

**MADINA MOSQUE AND MUSLAMIC COMMUNITY CENTRE**

**TRUSTEES REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDING 31 DECEMBER 2024**

**AN INCORPORATED REGISTERED  
CHARITY NUMBER: 1051556**

**ABBHEY & CO ASSOCIATES  
1ST FLOOR ABBHEY HOUSE  
270-272 LEVER STREET  
BOLTON  
BL3 6PD**

# **MADINA MOSQUE AND MUSLAMIC COMMUNITY CENTRE**

## **CONTENTS INFORMATION**

### **FOR THE YEAR ENDING 31 DECEMBER 2024**

#### **Index to Financial Statements**

|                                   | <b>Page</b> |
|-----------------------------------|-------------|
| Charity Information               | 3           |
| Trustees Report                   | 4-6         |
| Accountants Report                | 7           |
| Accounting Policies               | 8-9         |
| Income & Expenditure Account      | 10          |
| Statement of Financial Activities | 11          |
| Balance Sheet                     | 12          |
| Notes to the Accounts             | 13-16       |

## **MADINA MOSQUE AND MUSLAMIC COMMUNITY CENTRE**

### **CHARITY INFORMATION**

#### **FOR THE YEAR ENDING 31 DECEMBER 2024**

##### **Trustees**

Muhammad Hanif (General Secretary)  
Haji Mohammad Saleem  
Mohammad Aslam  
Miah Khan  
Anjum Hanif  
Mohammed Afzal  
Majid Dad  
Khalil Ahmed Choudhry  
Muhammad Asif  
Munir Ahmed (Treasurer)  
Fiaz Khan  
Nasir Ahmed  
Shabaz Khan

##### **Registered Charity Number**

1051556

##### **Principal Address**

3 Gower Street  
Bolton  
BL1 4BG

##### **Bankers**

Lloyds TSB  
Hotel St  
Bolton  
BL1

##### **Solicitors**

AFG & Co  
Mawdsley Chambers  
17 & 20 Mawdsley Street  
Bolton  
BL1 1LE

##### **Accountants**

Abbey & Co Associates  
1st Floor, Abbey House  
270-272 Lever Street  
Bolton  
BL3 6PD

## **MADINA MOSQUE AND MUSLAMIC COMMUNITY CENTRE**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDING 31 DECEMBER 2024**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

The Madina Mosque Muslamic Community Centre is an unincorporated registered charity governed by its Constitution which was adopted on 28 October 1996.

#### **Appointment of Managing Trustees and Mosque Committee**

The Managing Trustees and Mosque Committee are elected by the members of the organisation for a three year period. The Executive Committee, comprising of the President, Treasurer and General Secretary are elected annually.

The Mosque Committee were re-elected in accordance with the Charity's constitution, at a General Meeting held on 3rd February 2019.

### **OBJECTIVES AND ACTIVITIES**

- \* To advance the religion of Islam with the traditions of Sunni Bralvi, and in particular by the provision of religious ceremonies and the teachings of the Holy Quran.
- \* To advance education by the teaching of Urdu.
- \* To promote any charitable purpose for the benefit of people of the Muslim faith.

### **ACHIEVEMENTS AND PERFORMANCE**

The Charity provides various facilities at its new Mosque at Gower Street, Bolton, the main one being the provision of prayers 5 times a day. These are attended by a minimum of 40 people, with over 200 for the main Friday prayers.

We have a special computer room furnished with 12 computers where the students doing academic studies can carry out research. We also have facilities attending to the disabled, such as a lift. We also have facilities for ablution on both floors separated for boys and girls. The Mosque is fully fitted with a sound system and a sophisticated CCTV system which consists of 19 cameras located throughout the Mosque inside and out. The Mosque also has kitchen facilities. A new extension has been built to expand the premises and services.

The Mosque provides facilities for funeral preparations and prayers. There are also facilities for Islamic weddings.

The Mosque holds sporting activities for a wide range of children. The Mosque does have a variety of sports and sports competitions between various mosques are also held.

