

JAMEAH FATIMIA MOSQUE

England & Wales · Charity number 1070245

Details

Status Registered

Legal form Other

Registered 1998-06-27

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

Contact

Address 118a Berridge Road
Forest Fields
Nottingham
NG7 6HT

Phone 0115 9244004

Activities

Objects: ADVANCEMENT OF MUSLIM RELIGION WITHIN THE AREA OF BENEFIT

Activities: A central place for spiritual study, prayers, funerals, weddings and other religious activities and gatherings. Provision of education, services and social activities, teaching Urdu and Arabic languages, including the teaching of the Holy Koran and the Islamic faith.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** NOTTINGHAM
- Nottinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£402,893	£184,083	-	-
2024-03-31	£207,449	£175,198	-	-
2023-03-31	£168,314	£122,427	-	-
2022-03-31	£184,204	£144,213	-	-
2021-03-31	£72,610	£81,860	-	-

Trustees

Name	Role	Appointed
MUSHTAQ MOHAMMAD	Chair	
IMTEYAZ TAJ		2016-09-14
KHALID KAYANI		2016-09-14
MASOOD AHMED		2016-09-14
MOHAMMAD ASIF		
MOHAMMAD ASLAM		
MOHAMMAD SADIQ		
MOHAMMED ASLAM		2016-09-14
MOHAMMED MUKHTAR		2016-09-14
MUHAMMAD HAFEEZ		
MUHAMMAD MOQEEM		2016-09-14
MUMTAZ AHMED		2016-09-14
Mohammed Shabir		2022-08-29
Mushtaq Rehman		2022-08-29
RIASAT ALI		2012-01-06
Tahir Akhtar		2022-08-29
Tariq Mahmood		2022-08-29

Accounts

Charity Registration No. 1070245 (England and Wales)

JAMEAH FATIMIA MOSQUE

**REPORT OF THE TRUSTEES AND UNAUDITED
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2025

**JAMEAH FATIMIA MOSQUE
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JAMEAH FATIMIA MOSQUE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1070245

Principal address
118a Berridge Road
Forest Fields
Nottingham
NG7 6HT

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Mr Mohammad Asif
Mr Mohammad Aslam
Mr Muhammad Hafeez
Mr Imteyaz Taj
Mr Khalid Kayani
Mr Masood Ahmed
Mr Mohammed Aslam
Mr Mohammed Mukhtar
Mr Muhammad Moqeem
Mr Mumtaz Ahmed
Mr Mushtaq Mohammad
Mr Riasat Ali
Mr Mohammad Sadiq
Mr Mushtaq Rehman
Mr Tariq Mahmood
Mr Mohammed Shabir
Mr Tahir Akhtar

Independent examiner
Muhammad Armughan Ali Khan, FCCA
Akhter's Limited
Accountants and Business Advisors
64 Castle Boulevard
Nottingham
NG7 1FN

JAMEAH FATIMIA MOSQUE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity was formed in 1997 and registered in 1998. Its objective is to advance the Muslim religion in the area of Nottingham, by providing and managing a place of worship, religious activities, the education and training of young people and care for the welfare of the elderly in the area.

Public benefit statement

The charity aims to serve the whole community, for the benefit of the public in general, wherever possible. In meeting objectives and formulating future plans the trustees have considered the Charity Commission's guidance on public benefit.

FINANCIAL REVIEW

Reserves Policy

The charity's policy is to ensure that there are sufficient free reserves to cover three months of normal recurring expenditure. Whilst a significant proportion of the reserves of £1,525,333 (2023: £1,306,523) are represented by land and property, the funds held at the bank at the balance sheet date are sufficient to cover normal recurring expenditure for the next twelve months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes an unincorporated charity managed by the management committee of trustees. New trustees are recruited when required, and are advised of their duties and responsibilities as trustees, on appointment.

Transactions and financial position

The Statement of Financial Activities shows a net surplus of £218,810 (2024: Surplus of £32,251) for the year. Total funds stood at £1,525,333 (2024: £1,306,523) at 31 March 2025, of which free reserves were £551,537 (2024: £406,945).

