

Charity registration number 1060695

JIMAS

JAM'IAT IHYAA' MINHAAJ AL-SUNNAH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 23 JANUARY 2023

JIMAS
JAM'IAT IHYAA' MINHAAJ AL-SUNNAH
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M I Waraich Mr R A N Gofur Mr M I Waraich Mr I S Waraich
Chief Executive Office	Mr Md Ali
Charity number	1060695
Principal address	P O Box 24 Ipswich IP3 8ED
Independent examiner	H Rumsey FCA Ensors Accountants LLP Connexions 159 Princes Street Ipswich IP1 1QJ
Bankers	Santander UK plc 62 Hagley Road Birmingham B16 8PE Barclays Bank plc 94 Woodhill North Evington Leicester LE5 3SQ

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TRUSTEES' REPORT

FOR THE YEAR ENDED 23 JANUARY 2023

The Trustees present their annual report and financial statements for the year ended 23 January 2023.

The accounts 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 (FRS 102)"

Objectives and activities

To advance the Muslim Religion, to advance education, to relieve poverty and to promote such other charitable purpose or purposes as the trustees shall from time to time determine. (Declared 1 November 1996).

The Trustees have paid due regard to guidance issued by the Charity Commission on public benefit, in deciding what activities the charity should undertake.

Activities and achievements

All our activities are open to the general public. They are conducted in English, purposefully interactive in nature and seek open challenge to foster critical thinking. They are all delivered by the Chief Executive, Md. Manwar Ali (aka Abu Muntasir).

JIMAS maintains its functionality whilst adhering to Government health and safety guidelines.

The St. Michael's Community Centre (SMCC) church hall, Ipswich was used up until the sale of the church was concluded on 1 July 2022. Other lectures and classes are delivered by appointment as and when applicable, either physically or virtually.

Talks conducted, training provided and community engagements:

1. Regents Park Islamic Cultural Centre, London (every month)
2. Local youth class for 11+ in Ipswich(weekly)
3. Zoom presentations - Shining Stars Fostering Agency x 2
4. Shining Stars Fostering Agency presentation
5. ZOOM Counter Extremism Project : CEP Webinar / The Territories of European Jihadism
6. BBC Radio 4 broadcast – The Forgiveness Project
7. ZOOM meeting with the American Embassy
8. Private Roundtable Lady of Heaven protests
9. Bury St Edmunds Cathedral Service attendance
10. Turkish Police Delegation
11. Guest Night : Red Rose Chain
12. Individual requests for interviews for Research (PhD student)
13. CPS Local Scrutiny & Involvement Panel (LSIP) meetings, Ipswich
14. Standing Advisory Committee for Religious Education (SACRE) meetings
15. Ipswich Hospital chaplaincy support, Ipswich
16. CEG Young Leaders in National Security Fellowship Presentation
17. Consultancy Meeting for HM Prisons, UK
18. Home Office meetings (telephone, ZOOM)
19. IP training, on-line courses and presentations (Averaging 1-3 per week)
20. Meetings through Probation Services (Averaging 2-4 per week)

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 23 JANUARY 2023

Md. Manwar Ali attends additional meetings and functions throughout the year connected to his positions listed below:

1. Member of the Local Scrutiny & Involvement Panel (LSIP) for the Crown Prosecution Service (CPS) (2011 – Present)
2. Member of Standing Advisory Committee for Religious Education (SACRE) (2015 – Present)
3. Chaplain at the Ipswich Hospital (2010 – Present)
4. Tutor for Workers Education Association (WEA) (2012 – Present)
5. Interventions provider for the Office of Security & Counter-Terror (OSCT), Home Office (2012 – Present)
6. Member of Against Violent Extremism (AVE) (2012 – Present)

Donations and sponsorships

1. JIMAS sponsored - grant to institution (£230)
2. Zakah - Individual grants (£4.9k+)

Finances

Sponsorship Approval Process

Sponsorships are generally nominated and directed by the Chief Executive with trustees kept informed. These are dictated by the changing circumstances under which the objects of the Charity are carried out. Sponsorships can be from one-off payments to sustainable projects in the community.

Zakat Process

JIMAS pioneered Zakah collection and distribution in the UK around 1998, more than twenty years ago. Since then many other organisations have superseded this effort. JIMAS now collects very limited funds but still continues to support eligible clients according to its original philosophy and method.

Please see the web site for more details: <http://www.zakatuk.org/>

St. Michael's Church

The sale of the Church was concluded on 1 July 2022.

The Church Hall continued to be used until sale of whole site completed.

Intangible figures

JIMAS work is carried out by volunteers and the Chief Executive.