At this moment there are over 200 students consisting of boys and girls who are also taking Islamic education at the Mosque. There are 8 classes taught by 8 teachers consisting of 4 male and 4 female teachers. There are currently 18 students learning to recite the Holy Quran from memory.

There are special youth prayers every Monday evening which incorporate an educational element.

The Mosque also holds exams to track the student's progress throughout the Mosque children can gain trophies and prizes for good grades.

## **MADINA MOSQUE AND MUSLAMIC COMMUNITY CENTRE**

### **REPORT OF THE TRUSTEES (CONTINUED)**

#### **FOR THE YEAR ENDING 31 DECEMBER 2024**

#### **FINANCIAL REVIEW**

During the year the Charity operated one New Mosque at Gower Street, Bolton. These accounts include income and expenditure and assets and liabilities relating to Gower St, Bolton.

The Trustees are pleased to report a further surplus year, which has enabled them to re-build cash reserves which had been depleted by the cost of building the new Mosque and extension.

#### **Reserves Policy**

The Trustees are of the opinion that the running of the new mosque at Gower Street, excluding the depreciation, will be in the region of £90,000 per annum. The recorded retained Surplus of the charity of £1,396,150 includes the construction costs of the new Mosque, and could not be utilised to cover the running costs of the Charity as it is now invested in bricks and mortar. The Trustees feel that it is appropriate to retain approximately 9-12 months of running costs in the Charity's main bank account and are working to this aim. This policy will be kept under review.

The outstanding Qaraz e Hasana loans will be repaid subject to the need to retain sufficient funds to cover the running costs of the Charity.

## **MADINA MOSQUE AND MUSLAMIC COMMUNITY CENTRE**

### **REPORT OF THE TRUSTEES (CONTINUED)**

#### **FOR THE YEAR ENDING 31 DECEMBER 2024**

#### **MANAGING TRUSTEES AND MOSQUE COMMITTEE**

The Trustees who served during the period are listed below:

##### **31 December 2024**

Muhammad Hanif (General Secretary)  
Haji Mohammad Saleem  
Mohammad Aslam  
Miah Khan  
Khalil Ahmed Choudhry  
Nasir Ahmed  
Anjum Hanif  
Shabaz Khan  
Mohammed Asif  
Mohammed Afzal  
Majid Dad  
Munir Ahmed (Treasurer)  
Fiaz Khan

##### **31 December 2023**

Muhammad Hanif (General Secretary)  
Haji Mohammad Saleem  
Mohammad Aslam  
Miah Khan  
Khalil Ahmed Choudhry  
Nasir Ahmed  
Anjum Hanif  
Shabaz Khan  
Mohammed Asif  
Mohammed Afzal  
Majid Dad  
Munir Ahmed (Treasurer)  
Fiaz Khan

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees are responsible for preparing the trustees' Annual report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial 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 these financial statements the trustees are required to:

- \* Select suitable accounting policies and then apply them consistently;
- \* Observe the methods and principles in the Charity SORP;
- \* Make judgements and estimates that are reasonable and prudent;
- \* State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- \* Prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **APPROVED BY THE TRUSTEES AND SIGNED ON BEHALF OF THE TRUSTEES BY:**

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**MUHAMMAD HANIF – SECRETARY**

**14 August 2025**

**MADINA MOSQUE AND MUSLAMIC COMMUNITY CENTRE**

**ACCOUNTANT'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2024**

**TO THE TRUSTEES AND MEMBERS OF THE MADINA MOSQUE AND MUSLAMIC COMMUNITY CENTRE**

In accordance with the engagement letter dated 12 March 2013 and in order to assist you to fulfil your duties under the Charities Act 2011, we have compiled the financial statements of the charity which comprise the Income & Expenditure Accounts, Balance Sheets, and the related notes from the accounting records and information and explanations you have given us.

I have examined the financial statements for the year ended 31 December 2024 as set out on the annexed pages which have been prepared under the historical cost convention and the accounting policies set out below:

**Respective responsibilities of the Trustees and Independent 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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income does not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants (IFA).