Approved by order of the Management Committee and signed on its behalf by:



Mr. Mushtaq Mohammad
Chair

Date: 15 December 2025

JAMEAH FATIMIA MOSQUE

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Muhammad Armughan Ali Khan, FCCA
Akhter's Limited
Accountants and Business Advisors
64 Castle Boulevard
Nottingham
NG7 1FN

Date: 15 December 2025

JAMEAH FATIMIA MOSQUE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income and endowments from:					
Donations and legacies	2	391,788	-	391,788	195,354
Investment income	3	<u>11,105</u>	<u>-</u>	<u>11,105</u>	<u>12,095</u>
Total income		402,893	-	402,893	207,449
Expenditure on:					
Charitable activities		177,361	-	177,361	168,970
Other costs		<u>6,723</u>	<u>-</u>	<u>6,723</u>	<u>6,228</u>
Total expenditure		184,083	-	184,083	175,198
Net (deficit)/surplus		218,810	-	218,810	32,251
Reconciliation of funds:					
Total funds brought forward	10	<u>1,306,523</u>	<u>-</u>	<u>1,306,523</u>	<u>1,274,272</u>
Total funds carried forward	10	<u>1,525,333</u>	<u>-</u>	<u>1,525,333</u>	<u>1,306,523</u>

The notes on pages 8 to 12 form part of these financial statements

JAMEAH FATIMIA MOSQUE

BALANCE SHEET AS AT 31 MARCH 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	6	855,796	781,578
Investment property	7	<u>118,000</u>	<u>118,000</u>
		973,796	899,578
Current assets			
Cash at bank		551,188	409,149
Debtors	8	<u>1,887</u>	<u>1,759</u>
		553,075	410,908
Creditors: amounts falling due within one year	9	<u>(1,538)</u>	<u>(3,963)</u>
Net current assets		551,537	406,945
Total assets less current liabilities		<u>1,525,333</u>	<u>1,306,523</u>
Net assets		<u>1,525,333</u>	<u>1,306,523</u>
Charity Funds			
Unrestricted funds	10	1,525,333	1,306,523
Total charity funds	10	<u>1,525,333</u>	<u>1,306,523</u>

The financial statements were approved and authorised for issue by the Management Committee on 15 December 2025 and were signed on its behalf by:



Mr. Mushtaq Mohammad
Chair

The notes on pages 8 to 12 form part of these financial statements.

JAMEAH FATIMIA MOSQUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Summary of significant accounting policies

(a) General information and basis of preparation

Jameah Fatimia Mosque is a charity in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to advance the Muslim religion in the area of Nottingham, by providing and managing a place of worship, religious activities, the education and training of young people and care for the welfare of the elderly in the area.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

The charity does not hold any restricted funds.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Investment income is earned through holding assets for investment purposes such as property.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the category above.

JAMEAH FATIMIA MOSQUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

(e) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Fixtures and fittings	5% straight line per annum
Motor vehicles	20% straight line per annum

Depreciation is not provided in respect of the Mosque or the house.

This policy represents a departure from statutory accounting principles, which require depreciation to be provided on all fixed assets. The trustees consider that this policy is necessary in order that the financial statements may give a true and fair view because current values and changes in current values are of prime importance rather than the calculation of systematic depreciation. Depreciation is only one of many factors reflected in the annual valuation and the amount which might otherwise have been shown cannot be separately identified or quantified.

(f) Investment properties

Investment properties for which fair value can be measured reliably without undue cost or effort are measured at fair value at each reporting date with changes in fair value recognised in 'net gains / (losses) on investments' in the statement of financial activities.

Investment property comprises garages rented out to neighbouring residents.

(g) Tax

The charity is exempt from tax on its charitable activities.