Risk review

All public venues for our events will have the necessary insurance, as does the use of vehicles hired for necessary travel arrangements.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 23 JANUARY 2023

Achievements and performance

Reserves policy

To maintain similar operations for the next financial year, a calculated £100,000 is needed.

At 23 January 2023 the charity has unrestricted funds of £310,255, of which £46,904 is represented by fixed assets, and so the charity has free reserves of £263,351 at the end of the year.

Car rental commitment – currently on month-by-month renewal whilst awaiting new car ordered in 2021 (delays due to world-wide shortages).

New car rental commitment commenced from February 2023 for 3 years.

The stock value of the books was deemed to be worthless so a decision was made to write down the stock value of the books to Nil at 23 January 2023.

Land at Bishops Hill (acquired July 2017) - sale completed 9 August 2023.

Plans for the future

1. Continue JIMAS activities according to its vision and mission
2. To maintain effective support for work against radicalisation & extremism.
3. To offer our services to all public and private sectors.

Financial review

Results for the year

The Charity is showing net outgoing resources for the 2023 year of £71,749 compared to net outgoing resources of £75,321 in the prior year. The Charity has positive reserves of £310,255 at the end of the 2023 year compared to £382,004 in 2022.

Structure, governance and management

The aims of JIMAS and her Vision and Mission statements are available at <http://www.jimas.org/about-us/>

JIMAS is governed by her Trust Deed. This specifies JIMAS objects as well as showing that the charity is constituted as a body of trustees. Currently, the body consists of four trustees. There shall be at least three trustees. Every future trustee shall be appointed for a term of one year, which is renewable, by a resolution of the trustees. A trustee can only be chosen who qualifies in being able to support or add value to the Charity's objects. The guidelines for determination of trustee need, eligibility, removal, and appointment, are clearly documented in the Trust Deed which we are obliged to follow. Any trustee who is considered would have necessarily spent a great deal of time working closely with JIMAS. There are no special or specific training requirements.

JIMAS is an educational charity bound by the ethos, ethics, values and principles enshrined in the noble Qur'an and authentic reports of the Prophet Muhammad (Sunnah). It is completely non-sectarian and welcomes working with all people regardless of their creed or culture. JIMAS ensures the teachings are in keeping with the British context. It thus advances knowledge and practice of Islam compatible with the needs and culture of the UK. This balances our responsibility to teach and act in the UK with focus on the issues of integration, cohesion and common values found in our country. JIMAS education strives against radicalism and helps to build a sound citizenship using faith and benevolence. Guidance about Islam from outside the UK is not actively sought. Consequently, the knowledge of Islam as a heritage to the Muslims is re-evaluated for a British Islam.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr M I Waraich

Mr R A N Gofur

Mr M I Waraich

Mr I S Waraich

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 23 JANUARY 2023

Principal office

PO Box 24
Ipswich
Suffolk
IP3 8ED

JIMAS is run day-to-day by its Chief Executive. In consultation and agreement with the trustees, he is responsible to steer it in the right direction, suggest projects and ideas, conduct relevant tasks and oversee resource issues. Communication is vital and much is resolved before formal meetings through individual contact. Hence a meeting of the trustees almost always is of a concluding nature.

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that although the charity has continued to make losses in recent years, the charity has adequate resources to continue in operational existence. The Trustees have considered that the charity's income has been steadily declining and decided that they no longer want to actively raise funds. They are unanimously agreed that the Charity continues to serve usefully and will do so as long as the finances allow. The sale of a property during the year increased cash reserves such that the Trustees predict JIMAS to still be sufficiently stable to complete another 2 years i.e. 2023/24 at least and 2024/25, this will be reviewed next year. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The trustees' report was approved by the Board of Trustees.

.....
Mr M I Waraich
Trustee

Date: 26 October 2023
.....

JIMAS
JAM'IAT IHYAA' MINHAAJ AL-SUNNAH
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 23 JANUARY 2023

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

The law applicable to charities in England and 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 year.

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 Charities 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that 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.

JIMAS
JAM'IAT IHYAA' MINHAAJ AL-SUNNAH
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF JIMAS

I report to the Trustees on my examination of the financial statements of JIMAS (the charity) for the year ended 23 January 2023.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Helen Rumsey FCA