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for an independent examination; it is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011, and
- to 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 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 our examination, no matter has come to my attention:

1. Which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 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.



\_\_\_\_\_  
**Honorary Independent Examiner**

**Faruk Patel FFA FTA  
Abbey & Co Associates  
1st Floor, Abbey House  
270-272 Lever Street  
Bolton  
BL3 6PD**

15th August 2025

## **MADINA MOSQUE AND MUSLAMIC COMMUNITY CENTRE**

### **ACCOUNTING POLICIES**

#### **FOR THE YEAR ENDING 31 DECEMBER 2024**

The principle policies adopted in the Financial Statements are set out below.

#### **BASIS OF ACCOUNTING**

The Accounts have been prepared under the Historical Cost Convention, and comply with the Statement of recommended Practice; "Accounting and Reporting by Charities" (SORP 2005) issued in March 2005, and applicable accounting standards, subject to the limitations imposed by the situation as explained in the Trustees Report "Financial Review".

#### **FUND ACCOUNTING**

Unrestricted funds represent the accumulated funds of the charity that are not subject to any restrictions regarding their use, and are available in the furtherance of the general objectives of the charity.

There are no restricted funds.

The financial statements include all transactions, assets and liabilities for which the Charity is responsible in law.

#### **INCOMING RESOURCES**

Collections and donations are included when the charity becomes entitled to the donation, and any conditions for receipt are met. Tax reclaims on donations are accounted at the time as they are received.

Class Fees are recognised when the Charity provides classes to its students.

Grants are accounted for when the Charity is legally entitled to the amounts due and the amount can be quantified with reasonable accuracy.

Income includes grants in respect of revenue and capital items.

#### **RESOURCES EXPENDED**

Expenditure is recognised on an accrual basis as a liability is incurred

\* Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

\* Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

\* All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.



## **MADINA MOSQUE AND MUSLAMIC COMMUNITY CENTRE**

### **ACCOUNTING POLICIES**

#### **FOR THE YEAR ENDING 31 DECEMBER 2024**

##### **FIXED ASSETS**

###### *Land and Property*

The Mosque has been included at cost price. No depreciation was charged until the opening of the Mosque on 2 September 2007. Since 2 September 2007, the property has been depreciated at 2% Straight Line but this policy was reversed in 2012 and no depreciation was provided as from 1 January 2012.

###### *Other Fixtures, Fittings and Office Equipment*

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

Plant and machinery – 10% straight line

Fixture and Fittings - 10% straight line

Computer equipment - 25% straight line

##### **CURRENT LIABILITIES**

Qaraz-e-Hasana loans are interest free loans provided by members of the Mosque Community.

##### **TAXATION**

No provision has been made for taxation as exemption from taxation has been granted by the HMRC under the provisions of Section 505 of the Income and Corporation Taxes Act 1988.

##### **VAT ACCOUNTING**

The Charity is not liable to be registered for VAT. Irrecoverable VAT on expenditure is not analysed separately but attributed to the category of expenditure on which it is incurred.