(h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(i) Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

JAMEAH FATIMIA MOSQUE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2	Income from donations and legacies	2025	2024
		£	£
	Donations from individuals and other charities	<u>391,788</u>	<u>195,354</u>
3	Income from investments	2025	2024
		£	£
	Rental Income	<u>11,105</u>	<u>12,095</u>
4	Trustee's remuneration and benefits		
	There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.		
5	Staff costs and employee benefits		
	The average monthly number of employees during the year was as follows:		
		2025	2024
		£	£
		<u>3</u>	<u>3</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

JAMEAH FATIMIA MOSQUE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

6 Tangible fixed assets

	Freehold Property £	Improvements to Property £	Fixture & Fittings £	Motor Vehicles £	Total £
Cost or Valuation:					
At 1 April 2024	158,526	599,558	34,541	16,800	809,425
Additions	72,736	-	6,915	-	79,651
At 31 March 2025	231,262	599,558	41,456	16,800	889,076
Depreciation:					
At 1 April 2024	-	-	14,407	13,440	27,847
Charge for the year	-	-	2,073	3,360	5,433
At 31 March 2025	-	-	16,480	16,800	33,280
Net Book Value:					
At 31 March 2025	231,262	599,558	24,976	-	855,796
At 1 April 2024	158,526	599,558	20,134	3,360	781,578

7 Investment property

Cost	£
At 1 April 2024 and 31 March 2025	118,000
Net book value	
At 31 March 2025	118,000
At 31 March 2024	118,000

8 Debtors

	2025 £	2024 £
Other debtors	1,887	1,760

JAMEAH FATIMIA MOSQUE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

9 Creditors: amounts falling due within one year

	2025	2024
	£	£
Taxation and social security	341	1,056
Wages & Salaries	-	1,663
Other Creditors	1,197	1,243
	<u>1,538</u>	<u>3,963</u>

10 Fund reconciliation

Unrestricted funds

	Balance at 1 April 2024	Income	Expenditure	Balance at 31 March 2025
	£	£	£	£
Unrestricted				
General funds	<u>1,306,523</u>	<u>402,893</u>	<u>(184,083)</u>	<u>1,525,333</u>

11 Related party transactions

There are no related party transactions during the year ended 31 March 2025 (2024: £ nil).

JAMEAH FATIMIA MOSQUE

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

	<u>2025</u>	<u>2024</u>
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations from individuals and other charities	391,788	195,354
Investment income		
Rents received	11,105	12,095
Total incoming resources	402,893	207,449
EXPENDITURE		
Charitable activities		
Imam fees	18,217	22,776
Other Staff Cost	7,466	4,983
Imam pension contributions	266	323
Rates and water	2,044	1,538
Insurance	3,136	3,003
Light and heat	19,540	12,242
Telephone	560	401
Repairs and renewals	10,074	20,763
Funeral costs	113,704	100,948
Cleaning of premises	1,254	508
Stationery & Postage	-	941
Fund raising	180	180
Sundry	920	366
	177,361	168,971
OTHER COSTS		
Finance		
Depreciation of tangible fixed assets	5,433	5,087
	5,433	5,087
Governance costs		
Accountancy and legal fees	1,290	1,140
Total resources expended	184,083	175,198
NET (DEFICIT)/SURPLUS	218,810	32,251

Accounts

Charity Registration No. 1070245 (England and Wales)

JAMEAH FATIMIA MOSQUE

**REPORT OF THE TRUSTEES AND UNAUDITED
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2024

**JAMEAH FATIMIA MOSQUE
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JAMEAH FATIMIA MOSQUE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1070245

Principal address

118a Berridge Road
Forest Fields
Nottingham
NG7 6HT

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Mr Shokat Ali
Mr Mohammad Asif
Mr Mohammad Aslam
Mr Walait Ali
Mr Muhammad Hafeez
Mr Imteyaz Taj
Mr Khalid Kayani
Mr Masood Ahmed
Mr Mohammed Aslam
Mr Mohammed Mukhtar
Mr Mohammed Sarwar Khan
Mr Muhammad Moqeem
Mr Mumtaz Ahmed
Mr Mushtaq Mohammad
Mr Riasat Ali
Mr Mohammad Sadiq
Mr Mushtaq Rehman
Mr Tariq Mahmood
Mr Mohammed Shabir
Mr Tahir Akhtar

Independent examiner

Muhammad Armughan Ali Khan, ACCA
Akhter's Limited
Accountants and Business Advisors
64 Castle Boulevard
Nottingham
NG7 1FN

JAMEAH FATIMIA MOSQUE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity was formed in 1997 and registered in 1998. Its objective is to advance the Muslim religion in the area of Nottingham, by providing and managing a place of worship, religious activities, the education and training of young people and care for the welfare of the elderly in the area.

