land & Building £	TOTAL £
At 1 April 2021	2,977	168,497	171,474
Additions			0
At 31 March 2022	<u>2,977</u>	<u>168,497</u>	<u>171,474</u>
 NET BOOK VALUE			
At 31 March 2022	<u>2,977</u>	<u>168,497</u>	<u>171,474</u>
At 1 April 2021	<u>2,977</u>	<u>168,497</u>	<u>171,474</u>

Land & building includes £126,083 and £42,414 for 22-24 Clarendon Road and 90 College Road respectively.

4. DEBTORS

	2022 £	2021 £
There are no debtors	-	-
	<u>-</u>	<u>-</u>

5. CREDITORS

	2022 £	2021 £
Creditors & accruals	0	0
	<u>0</u>	<u>0</u>

NOTES TO THE ACCOUNTS

For the year ended 31 March 2022

6. ANALYSIS OF INCOME AND EXPENDITURE

Income	31 March 2022			31 March 2021		
	General	Restr- icted	Total	General	Restr- icted	Total
Donations & Legacies (Friday collections)	21,434		21,434	10,802		10,802
Religious Instructions fees	9,240		9,240	-		-
Donations & Legacies (Mosque Box)	9,559		9,559	-		-
Rental income	9,400		9,400	8,400		8,400
Income from Charitable activities						
COVID-19 Grant			-	1,736		1,736
Lillah, Sadaqa & Jamat collections	1,757		1,757	-		-
Fitrana & other collection	943		943	-		-
	<u>52,333</u>	<u>-</u>	<u>52,333</u>	<u>20,938</u>	<u>-</u>	<u>20,938</u>
Expenditure on charitable activities;						
Wages & Salaries and Pension	24,397		24,397	23,819		23,819
Religious Instructions fees	9,240		9,240	-		-
Fitrana, sadaka and other donations	1,906		1,906	-		-
Heat and light	4,392		4,392	3,241		3,241
Telephone, water & ground rent			-	294		294
	<u>39,935</u>	<u>-</u>	<u>39,935</u>	<u>27,354</u>	<u>-</u>	<u>27,354</u>
Governance Costs;						
Accountancy & Payroll			-	-		-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support Costs;						
Sundry Expenses			-	-		-
Repairs & msintensnce			-	-		-
Insurance	203		203	343		343
	<u>203</u>	<u>-</u>	<u>203</u>	<u>343</u>	<u>-</u>	<u>343</u>
NET INCOME	<u>12,195</u>	<u>-</u>	<u>12,195</u>	<u>6,759</u>	<u>-</u>	<u>6,759</u>
FUNDS BROUGHT FORWARD	391,234		391,234	397,993		397,993
FUNDS CARRIED FORWARD	<u>403,429</u>	<u>-</u>	<u>403,429</u>	<u>391,234</u>	<u>-</u>	<u>391,234</u>

NOTES TO THE ACCOUNTS

For the year ended 31 March 2022

7. ACCUMULATED FUNDS

	GENERAL FUNDS £	RESTRICTED FUNDS £	TOTAL £
Balance at 31 March 2021	391,234	-	391,234
Net income	12,195	-	12,195
Balance at 31 March 2022	<u>403,429</u>	<u>-</u>	<u>403,429</u>

8. CONTROLLING PARTY

Charity in under the share control of Trustees named on page 1 of the accounts.

9. RELATED PARTY TRANSACTION

There has been no transaction with the trustess during the year in any form. (2021 - nil)