**MADINA MOSQUE AND MUSLAMIC COMMUNITY CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES**

**INCOME AND EXPENDITURE STATEMENT**

**FOR THE YEAR ENDING 31 DECEMBER 2024**

|   | Notes | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Totals<br>2024<br>£ | Totals<br>2023<br>£ |
|---|-------|----------------------------|--------------------------|---------------------|---------------------|
| <b>INCOMING RESOURCES</b>                       |       |                            |                          |                     |                     |
| <b><u>Voluntary Income</u></b>                  |       |                            |                          |                     |                     |
| Donations                                       |       | 92,647                     | -                        | 92,647              | 86,969              |
| Income Tax Recovered                            |       | -                          | -                        | -                   | -                   |
| Grants  |       | -                          | -                        | -                   | -                   |
| <b><u>Investment Income</u></b>                 |       |                            |                          |                     |                     |
| Bank Interest                                   |       | 5,713                      | -                        | 5,713               | 3,413               |
| Interest From HMRC                              |       | -                          | -                        | -                   | -                   |
| <b><u>Income from Charities Activities</u></b>  |       |                            |                          |                     |                     |
| Sale of Uniforms & School Materials             |       | -                          | -                        | -                   | -                   |
| Funeral & Wedding Fees                          |       | 18,960                     | -                        | 18,960              | 10,400              |
| <b><u>Madressa Fees</u></b>                     |       |                            |                          |                     |                     |
| Student Fees                                    |       | 15,358                     | -                        | 15,358              | 15,525              |
| Transport Fees                                  |       | -                          | -                        | -                   | -                   |
| <b><u>Other Incoming Resources</u></b>          |       |                            |                          |                     |                     |
| Legal Costs Recovered                           |       | -                          | -                        | -                   | -                   |
| Gain on Disposal of Assets                      |       | -                          | -                        | -                   | -                   |
| Other Income                                    |       | 4,690                      | -                        | 4,690               | 950                 |
| <b>TOTAL INCOMING RESOURCES</b>                 | 1     | <u>137,368</u>             | <u>-</u>                 | <u>137,368</u>      | <u>117,257</u>      |
| <b>RESOURCES EXPENDED</b>                       |       |                            |                          |                     |                     |
|   | 3     |                            |                          |                     |                     |
| Cost of Generating Funds                        |       | 2,678                      | -                        | 2,678               | 1,450               |
| Charitable Activities                           |       | 83,692                     | -                        | 83,692              | 77,071              |
| Governance Costs                                |       | 464                        | -                        | 464                 | 1,200               |
| <b>TOTAL RESOURCES EXPENDED</b>                 | 2     | <u>86,834</u>              | <u>-</u>                 | <u>86,834</u>       | <u>79,721</u>       |
| <b>NET INCOMING RESOURCES</b>                   |       | 50,534                     | -                        | 50,534              | 37,536              |
| Fund Balances Brought Forward 01/01/2024        |       | 1,345,616                  | -                        | 1,345,616           | 1,308,080           |
| <b>FUND BALANCES CARRIED FORWARD 31/12/2024</b> |       | <u>1,396,150</u>           | <u>-</u>                 | <u>1,396,150</u>    | <u>1,345,616</u>    |

**Continuing Operations**

None of the charities activities were acquired or discontinued during the above financial period.

**Total Recognised Gains and Losses**

The charity has no gains or losses other than the profit or loss for the above financial period.

**MADINA MOSQUE AND MUSLAMIC COMMUNITY CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES**

**INCOME AND EXPENDITURE STATEMENT**

**FOR THE YEAR ENDING 31 DECEMBER 2024**

|   | Notes | Unrestricted<br>Funds<br>2024<br>£ | Unrestricted<br>Funds<br>2023<br>£ |
|---|-------|------------------------------------|------------------------------------|
| <b>INCOMING RESOURCES</b>                       |       |                                    |                                    |
| Voluntary Income                                | 1(a)  | 92,647                             | 86,969                             |
| Investment Income                               | 1(b)  | 5,713                              | 3,413                              |
| Income from Charities Activities                | 1(c)  | 18,960                             | 10,400                             |
| Madressa Fees                                   | 1(d)  | 15,358                             | 15,525                             |
| Other Incoming Resources                        | 1(e)  | 4,690                              | 950                                |
|   |       |                                    |                                    |
| <b>TOTAL INCOMING RESOURCES</b>                 |       | <b>137,368</b>                     | <b>117,257</b>                     |
| <b>RESOURCES EXPENDED</b>                       |       |                                    |                                    |
| Cost of Generating Funds                        | 2(a)  | 2,678                              | 1,450                              |
| Charitable Activities                           | 2(b)  | 83,692                             | 77,071                             |
| Governance Costs                                | 2(c)  | 464                                | 1,200                              |
|   |       |                                    |                                    |
| <b>TOTAL RESOURCES EXPENDED</b>                 |       | <b>86,834</b>                      | <b>79,721</b>                      |
| <b>NET INCOMING RESOURCES</b>                   |       | <b>50,534</b>                      | <b>37,536</b>                      |
| Fund Balances Brought Forward 01/01/2024        |       | 1,345,616                          | 1,308,080                          |
|   |       |                                    |                                    |
| <b>FUND BALANCES CARRIED FORWARD 31/12/2024</b> |       | <b>1,396,150</b>                   | <b>1,345,616</b>                   |

**Continuing Operations**

None of the charities activities were acquired or discontinued during the above financial period.

