

Report of the Trustees and
Audited Financial Statements
for the Year Ended 31 March 2021
for
Central Jamia Mosque Madni

David Adams FCA (Senior Statutory Auditor)
for and on behalf of Lindley Adams Limited
Statutory Auditor
28 Prescott Street
Halifax
West Yorkshire
HX1 2JL

Contents of the Financial Statements
for the Year Ended 31 March 2021

	Page
Report of the Trustees	1 to 5
Report of the Independent Auditors	6 to 8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 19
Detailed Statement of Financial Activities	20 to 21

Report of the Trustees
for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are set out in the charity's governing document and are summarised as follows:

The advancement of the Islamic faith in the area of Halifax and in particular:

- The establishment and maintenance of Mosques.
- The propagation of Islamic teachings.
- The giving of monetary and other practical assistance to Mosques and communities in need of such assistance.
- The giving of aid to the needy of any country in the event of natural disasters.

Public benefit

Our objectives are set to reflect our faith and community aims. Each year the trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have complied with their duties as detailed in the Charities Act 2011 section 17(5) by reviewing the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Our dual aims remain to provide a facility where Muslims can worship and to provide a community facility for all the inhabitants of Halifax. Our long-term ambition is to build the self-confidence of Halifax's Muslims in their faith, and through our community facilities and activities help make our area a peaceful, vibrant and harmonious community.

Strategies

We want to make our Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about their religion and worship. The Mosque is open at all times (subject to public health restrictions) with daily prayers, the Friday prayers being a focus of our activities.

The charity aims to promote the Islamic faith by continuing to provide Mosques in Halifax and facilities for teaching both children and adults. The objectives for the year were to continue to raise funds for expansion and to continue to maintain and improve existing facilities.

An important part of our strategy is community welfare and education. All our community facilities and activities including classes and guest speakers are widely advertised and we welcome the participation of all in our local community, Muslim and non-Muslim alike. Our activities are free and supported by donations.

Funds are raised to meet the charity's objectives by voluntary collections at the Mosque and from monthly door to door collections by a volunteer collector. One collector undertakes the door to door collections which approximates to 5 man days per month. No specific fundraising targets are set. Instead, the charity relies on the willingness of individuals to contribute what they can afford to donate. Donations are only sought from individuals within the Halifax area.

Report of the Trustees
for the Year Ended 31 March 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our Mosque and the wider community of Halifax.

Religious activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities although these have been curtailed at various times this year due to coronavirus lockdowns. The activities include::

Prayers: The Mosque is open all day for daily and Friday prayers. During the week we have over 400 people who regularly attend daily prayers and over 1,900 who regularly attend Friday prayers.

Festivals: The Mosque prepared food on many religious festivals during the year for those attending the Mosque. Eid was also celebrated at the Mosque along with offering a monthly celebration of Saints' days and a service of thanksgiving celebrating the birth of our prophet Muhammad, peace and blessings be upon him, to whom the Qur'an was revealed.

Funeral facilities: The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials. We also provide access to condolences facilities at our various sites, including the purposely adapted facilities on Hopwood Lane; all of these are free of charge.

Civil marriage and Nikkah: The Mosque provides Muslim couples with an appropriate location for both their civil marriage and Nikkah (Islamic marriage).

Hifz classes: Memorisation of the Qur'an is considered an important element of religious education and training. We continue to provide this facility for the young people in the Mosque. We are pleased this programme continues to run successfully with over 15 young people regularly attending these classes.

Islamic awareness: We have continued a series of lectures, open to all, to promote Islamic knowledge and awareness.

Inter-faith dialogue: Our Mosque is an active member of the Faith Communities Forum for the Halifax area. We use this platform to promote inter-faith dialogue and social cohesion. The mosque is also a member of Calderdale Council for Mosques.

The charity has continued to raise money for the upkeep, maintenance and development of the Mosque and to be able to provide paid teachers. It has also raised additional funds to contribute to reserves to meet the future requirements of the charity. The charity has been successful in promoting the Islamic faith as evidenced by the increasing number of people attending the Mosque.