Ensors Accountants LLP

Member of the Institute of Chartered Accountants in England and Wales

Connexions
159 Princes Street
Ipswich
IP1 1QJ

Dated:30 October 2023

JIMAS
JAM'IAT IHYAA' MINHAAJ AL-SUNNAH
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 23 JANUARY 2023

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
<u>Income and endowments from:</u>			
Donations & legacies	3	30,230	36,467
Charitable activities	4	4,925	4,682
Other income	5	-	25,628
Total income		35,155	66,777
<u>Expenditure on:</u>			
Charitable activities	6	102,964	142,098
Other expenditure	10	3,940	-
Total expenditure		106,904	142,098
Net outgoing resources		(71,749)	(75,321)
Other recognised gains and losses			
Revaluation of tangible fixed assets		-	66,020
Net movement in funds		(71,749)	(9,301)
Fund balances at 24 January 2022		382,004	391,305
Fund balances at 23 January 2023		310,255	382,004

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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JAM'IAT IHYAA' MINHAAJ AL-SUNNAH
BALANCE SHEET
AS AT 23 JANUARY 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		46,904		201,914
Current assets					
Stocks	14	-		8,798	
Debtors	15	3,417		4,106	
Cash at bank and in hand		270,266		175,762	
		273,683		188,666	
Creditors: amounts falling due within one year	16	(10,332)		(8,576)	
Net current assets			263,351		180,090
Total assets less current liabilities			310,255		382,004
Income funds					
<u>Unrestricted funds</u>					
General unrestricted funds		310,255		315,984	
Revaluation reserve		-		66,020	
			310,255		382,004
			310,255		382,004

The financial statements were approved by the Trustees on26 October 2023

.....
Mr M I Waraich
Trustee

JIMAS
JAM'IAT IHYAA' MINHAAJ AL-SUNNAH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 23 JANUARY 2023

1 Accounting policies

Charity information

JIMAS is an unincorporated charity. The principal address is PO Box 24, Ipswich, Suffolk, IP3 8ED.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's declaration of trust, 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 (FRS 102). The charity is a Public Benefit Entity as defined by FRS 102".

The charity has taken advantage of the provisions in the SORP not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that although the charity has continued to make losses in recent years, the charity has adequate resources to continue in operational existence. The Trustees have considered that the charity's income has been steadily declining and decided that they no longer want to actively raise funds. They unanimously agreed that the Charity continues to serve usefully and will do so as long as the finances allow. The sale of a property during the year increased cash reserves such that the Trustees predict JIMAS to still be sufficiently stable to complete another 2 years i.e. 2023/24 at least and 2024/25. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are general funds available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions imposed by donors or the charity as to how they may be used.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations are recognised on receipt. Income tax recoverable in relation to donations received under Gift Aid is recognised on an accruals basis.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Grants and donations intended for specific purposes are credited to a restricted fund.

Income from charitable activities comprises income from the sale of books and rental income. Income is recognised when earned.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 23 JANUARY 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on charitable activities 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 costs associated with meeting the constitutional and statutory requirements of the charity and include the examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of resources.

Expenditure out of restricted funds is disclosed in the Statement of Financial Activities and charged against the relevant fund.

1.6 Tangible fixed assets

Tangible fixed assets are measured at cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Freehold property	6-20% straight line
Fixtures, fittings & equipment	10-25% straight line
Land	Not depreciated

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and net realisable value.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 23 JANUARY 2023

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due. The liability and expense is allocated to the activity to which the employee is predominantly involved.

1.13 Grants given

Grants for charitable purposes are recognised when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 23 JANUARY 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Value of freehold property

During the year, the Trustees obtained a valuation of £25,000 for the land at Bishops Hill. The Trustees considered this to be the best estimate of the value and therefore the land has been impaired to market value. Post year end, the Trustees sold the land on 9 August 2023 at market value.

3 Donations & legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	30,230	36,467
	<u> </u>	<u> </u>

4 Charitable activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Sales within charitable activities	2,825	1,882
Charitable rental income	2,100	2,800
	<u> </u>	<u> </u>
	4,925	4,682
	<u> </u>	<u> </u>

5 Other income

	Total Unrestricted funds	
	2023	2022
	£	£
Net gain on disposal of tangible fixed assets	-	25,628
	<u> </u>	<u> </u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 23 JANUARY 2023

6 Charitable activities

	Community costs 2023 £	Talks 2023 £	Grants 2023 £	Books 2023 £	Total 2023 £	Total 2022 £
Staff costs	-	38,761	-	-	38,761	63,394
Depreciation and impairment	6,553	-	-	-	6,553	7,762
Direct and utility costs	604	-	-	-	604	5,527
Admin and office costs	4,910	-	-	1,435	6,345	5,014
Rent and rates	-	-	-	-	-	5,231
Repairs and renewals	11,874	-	-	-	11,874	18,515
Advertising	-	345	-	-	345	1,118
Motor and travel	-	13,072	-	-	13,072	10,618
Independent examination fees	2,256	-	-	-	2,256	2,052
Accountancy fees - other	-	4,087	-	-	4,087	3,597
Reading materials	-	2,502	-	-	2,502	3,106
Professional fees	2,572	-	-	-	2,572	1,162
Books - movement in stocks	-	-	-	8,798	8,798	9,192
	<u>28,769</u>	<u>58,767</u>	<u>-</u>	<u>10,233</u>	<u>97,769</u>	<u>136,288</u>
Grant funding of activities (see note 7)	-	-	5,195	-	5,195	5,810
	<u>28,769</u>	<u>58,767</u>	<u>5,195</u>	<u>10,233</u>	<u>102,964</u>	<u>142,098</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 23 JANUARY 2023