**Total Recognised Gains and Losses**

The charity made no gain or losses during the above financial period.

# MADINA MOSQUE AND MUSLAMIC COMMUNITY CENTRE

## BALANCE SHEET AS AT 31 DECEMBER 2024

|  | NOTES | £              | 2024<br>£               | £              | 2023<br>£               |
|--|-------|----------------|-------------------------|----------------|-------------------------|
| <b>FIXED ASSETS</b>                          |       |                |                         |                |                         |
| As per Fixed Asset Schedule                  | 4     |                | 979,280                 |                | 979,769                 |
| <b>CURRENT ASSETS</b>                        |       |                |                         |                |                         |
| Debtors & Prepayments                        | 7     | -              | -                       |                |                         |
| Cash at Bank                                 |       | 419,770        |                         | 365,211        |                         |
| Cash in Hand                                 |       | -              |                         | 3,536          |                         |
|  |       | <u>419,770</u> |                         | <u>368,747</u> |                         |
| <b>CURRENT LIABILITIES</b>                   |       |                |                         |                |                         |
|  | 8     |                |                         |                |                         |
| Accruals & Creditors                         |       | -              |                         | -              |                         |
| PAYE   |       | -              |                         | -              |                         |
| Loans  |       | 2,900          |                         | 2,900          |                         |
|  |       | <u>2,900</u>   |                         | <u>2,900</u>   |                         |
| Net Current Assets / (Liabilities)           |       |                | <u>416,870</u>          |                | <u>365,847</u>          |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                | <b>1,396,150</b>        |                | <b>1,345,616</b>        |
| <b>LONG-TERM CREDITORS</b>                   |       |                |                         |                |                         |
| Creditors due after one year                 | 9     |                | -                       |                | -                       |
|  |       |                | <u>-</u>                |                | <u>-</u>                |
| <b>NET ASSETS</b>                            |       |                | <b><u>1,396,150</u></b> |                | <b><u>1,345,616</u></b> |
| <b>REPRESENTED BY:</b>                       |       |                |                         |                |                         |
| <b>ACCUMULATED FUNDS</b>                     |       |                |                         |                |                         |
|  | 5 & 6 |                |                         |                |                         |
| Balance B/fwd 01/01/2024                     |       |                | 1,345,616               |                | 1,308,080               |
| Prior Year Adjustment                        |       |                | -                       |                | -                       |
| Surplus for the Year                         |       |                | <u>50,534</u>           |                | <u>37,536</u>           |
| Balance C/fwd 31/12/2024                     |       |                | <b><u>1,396,150</u></b> |                | <b><u>1,345,616</u></b> |

Approved by the Mosque Executive Committee on 14th August 2025 and signed on their behalf by:

\_\_\_\_\_  
Muhammad Hanif (General Secretary)

\_\_\_\_\_  
Munir Ahmed (Treasurer)

**MADINA MOSQUE AND MUSLAMIC COMMUNITY CENTRE**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDING 31 DECEMBER 2024**

**1. INCOMING RESOURCES**

|   | <b><u>Unrestricted Funds</u></b> |                              |
|---|----------------------------------|------------------------------|
|   | <b>Totals<br/>2024<br/>£</b>     | <b>Totals<br/>2023<br/>£</b> |
| <b>(a) Voluntary Income</b>                 |                                  |                              |
| Donations                                   | 92,647                           | 86,969                       |
| Income Tax Recovered                        | -                                | -                            |
| Grants                                      | -                                | -                            |
|   | <u>92,647</u>                    | <u>86,969</u>                |
| <b>(b) Investment Income</b>                |                                  |                              |
| Bank Interest                               | 5,713                            | 3,413                        |
| Interest From HMRC                          | -                                | -                            |
|   | <u>5,713</u>                     | <u>3,413</u>                 |
| <b>(c) Income from Charities Activities</b> |                                  |                              |
| Sale of Uniforms & School Materials         | -                                | -                            |
| Funeral & Wedding Fees                      | 18,960                           | 10,400                       |
|   | <u>18,960</u>                    | <u>10,400</u>                |
| <b>(d) Madressa Fees</b>                    |                                  |                              |
| Student Fees                                | 15,358                           | 15,525                       |
| Transport Fees                              | -                                | -                            |
|   | <u>15,358</u>                    | <u>15,525</u>                |
| <b>(e) Other Incoming Resources</b>         |                                  |                              |
| Legal Costs Recovered                       | -                                | -                            |
| Gain on Disposal of Assets                  | -                                | -                            |
| Other Income                                | 4,690                            | 950                          |
|   | <u>4,690</u>                     | <u>950</u>                   |
| <b>TOTAL INCOMING RESOURCES</b>             | <u><u>137,368</u></u>            | <u><u>117,257</u></u>        |