Donations

Those attending our Mosque have given generously to appeals arising from calamities affecting people around the world and to alleviate poverty and assist vulnerable people in various countries. The Mosque has given money to charities in these countries. This year, as we did last year, we administered the receipt and distribution of funds, which is collected and distributed in accordance with the teachings of Islam for the relief of those in poverty and the destitute.

During the year donations have been made to provide assistance in Pakistan, Kashmir and to the Altakwaschool and Mosque. In addition there was a specific appeal made for Qurbani projects in Africa. All the monies raised were treated as restricted funds in the financial statements.

FINANCIAL REVIEW

Principal funding sources

The principle source of funding during the year, as in previous years, has been by voluntary donations from the local community and has been used to meet the running costs of the Mosques and education centre's used to promote the Islamic faith as well as to provide donations to Islamic causes. An analysis of the income received during the year is included in the notes to the accounts.

Report of the Trustees
for the Year Ended 31 March 2021

FINANCIAL REVIEW

Reserves policy

The total funds of the charity have increased by £17,468 from £6,290,729 to £ 6,348,406 which includes the revaluation reserve of £2,603,525 (2020 £2,563,316). Reserves not represented by the charity's properties are retained mainly in bank accounts. Free reserves at the year end were £817,219 (2020 £713,874).

The policy on unrestricted reserves is that these will be accumulated to allow the charity to operate and meet its objectives. Reserves are maintained at a high level at present due to the uncertainties presented by the coronavirus pandemic and its continuing effect on the income received by the mosque.

During the year funds were raised by appeals for specific projects amounting to £26,100. These were treated as restricted funds and all income raised was distributed in the year so that there was no balance in restricted funds at the year end. A breakdown of the donations made is shown in note 18 to the accounts.

The property bought last year at Cavendish Street was refurbished during the year together with the property at Hopwood Lane at a total cost for the two properties of £53,589 including fixtures and equipment.

Going concern

The accounts have been prepared on a going concern basis. Despite the anticipated effects on income due to the coronavirus pandemic, the charity has sufficient liquid funds to meet its liabilities as they fall due and expenditure is not authorised unless sufficient funds are in place.

FUTURE PLANS

The charity intends to continue its religious activities as outlined above and next year intends to rent out the properties at Cavendish Street and part of Hopwood Lane to generate rental income for the Mosque. The charity aims to maintain its reserves in the short term to provide a buffer to meet any fall in income or costs which may be incurred due to the coronavirus pandemic.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by the provisions of an order of the High Court dated 28 October 1996 as amended on 13th September 1997, 24th May 2008 and 30 August 2008. Under the terms of this order the charity is administered and managed by a committee of 12 members of whom 9 are elected by the members at the annual general meeting. The remaining 3 members are nominated by the trustees.

Recruitment and appointment of new trustees

Trustees are recruited and elected by the members of the organisation in accordance with the governing document.

Ordinary membership is open to any person aged 18 years or over who professes the Islamic faith and who resides within the Metropolitan Borough of Calderdale, a charge of £52 per annum, payable annually, monthly or weekly, however concessions are made for those with financial hardship.

Organisational structure

Day to day management of the charity is undertaken by the officers with monthly meetings of the committee. New committee members are guided as to their role and responsibilities by more longstanding committee members and are provided with relevant Charity Commission publications. The committee aim to keep abreast of developments through information issued by the Charity Commission.

Induction and training of new trustees

The policy for inducting and training the trustees has been reviewed and a training plan produced.

Related parties

No trustee received remuneration or other benefit from their work with the charity. The charity does purchase goods from SKY D.I.Y. Supercenter Limited, one of the trustees of the charity is also a shareholder of this company. A summary of the transactions with the company are set out in note 19 to the financial statements.

Report of the Trustees
for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to establish systems to mitigate those risks. Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects and to ensure compliance with all legislation. External risks to funding are monitored to ensure action can be taken on a timely basis to increase and diversify funding if required. At present there are specific external risks relating to the Covid 19 pandemic which raises health and safety implications. These risks have been mitigated by the closure of the Mosque and strict health and safety procedures being put in place. The pandemic also causes financial risks with its effect on the general economic conditions which are likely to see a drop in donation income for the Mosque. These risks have been mitigated by reducing expenditure and taking advantage of government support schemes such as the furloughing of staff. The Mosque also has substantial cash reserves to tide it through the disruption caused by the pandemic.