Public benefit statement

The charity aims to serve the whole community, for the benefit of the public in general, wherever possible. In meeting objectives and formulating future plans the trustees have considered the Charity Commission's guidance on public benefit.

FINANCIAL REVIEW

Reserves Policy

The charity's policy is to ensure that there are sufficient free reserves to cover three months of normal recurring expenditure. Whilst a significant proportion of the reserves of £1,306,523 (2023: £1,274,272) are represented by land and property, the funds held at the bank at the balance sheet date are sufficient to cover normal recurring expenditure for the next twelve months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes an unincorporated charity managed by the management committee of trustees. New trustees are recruited when required, and are advised of their duties and responsibilities as trustees, on appointment.

Transactions and financial position

The Statement of Financial Activities shows a net surplus of £32,251 (2023: Surplus of £45,887) for the year. Total funds stood at £1,306,523 (2023: £1,274,272) at 31 March 2023, of which free reserves were £406,945 (2023: £374,387).

Approved by order of the Management Committee and signed on its behalf by:

Mr. Mushtaq Mohammad
Chair

Date: 20 September 2024

JAMEAH FATIMIA MOSQUE

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Muhammad Armughan Ali Khan, FCCA
Akhter's Limited
Accountants and Business Advisors
64 Castle Boulevard
Nottingham
NG7 1FN

Date: 20 September 2024

JAMEAH FATIMIA MOSQUE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income and endowments from:					
Donations and legacies	2	195,354	-	195,354	155,534
Investment income	3	<u>12,095</u>	<u>-</u>	12,095	<u>12,780</u>
Total income		207,449	-	207,449	168,314
Expenditure on:					
Charitable activities		168,970	-	168,970	115,319
Other costs		<u>6,228</u>	<u>-</u>	6,228	<u>7,107</u>
Total expenditure		175,198	-	175,198	122,427
Net (deficit)/surplus		32,251	-	32,251	45,887
Reconciliation of funds:					
Total funds brought forward	10	<u>1,274,272</u>	<u>-</u>	1,274,272	<u>1,228,385</u>
Total funds carried forward	10	<u>1,306,523</u>	<u>-</u>	1,306,523	<u>1,274,272</u>

The notes on pages 8 to 12 form part of these financial statements

JAMEAH FATIMIA MOSQUE

BALANCE SHEET AS AT 31 MARCH 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	6	781,578	781,885
Investment property	7	<u>118,000</u>	<u>118,000</u>
		899,578	899,885
Current assets			
Cash at bank		409,149	375,637
Debtors	8	<u>1,760</u>	<u>1,652</u>
		410,908	377,289
Creditors: amounts falling due within one year	9	<u>(3,963)</u>	<u>(2,902)</u>
Net current assets		406,945	374,387
Total assets less current liabilities		<u>1,306,523</u>	<u>1,274,272</u>
Net assets		<u>1,306,523</u>	<u>1,274,272</u>
Charity Funds			
Unrestricted funds	10	1,306,523	1,274,272
Total charity funds	10	<u>1,306,523</u>	<u>1,274,272</u>

The financial statements were approved and authorised for issue by the Management Committee on 20 September 2024 and were signed on its behalf by:



Mr. Mushtaq Mohammad
Chair

The notes on pages 8 to 12 form part of these financial statements.

JAMEAH FATIMIA MOSQUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Summary of significant accounting policies

(a) General information and basis of preparation

Jameah Fatimia Mosque is a charity in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to advance the Muslim religion in the area of Nottingham, by providing and managing a place of worship, religious activities, the education and training of young people and care for the welfare of the elderly in the area.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

The charity does not hold any restricted funds.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Investment income is earned through holding assets for investment purposes such as property.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the category above.