# MADINA MOSQUE AND MUSLAMIC COMMUNITY CENTRE

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2024

### 2. RESOURCES EXPENDED

|  | <u>Unrestricted Funds</u> |                     |
|--|---------------------------|---------------------|
|  | Totals<br>2024<br>£       | Totals<br>2023<br>£ |
| <b>(a) Costs of Generating Funds</b>     |                           |                     |
| Books, Radio & Reference Materials       | 478                       | 955                 |
| Funeral Materials                        | 2,200                     | 495                 |
|  | <u>2,678</u>              | <u>1,450</u>        |
| <b>(b) Cost of Charitable Activities</b> |                           |                     |
| Wages & PAYE (Imam)                      | 19,037                    | 15,754              |
| Teachers Fees                            | 28,011                    | 24,134              |
| Pension Contributions                    | 991                       | 976                 |
| Social Security Costs                    | 2,273                     | 4,023               |
| Prayers Leaders                          | -                         | -                   |
| Guest Speakers & Scholars                | -                         | -                   |
| Expenditure on Religious Festivals       | 3,429                     | 5,384               |
| Expenditure on Youth                     | -                         | 580                 |
| Scholar/Huffaz Prizes During Ramadhan    | 2,880                     | 2,000               |
| Bank & Credit Card Charges               | 330                       | 180                 |
| Donations                                | 6,411                     | -                   |
| <b><i>Mosque Running Expenses</i></b>    |                           |                     |
| Rates & Water                            | 2,069                     | 2,936               |
| Heat & Light                             | 12,934                    | 9,432               |
| Insurance                                | 1,885                     | 1,661               |
| Telephone                                | 551                       | 701                 |
| Mosque Repairs & Maintenance             | 2,030                     | 8,676               |
| Printing, Stationery & Postage           | 217                       | 70                  |
| Miscellaneous Expenses                   | 155                       | 75                  |
| Depreciation                             | 489                       | 489                 |
|  | <u>83,692</u>             | <u>77,071</u>       |
| <b>(c) Governance Costs</b>              |                           |                     |
| Accountancy                              | -                         | -                   |
| Legal & Professional Fees                | 464                       | 1,200               |
|  | <u>464</u>                | <u>1,200</u>        |
|  | <u>86,834</u>             | <u>79,721</u>       |
| <b>TOTAL RESOURCES EXPENDED</b>          | <b>86,834</b>             | <b>79,721</b>       |

# MADINA MOSQUE AND MUSLAMIC COMMUNITY CENTRE

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDING 31 DECEMBER 2024

#### 3. RESOURCES USED

2024  
£

2023  
£

Included in resources used are the following costs:

##### Staff Costs

|                       |               |               |
|-----------------------|---------------|---------------|
| Wages & Salaries      | 47,048        | 39,888        |
| Pension Costs         | 991           | 976           |
| Social Security Costs | 2,273         | 4,023         |
|                       | <u>50,312</u> | <u>44,887</u> |

During the year the charity employed 4 person.