The procedures are periodically reviewed to ensure they still meet the needs of the charity.

The trustees hold the legal title to the charity's properties as trustees for the charity and act in accordance with the instructions of the committee or the members in general meeting. Appointment and removal of trustees is by means of a resolution of the members at a general meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1063058

Principal address

131 Gibbet Street
Halifax
West Yorkshire
HX1 5LE

Trustees

M Siddique
A Hussain
M Idris
A R Chaudhry
M Ahmed
M Ashraf
M Boston

Committee Members:

Elected Officers

R I Khan
M Ashraf
M Sultan

Treasurer
Secretary and Trustee
President

A Ali

Vice President

Elected Members

H M Hanif
A Khan

Vice Secretary
Vice Treasurer

Property Trustees

L Din
P Khan
M J Ismail
M Younis
M Najib

Report of the Trustees
for the Year Ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

David Adams FCA (Senior Statutory Auditor)
for and on behalf of Lindley Adams Limited
Statutory Auditor
28 Prescott Street
Halifax
West Yorkshire
HX1 2JL

Bankers

Lloyds TSB
Commercial Street
Halifax
HX1 1BB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy 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 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 order of the board of trustees on 1 December 2021 and signed on its behalf by:

M Sultan - Trustee

**Report of the Independent Auditors to the Trustees of
Central Jamia Mosque Madni**

Opinion

We have audited the financial statements of Central Jamia Mosque Madni (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Report of the Independent Auditors to the Trustees of
Central Jamia Mosque Madni**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charity and the sector in which they operate and considered the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to that risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We obtained an understanding of how the charity complies with its legal requirements by making inquiries of management and by review of board minutes and other documentation.

Our audit procedures included:

- identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;

- understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;

- assessing the extent and compliance with the relevant laws and regulations;

- agreeing the financial statement disclosures to underlying supporting documentation and inquiries with management.

We did not identify any key audit matters relating to irregularities including fraud.

We are not aware of any actual or suspected non-compliance with laws and regulations, and we are not responsible for preventing or detecting non-compliance with all laws and regulations. The primary responsibility for the prevention and detection of fraud rests with management and those charged with governance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances as set out in note 22 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Report of the Independent Auditors to the Trustees of
Central Jamia Mosque Madni

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

David Adams FCA (Senior Statutory Auditor)
for and on behalf of Lindley Adams Limited
Statutory Auditor
28 Prescott Street
Halifax
West Yorkshire
HX1 2JL

1 December 2021

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	244,557	26,100	270,657	432,139
Charitable activities	5				
General charitable activity		66,993	-	66,993	-
Other trading activities	3	4,750	-	4,750	5,080
Investment income	4	-	-	-	2
Total		316,300	26,100	342,400	437,221
EXPENDITURE ON					
Raising funds		1,640	-	1,640	1,560
Charitable activities	6				
General charitable activity		296,802	26,100	322,902	457,468
Total		298,442	26,100	324,542	459,028
NET INCOME/(EXPENDITURE)		17,858	-	17,858	(21,807)
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		40,209	-	40,209	-
Net movement in funds		58,067	-	58,067	(21,807)
RECONCILIATION OF FUNDS					
Total funds brought forward		6,290,729	-	6,290,729	6,312,536
TOTAL FUNDS CARRIED FORWARD		6,348,796	-	6,348,796	6,290,729
CONTINUING OPERATIONS					
All income and expenditure has arisen from continuing activities.					

The notes form part of these financial statements

Balance Sheet
31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	14	5,531,187	-	5,531,187	5,576,855
CURRENT ASSETS					
Stocks	15	120	-	120	760
Debtors	16	235,615	-	235,615	215,459
Cash at bank and in hand		641,877	-	641,877	553,350
		877,612	-	877,612	769,569
CREDITORS					
Amounts falling due within one year	17	(60,003)	-	(60,003)	(55,695)
NET CURRENT ASSETS		817,609	-	817,609	713,874
TOTAL ASSETS LESS CURRENT LIABILITIES		6,348,796	-	6,348,796	6,290,729
NET ASSETS		6,348,796	-	6,348,796	6,290,729
FUNDS	18				
Unrestricted funds:					
General fund				3,745,271	3,727,413
Revaluation Reserve				2,603,525	2,563,316
				6,348,796	6,290,729
TOTAL FUNDS				6,348,796	6,290,729

The financial statements were approved by the Board of Trustees and authorised for issue on 1 December 2021 and were signed on its behalf by:

M Sultan - Trustee

R I Khan - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally upon notification of the interest paid or payable by the bank.