JAMEAH FATIMIA MOSQUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

(e) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Fixtures and fittings	5% straight line per annum
Motor vehicles	20% straight line per annum

Depreciation is not provided in respect of the Mosque or the house.

This policy represents a departure from statutory accounting principles, which require depreciation to be provided on all fixed assets. The trustees consider that this policy is necessary in order that the financial statements may give a true and fair view because current values and changes in current values are of prime importance rather than the calculation of systematic depreciation. Depreciation is only one of many factors reflected in the annual valuation and the amount which might otherwise have been shown cannot be separately identified or quantified.

(f) Investment properties

Investment properties for which fair value can be measured reliably without undue cost or effort are measured at fair value at each reporting date with changes in fair value recognised in 'net gains / (losses) on investments' in the statement of financial activities.

Investment property comprises garages rented out to neighbouring residents.

(g) Tax

The charity is exempt from tax on its charitable activities.

(h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(i) Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

JAMEAH FATIMIA MOSQUE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2	Income from donations and legacies	2024	2023
		£	£
	Donations from individuals and other charities	<u>195,354</u>	<u>155,534</u>
3	Income from investments	2024	2023
		£	£
	Rental Income	<u>12,095</u>	<u>12,780</u>
4	Trustee's remuneration and benefits		
	There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.		
5	Staff costs and employee benefits		
	The average monthly number of employees during the year was as follows:		
		2024	2023
		£	£
		<u>3</u>	<u>2</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

JAMEAH FATIMIA MOSQUE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

6 Tangible fixed assets

	Freehold Property £	Improvements to Property £	Fixture & Fittings £	Motor Vehicles £	Total £
Cost or Valuation:					
At 1 April 2023	158,526	599,558	29,761	16,800	804,645
Additions	-	-	4,780	-	4,780
At 31 March 2024	158,526	599,558	34,541	16,800	809,425
Deprecation:					
At 1 April 2023	-	-	12,680	10,080	22,760
Charge for the year	-	-	1,727	3,360	5,087
At 31 March 2024	-	-	14,407	13,440	27,847
Net Book Value:					
At 31 March 2024	158,526	599,558	20,134	3,360	781,578
At 1 April 2023	158,526	599,558	17,081	6,720	781,885

7 Investment property

Cost	£
At 1 April 2023 and 31 March 2024	118,000
Net book value	
At 31 March 2024	118,000
At 31 March 2023	118,000

8 Debtors

	2024 £	2023 £
Other debtors	1,760	1,652

JAMEAH FATIMIA MOSQUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

9 Creditors: amounts falling due within one year

	2024	2023
	£	£
Taxation and social security	1,056	434
Wages & Salaries	1,663	1,250
Other Creditors	1,243	1,218
	<u>3,963</u>	<u>2,902</u>

10 Fund reconciliation

Unrestricted funds

	Balance at 1 April 2023	Income	Expenditure	Balance at 31 March 2024
	£	£	£	£
Unrestricted				
General funds	<u>1,274,272</u>	<u>207,449</u>	<u>(175,198)</u>	<u>1,306,523</u>

11 Related party transactions

There are no related party transactions during the year ended 31 March 2024 (2023: £ nil).

JAMEAH FATIMIA MOSQUE**INCOME AND EXPENDITURE ACCOUNT**
FOR THE YEAR ENDED 31 MARCH 2024

	<u>2024</u> £	<u>2023</u> £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations from individuals and other charities	195,354	155,534
Investment income		
Rents received	12,095	12,780
Total incoming resources	207,449	168,314
EXPENDITURE		
Charitable activities		
Imam fees	22,776	22,109
Other Staff Cost	4,983	-
Imam pension contributions	323	289
Rates and water	1,538	908
Insurance	3,003	2,798
Light and heat	12,242	8,105
Telephone	401	609
Repairs and renewals	20,763	14,154
Funeral costs	100,948	64,197
Cleaning of premises	508	1,252
Stationery & Postage	941	-
Fund raising	180	185
Sundry	366	714
	168,971	115,320
OTHER COSTS		
Finance		
Depreciation of tangible fixed assets	5,087	4,848
	5,087	4,848
Governance costs		
Accountancy and legal fees	1,140	2,259
Total resources expended	175,198	122,427
NET (DEFICIT)/SURPLUS	32,251	45,887