#### Trustees' Remuneration & Related Party Transaction

No members of the management committee received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

#### Accountancy

-

-

#### Depreciation

489

489

#### 4. TANGIBLE FIXED ASSETS

|                        | Total<br>£       | Land &<br>Buildings At<br>Gower St<br>£ | Plant &<br>Machinery<br>£ | Fixtures &<br>Fittings<br>£ | Computer<br>Equipment<br>£ |
|------------------------|------------------|---|---------------------------|-----------------------------|----------------------------|
| <b>Cost</b>            |                  |   |                           |                             |                            |
| As at 1 January 2024   | 1,163,354        | 1,042,189                               | 54,511                    | 58,764                      | 7,890                      |
| Additions              | -                | -                                       | -                         | -                           | -                          |
| Disposals              | -                | -                                       | -                         | -                           | -                          |
| As at 31 December 2024 | <u>1,163,354</u> | <u>1,042,189</u>                        | <u>54,511</u>             | <u>58,764</u>               | <u>7,890</u>               |
| <b>Depreciation</b>    |                  |   |                           |                             |                            |
| As at 1 January 2024   | 183,585          | 66,333                                  | 54,511                    | 54,851                      | 7,890                      |
| Charge for year        | 489              | -                                       | -                         | 489                         | -                          |
| Disposals              | -                | -                                       | -                         | -                           | -                          |
| As at 31 December 2024 | <u>184,074</u>   | <u>66,333</u>                           | <u>54,511</u>             | <u>55,340</u>               | <u>7,890</u>               |
| <b>Net book value</b>  |                  |   |                           |                             |                            |
| As at 31 December 2024 | <u>979,280</u>   | <u>975,856</u>                          | <u>-</u>                  | <u>3,424</u>                | <u>-</u>                   |
| As at 31 December 2023 | <u>979,769</u>   | <u>975,856</u>                          | <u>-</u>                  | <u>3,913</u>                | <u>-</u>                   |

**MADINA MOSQUE AND MUSLAMIC COMMUNITY CENTRE**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDING 31 DECEMBER 2024**

**5. ANALYSIS OF NET ASSETS BY FUND**

|                     | <b>Unrestricted<br/>Funds<br/>£</b> |
|---------------------|-------------------------------------|
| Fixed Assets        | 979,280                             |
| Current Assets      | 419,770                             |
| Current Liabilities | <u>(2,900)</u>                      |
| Fund Balance        | <u><u>1,396,150</u></u>             |

**6. MOVEMENT IN FUNDS**

|                    | <b>As at<br/>01/01/2024<br/>£</b> | <b>Incoming<br/>Resources<br/>£</b> | <b>Outgoing<br/>Resources<br/>£</b> | <b>Transfer<br/>&amp; Adjustments<br/>£</b> | <b>As at<br/>31/12/2024<br/>£</b> |
|--------------------|-----------------------------------|-------------------------------------|-------------------------------------|---|-----------------------------------|
| Unrestricted Funds | <u>1,345,616</u>                  | <u>137,368</u>                      | <u>(86,834)</u>                     | <u>-</u>                                    | <u>1,396,150</u>                  |
|                    | <u><u>1,345,616</u></u>           | <u><u>137,368</u></u>               | <u><u>(86,834)</u></u>              | <u><u>-</u></u>                             | <u><u>1,396,150</u></u>           |

**7. DEBTORS**

|                   | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|-------------------|-------------------|-------------------|
| Gift Aid Payments | -                 | -                 |
| Prepayments       | <u>-</u>          | <u>-</u>          |
|                   | <u><u>-</u></u>   | <u><u>-</u></u>   |

**8. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                      | <b>2024<br/>£</b>   | <b>2023<br/>£</b>   |
|--------------------------------------|---------------------|---------------------|
| Trade Creditors                      | -                   | -                   |
| Accruals                             | -                   | -                   |
| Other Creditors                      | -                   | -                   |
| Social Security & Other Taxes        | -                   | -                   |
| Qaraz-e-Hasana Loans (Interest Free) | <u>2,900</u>        | <u>2,900</u>        |
|                                      | <u><u>2,900</u></u> | <u><u>2,900</u></u> |

**9. LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR**

|                                      | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|--------------------------------------|-------------------|-------------------|
| Qaraz-e-Hasana Loans (Interest Free) | <u>-</u>          | <u>-</u>          |