Depreciation

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

Freehold property	- 2% Straight line
Fixtures and fittings	- 15% on reducing balance
Equipment	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the trustees report or notes to the financial statements where applicable.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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.

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

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations	247,925	386,923
Gift aid	19,404	42,148
Membership fees	3,328	3,068
	<u>270,657</u>	<u>432,139</u>

3. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Sale of radios	3,340	3,120
Clothing bank	600	1,650
Hire of premises	500	-
Signage fees	310	310
	<u>4,750</u>	<u>5,080</u>

4. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	-	2
	<u>-</u>	<u>2</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31.3.21	31.3.20
	General charitable activity £	Total activities £
Refunds for light and heat	6,768	-
Coronavirus furlough scheme	60,225	-
	<u>66,993</u>	<u>-</u>

During the year the charity received grants of £60,225 from the government in respect of the Coronavirus job retention scheme to support the charity to furlough staff. The grant is unconditional and has all been recognised as income in the financial statements for the current year.

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
General charitable activity	300,836	22,066	322,902
	<u>300,836</u>	<u>22,066</u>	<u>322,902</u>

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

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.21	31.3.20
	£	£
Staff costs	76,180	100,502
Insurance	4,960	5,022
Repairs & renewals	17,913	34,524
Establishment costs	29,672	43,530
Telephone	272	779
Postage and stationery	81	129
Sundries	60	154
Donations	26,100	98,343
Catering expenses	490	4,575
Guest speakers	-	520
Radio & broadcasting costs	75	75
Depreciation	144,467	143,676
Interest payable and similar charges	566	111
	<u>300,836</u>	<u>431,940</u>

8. SUPPORT COSTS

	Governance costs £
General charitable activity	<u>22,066</u>

9. AUDITORS' REMUNERATION

	31.3.21	31.3.20
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	11,400	12,540
Auditors' remuneration for non audit work	<u>10,666</u>	<u>12,988</u>

Fees payable for the audit are £11,400 (2020 £12,540)
 Fees payable for accountancy services are £5,000 (2020: £3,738)
 Fees payable for other services are £6,056(2020 £9,250)

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

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

11. STAFF COSTS AND THE COST OF KEY MANAGEMENT PERSONNEL

	31.3.21	31.3.20
	£	£
Wages and salaries	75,656	99,719
Other pension costs	524	783
	<u>76,180</u>	<u>100,502</u>

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

	31.3.21	31.3.20
	11	12
Charitable staff	<u>11</u>	<u>12</u>

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

The key management of the charity comprises the trustees. No remuneration or other benefits were paid to the trustees in this year or for the year ended 31 March 2020 apart from the item referred to in note 10 above.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	422,442	9,697	432,139
Other trading activities	5,080	-	5,080
Investment income	2	-	2
Total	<u>427,524</u>	<u>9,697</u>	<u>437,221</u>
EXPENDITURE ON			
Raising funds	1,560	-	1,560
Charitable activities			
General charitable activity	443,918	13,550	457,468
Total	<u>445,478</u>	<u>13,550</u>	<u>459,028</u>
NET INCOME/(EXPENDITURE)	<u>(17,954)</u>	<u>(3,853)</u>	<u>(21,807)</u>
Transfers between funds	<u>(3,853)</u>	<u>3,853</u>	<u>-</u>
Net movement in funds	<u>(21,807)</u>	<u>-</u>	<u>(21,807)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	6,312,536	-	6,312,536
TOTAL FUNDS CARRIED FORWARD	<u><u>6,290,729</u></u>	<u><u>-</u></u>	<u><u>6,290,729</u></u>

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

13. LEGAL STATUS OF THE CHARITY

The charity is unincorporated and governed by the provisions of an order of the High Court dated 28 October 1996 as amended on 13th September 1997, 24th May 2008 and 30 August 2008.

14. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Equipment £	Totals £
COST OR VALUATION				
At 1 April 2020	6,239,837	175,596	146,016	6,561,449
Additions	47,241	5,490	5,858	58,589
Revaluations	40,209	-	-	40,209
At 31 March 2021	6,327,287	181,086	151,874	6,660,247
DEPRECIATION				
At 1 April 2020	737,687	145,174	101,733	984,594
Charge for year	126,545	5,386	12,535	144,466
At 31 March 2021	864,232	150,560	114,268	1,129,060
NET BOOK VALUE				
At 31 March 2021	5,463,055	30,526	37,606	5,531,187
At 31 March 2020	5,502,150	30,422	44,283	5,576,855

Cost or valuation at 31 March 2021 is represented by:

	Freehold property £	Fixtures and fittings £	Equipment £	Totals £
Valuation in 2015	2,563,316	-	-	2,563,316
Valuation in 2021	40,209	-	-	40,209
Cost	3,723,762	181,086	151,874	4,056,722
	6,327,287	181,086	151,874	6,660,247

The total building costs incurred in the redevelopment of the mosque at Gibbet Street stand at £2,598,309 to date including retentions still to pay of £38,169.

15. STOCKS

	31.3.21 £	31.3.20 £
Stocks	120	760

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

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Other debtors	6,575	550
Tax	226,580	206,144
Prepayments	2,460	8,765
	<u>235,615</u>	<u>215,459</u>

Included in tax debtors is the sum of £225,548 which relates to gift aid claims outstanding some of which are subject to verification by HM Customs and Excise.

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade creditors	845	-
Tax	1,539	-
Other creditors	38,169	38,169
Accrued expenses	19,450	17,526
	<u>60,003</u>	<u>55,695</u>

18. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	3,727,413	17,858	3,745,271
Revaluation Reserve	2,563,316	40,209	2,603,525
	<u>6,290,729</u>	<u>58,067</u>	<u>6,348,796</u>
TOTAL FUNDS	<u>6,290,729</u>	<u>58,067</u>	<u>6,348,796</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	316,300	(298,442)	-	17,858
Revaluation Reserve	-	-	40,209	40,209
	<u>316,300</u>	<u>(298,442)</u>	<u>40,209</u>	<u>58,067</u>
Restricted funds				
Qurbani collection for Africa	11,045	(11,045)	-	-
Sacred Giving Altaqwa School and Mosque	500	(500)	-	-
Muslim Charity Jammu & Kashmir	7,278	(7,278)	-	-
Muslim Charity Pakistan Covid Appeal	7,277	(7,277)	-	-
	<u>26,100</u>	<u>(26,100)</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>342,400</u>	<u>(324,542)</u>	<u>40,209</u>	<u>58,067</u>

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

18. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	3,749,220	(17,954)	(3,853)	3,727,413
Revaluation Reserve	2,563,316	-	-	2,563,316
	6,312,536	(17,954)	(3,853)	6,290,729
Restricted funds				
Qurbani collection for Africa	-	(3,853)	3,853	-
TOTAL FUNDS	<u>6,312,536</u>	<u>(21,807)</u>	<u>-</u>	<u>6,290,729</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	427,524	(445,478)	(17,954)
Restricted funds			
Qurbani collection for Africa	9,697	(13,550)	(3,853)
TOTAL FUNDS	<u>437,221</u>	<u>(459,028)</u>	<u>(21,807)</u>

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

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	3,749,220	(96)	(3,853)	3,745,271
Revaluation Reserve	2,563,316	40,209	-	2,603,525
	6,312,536	40,113	(3,853)	6,348,796
Restricted funds				
Qurbani collection for Africa	-	(3,853)	3,853	-
TOTAL FUNDS	<u>6,312,536</u>	<u>36,260</u>	<u>-</u>	<u>6,348,796</u>

