

Charity number: 1067922

Idara Isha-atul Islam
Trustee's report and financial
statements for the year ended
23 November 2023

Idara Isha-atul Islam

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Idara Isha-atul Islam

Legal and administrative information

Charity number 1067922

Business address 52 Milner Street
Old Trafford
Manchester
M16 7GG

Trustee Muhammed Iqbal Bawa
Muhammad Bilal Bawa
Salman Mahmood

Accountants Nexus Accountancy Ltd
5 Holker Close
Manchester
M13 0DE

Bankers Lloyds Bank
PO Box 1000
Andover
BX1 1LT

Idara Isha-atul Islam

Report of the trustee for the year ended 23 November 2023

The trustee presents this report and the financial statements for the year ended 23 November 2023. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The Charity is constituted under 1998 constitution registered with the Charities Commission under Number 1067922. The Trustees have responsibility for the overall management and operation of the charity.

Objectives and activities

Objectives and aims

The advancement of religion of Islam in accordance with the advancement of the religion of Islam in accordance with the tenets and doctrines of the Sunni sect of Islam (Ahle Sunnat Wal Jammāt Deoband school of thought) and the advancement of the education of Muslim children in accordance with the tenets and doctrines of the Sunni sect of Islam (Ahle Sunnat wal Jammāt Deoband school of thought).

The mosque is operational for daily prayers and holds a number of classes & activities for local community including daily and weekly sessions for adults and children.

Achievements and performance

Charitable activities

Our charitable donations have been increased due to accommodate extended facilities and spaces have been made available for the community.

We continue to work in partnership with a number of other organisations and charities in line with the needs of the local community.

Idara Isha-atul Islam

Report of the trustee for the year ended 23 November 2023

Statement of trustees' responsibilities

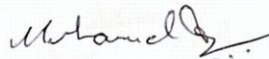
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 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 UK 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 proper accounting records which 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 1993 and the Charity (Accounts and Reports) Regulations 2008. 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

On behalf of the board

 15/06/2024

Muhammed Iqbal Bawa

Trustee

Idara Isha-atul Islam

Independent examiner's report to the trustees on the unaudited financial statements of Idara Isha-atul Islam

I report on the accounts of Idara Isha-atul Islam for the year ended 23 November 2023 set out on pages 2 to 10.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, and to state whether particular matters have come to my attention.


Basis of independent examiner's statement

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. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

 15/06/2024

Nexus Accountancy Limited

Independent examiner
5 Holker Close
Manchester
United Kingdom

M13 0DE

Idara Isha-atul Islam

Statement of financial activities

For the year ended 23 November 2023

		Unrestricted funds	2023 Total	2022 Total
	Notes	£	£	£
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	67,948	67,948	19,450
Total incoming resources		67,948	67,948	19,450
Resources expended				
Purchase (Flat)	4	125,259	125,259	
Premises Light & Heating		5,944	5,944	
Legal & Professional (Insurance)		1,955	1,955	
Communications and IT (Telephone)		168	168	
Other office expenses	5	1,571	1,571	
Interest payable and similar charges		30	30	
Total resources expended		134,927	134,927	10,110
Total funds brought forward		<u>73,759</u>	<u>73,759</u>	<u>64,419</u>
Total funds carried forward	7	<u>6,780</u>	<u>6,780</u>	<u>73,759</u>

The notes on pages 7 to 10 form an integral part of these financial statements.

Idara Isha-atul Islam

Balance sheet

as at 23 November 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	6	125,259	-
Current assets			
Debtors	-	-	-
Cash at bank and in hand	6,780	73,759	
	6,780	73,759	
Creditors: amounts falling due within one year	-	-	
Net current assets		6,780	73,759
Total assets less current liabilities		132,039	73,759
Creditors: amounts falling due after more than one year	-	-	-
Net assets		132,039	73,759
Funds			
Unrestricted income funds	7	132,039	73,759
Total funds		132,039	73,759

The financial statements were approved by the trustee on and signed on its behalf by

Muhammed Iqbal Bawa 15/06/2024

Muhammed Iqbal Bawa
Trustee

The notes on pages 7 to 10 form an integral part of these financial statements.

Idara Isha-atul Islam

Notes to financial statements for the year ended 23 November 2023

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

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.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	Not depreciated
Fixtures, fittings and equipment -	15% Reducing balance
Motor vehicles	25% Reducing balance

Idara Isha-atul Islam

Notes to financial statements for the year ended 23 November 2023

1.5. Defined contribution pension schemes

Charity do not have any pension scheme.

2. Voluntary income

	Unrestricted funds £	2023 Total £	2022 Total £
Donations (including Friday collections)	67,948	67,948	51,648
	<u>67,948</u>	<u>67,948</u>	<u>117,397</u>

3. Employees

The charity does not employ anyone on PAYE scheme; all work is carried out by volunteers

No employee or volunteers received emoluments

4. Purchase (Flat)

Flat purchase price	£120,000
Solicitor fee	£4,959
Other legal fee	£300
Total Cost of Purchase	<u>£125,259</u>

5. Other office expenses

Repair	£29
Telephone	£168
Water	£1,374
	<u>£1,571</u>

Idara Isha-atul Islam

Notes to financial statements for the year ended 23 November 2023

6. Tangible fixed assets

	Land and Building £
Cost	
At 24 November 2022	-
Additions	125,259
	<hr/>
At 23 November 2023	125,259
Depreciation	
At 24 November 2022	-
Charge for the year	-
	<hr/>
At 23 November 2023	-
Net book values	
At 24 November 2022	125,259
	<hr/>
At 23 November 2023	125,259
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7. Unrestricted funds

	At 24 November 2022 £	Incoming resources £	Outgoing. resources £	At 23 November 2023 £
General Fund	73,759	67,948	(134,927)	6780
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