6 Charitable activities (Continued)

For the year ended 23 January 2022

	Community costs	Talks	Grants	Books	Total 2022
	£	£	£	£	£
Staff costs	-	63,394	-	-	63,394
Depreciation and impairment	7,573	-	189	-	7,762
Direct and utility costs	5,425	102	-	-	5,527
Admin and office costs	4,750	-	264	-	5,014
Rent and rates	2,415	-	2,816	-	5,231
Repairs and renewals	18,515	-	-	-	18,515
Advertising	-	1,118	-	-	1,118
Motor and travel	-	10,618	-	-	10,618
Independent examination fees	1,028	-	1,024	-	2,052
Accountancy fees - other	1,802	-	1,795	-	3,597
Reading materials	-	3,106	-	-	3,106
Professional fees	1,162	-	-	-	1,162
Books - movement in stocks	-	-	-	9,192	9,192
	42,670	78,338	6,088	9,192	136,288
Grant funding of activities (see note 7)	-	-	5,810	-	5,810
	42,670	78,338	11,898	9,192	142,098

7 Grants payable

	Total 2023	Total 2022
	£	£
Grants to institutions (1 grant)	230	1,000
	230	1,000
Grants to individuals (5 grants)	4,965	4,810
	5,195	5,810

Grants payable to individuals are for support in relation to computer costs and other miscellaneous grants (2022: Laptop and miscellaneous grants). There were no grant commitments at 23 January 2023 (2022: Nil).

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 23 JANUARY 2023

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2022: £nil).

None of the Trustees (or any persons connected with them) has claimed expenses from the charity during the year (2022: £nil).

9 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Management	1	1
	<u>1</u>	<u>1</u>
Employment costs	2023	2022
	£	£
Wages and salaries	36,025	57,667
Social security costs	935	3,926
Other pension costs	1,801	1,801
	<u>38,761</u>	<u>63,394</u>
	<u>38,761</u>	<u>63,394</u>

There were no employees whose annual remuneration was more than £60,000 in either year.

10 Other expenditure

	2023	2022
	£	£
Net loss on disposal of tangible fixed assets	3,940	-
	<u>3,940</u>	<u>-</u>

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

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FOR THE YEAR ENDED 23 JANUARY 2023

12 Impairments

Impairment tests have been carried out where appropriate and the following impairment losses have been recognised in profit or loss:

	2023	2022
	£	£
In respect of:		
Land	1,514	-

13 Tangible fixed assets

	Freehold property	Fixtures, fittings & equipment	Land	Total
	£	£	£	£
Cost				
At 24 January 2022	720,740	17,494	26,514	764,748
Additions	9,576	-	-	9,576
Disposals	(700,469)	(17,494)	-	(717,963)
At 23 January 2023	29,847	-	26,514	56,361
Depreciation and impairment				
At 24 January 2022	545,786	17,047	-	562,833
Depreciation charged in the year	5,039	-	-	5,039
Impairment losses	-	-	1,514	1,514
Eliminated in respect of disposals	(542,882)	(17,047)	-	(559,929)
At 23 January 2023	7,943	-	1,514	9,457
Carrying amount				
At 23 January 2023	21,904	-	25,000	46,904
At 23 January 2022	174,954	446	26,514	201,914

14 Stocks

	2023	2022
	£	£
Finished goods and goods for resale	-	8,798

The stock of books held at 23 January 2023 will now be given away at events. As the value is deemed to be nil at the year end, the movement in stock has now been recognised as an expense.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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15 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	3,010	3,695
Prepayments and accrued income	407	411
	<u>3,417</u>	<u>4,106</u>

16 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	2,034	655
Other creditors	8,298	7,921
	<u>10,332</u>	<u>8,576</u>

17 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £1,801 (2022 - £1,801).

18 Events after the reporting date

The land at Bishops Hill was sold for £25,000 on 9 August 2023.

19 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023	2022
	£	£
Aggregate compensation	<u>38,761</u>	<u>63,394</u>

During the year there were no related party transactions that require disclosure other than the above key management remuneration.