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

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	743,824	(743,920)	-	(96)
Revaluation Reserve	-	-	40,209	40,209
	<u>743,824</u>	<u>(743,920)</u>	<u>40,209</u>	<u>40,113</u>
Restricted funds				
Qurbani collection for Africa	20,742	(24,595)	-	(3,853)
Sacred Giving Altaqwa School and Mosque	500	(500)	-	-
Muslim Charity Jammu & Kashmir	7,278	(7,278)	-	-
Muslim Charity Pakistan Covid Appeal	7,277	(7,277)	-	-
	<u>35,797</u>	<u>(39,650)</u>	<u>-</u>	<u>(3,853)</u>
TOTAL FUNDS	<u>779,621</u>	<u>(783,570)</u>	<u>40,209</u>	<u>36,260</u>

19. RELATED PARTY DISCLOSURES

During the year goods of £2,640 (2020 £5,050) were purchased from SKY D.I.Y. Supercenter Limited. Mr Akbar Ali who is a trustee of the charity is also a shareholder of SKY D.I.Y. Supercenter Limited. At 31st March 2021 there was £250 outstanding between the charity and SKY D.I.Y. Supercenter Limited (2020: £nil). The total amount of donations, with no attached conditions, received from the trustees during the year amounted to £10,270 (2020 £5,130).

20. REGISTERED NAME

The full registered name of the charity is Central Jamia Mosque Madni and Education Centre, Halifax.

21. REVALUATION RESERVE

On transition to FRS102 (1 April 2015) the charity chose to measure freehold property at its previous valuation as the deemed cost. The Mosque at Gibbet Street had undergone substantial reconstruction. It was revalued along with other properties owned by the charity as specialised properties on the basis of depreciated replacement cost at 31st March 2015. Al Samarraie (BEng(Hons), C.Eng. MStructE, MCIHT, MIEI) valued the Gibbet Street Mosque on the above basis. Other properties are valued by the trustees at their insurance rebuilding costs which would equate to market value. This resulted in a revaluation gain in 2015 of £2,563,316 which was transferred to the revaluation reserve. During the current year the Hopwood Lane and Cavendish Terrace properties were revalued to their revised insurance rebuilding costs resulting in a further £40,209 transferred to the revaluation reserve.

If the land and buildings stated at valuation were included in the financial statements at cost less accumulated depreciation then the net book value would be £3,183,257 (2020 £3,212,228).

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

22. NON- AUDIT SERVICES

In common with many other charities of our size and nature, we use our auditors to prepare and submit returns to the tax authorities and assist us with the preparation of the financial statements.

23. CONTINGENT ASSET

Included in creditors is a retention owing to APP Construction Limited of £38,169 in respect of monies held back on the completion of the redevelopment of the property at Gibbet Street in case of remedial work being required. During the current and previous years in excess of £30,000 has been spent on repairs to the dome caused by leaking water. The trustees intend to offset the cost of repairs against the retention provided for. No gain has been recognised during the financial year as the receipt of any consideration is not virtually certain as it is dependent on negotiations with the builder which are ongoing.

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

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	247,925	386,923
Gift aid	19,404	42,148
Membership fees	3,328	3,068
	270,657	432,139
Other trading activities		
Sale of radios	3,340	3,120
Clothing bank	600	1,650
Hire of premises	500	-
Signage fees	310	310
	4,750	5,080
Investment income		
Deposit account interest	-	2
Charitable activities		
Refunds for light and heat	6,768	-
Coronavirus furlough scheme	60,225	-
	66,993	-
Total incoming resources	342,400	437,221
EXPENDITURE		
Other trading activities		
Opening stock	760	320
Purchases	1,000	2,000
Closing stock	(120)	(760)
	1,640	1,560
Charitable activities		
Wages	75,656	99,719
Pensions	524	783
Insurance	4,960	5,022
Repairs & renewals	17,913	34,524
Establishment costs	29,672	43,530
Telephone	272	779
Postage and stationery	81	129
Sundries	60	154
Donations	26,100	98,343
Catering expenses	490	4,575
Guest speakers	-	520
Radio & broadcasting costs	75	75
Depreciation of tangible fixed assets	144,467	143,676
Bank charges	566	111
	300,836	431,940

This page does not form part of the statutory financial statements

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

	31.3.21 £	31.3.20 £
Support costs		
Governance costs		
Auditors' remuneration	11,400	12,540
Auditors' remuneration for non audit work	10,666	12,988
	22,066	25,528
Total resources expended	324,542	459,028
Net income/(expenditure)	17,858	(21,807)

This page does not form part of the statutory financial statements