Accounts

Charity Registration No. 1070245 (England and Wales)

JAMEAH FATIMIA MOSQUE

**REPORT OF THE TRUSTEES AND UNAUDITED
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2023

JAMEAH FATIMIA MOSQUE CONTENTS

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JAMEAH FATIMIA MOSQUE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1070245

Principal address
118a Berridge Road
Forest Fields
Nottingham
NG7 6HT

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Mr Shokat Ali	(Removed on 29/08/2022)
Mr Mohammad Asif	
Mr Mohammad Aslam	
Mr Walait Ali	(Removed on 29/08/2022)
Mr Muhammad Hafeez	
Mr Imteyaz Taj	
Mr Khalid Kayani	
Mr Masood Ahmed	
Mr Mohammed Aslam	
Mr Mohammed Mukhtar	
Mr Mohammed Sarwar Khan	(Removed on 29/08/2022)
Mr Muhammad Moqeen	
Mr Mumtaz Ahmed	
Mr Mushtaq Mohammad	
Mr Riasat Ali	
Mr Mohammad Sadiq	
Mr Mushtaq Rehman	
Mr Tariq Mahmood	(Appointed on 29/08/2022)
Mr Mohammed Shabir	(Appointed on 29/08/2022)
Mr Tahir Akhtar	(Appointed on 29/08/2022)

Independent examiner

Muhammad Armughan Ali Khan, ACCA
Akhter's Limited
Accountants and Business Advisors
64 Castle Boulevard
Nottingham
NG7 1FN

JAMEAH FATIMIA MOSQUE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity was formed in 1997 and registered in 1998. Its objective is to advance the Muslim religion in the area of Nottingham, by providing and managing a place of worship, religious activities, the education and training of young people and care for the welfare of the elderly in the area.

Public benefit statement

The charity aims to serve the whole community, for the benefit of the public in general, wherever possible. In meeting objectives and formulating future plans the trustees have considered the Charity Commission's guidance on public benefit.

FINANCIAL REVIEW

Reserves Policy

The charity's policy is to ensure that there are sufficient free reserves to cover three months of normal recurring expenditure. Whilst a significant proportion of the reserves of £1,266,534 (2022: £1,228,385) are represented by land and property, the funds held at the bank at the balance sheet date are sufficient to cover normal recurring expenditure for the next twelve months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes an unincorporated charity managed by the management committee of trustees. New trustees are recruited when required, and are advised of their duties and responsibilities as trustees, on appointment.

Transactions and financial position

The Statement of Financial Activities shows a net surplus of £45,886 (2022: Surplus of £46,291) for the year. Total funds stood at £1,274,272 (2022: £1,228,385) at 31 March 2023, of which free reserves were £374,387 (2022: £325,433).

Approved by order of the Management Committee and signed on its behalf by:



Mr. Mushtaq Mohammad
Chair

Date: 25 July 2023

JAMEAH FATIMIA MOSQUE

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Muhammad Armughan Ali Khan, ACCA
Akhter's Limited
Accountants and Business Advisors
64 Castle Boulevard
Nottingham
NG7 1FN

Date: 25 July 2023

JAMEAH FATIMIA MOSQUE**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income and endowments from:					
Donations and legacies	2	155,534	-	155,534	184,204
Investment income	3	<u>12,780</u>	<u>-</u>	<u>12,780</u>	<u>6,300</u>
Total income		168,314	-	168,314	190,504
Expenditure on:					
Charitable activities		115,319	-	115,319	138,374
Other costs		<u>7,107</u>	<u>-</u>	<u>7,107</u>	<u>5,839</u>
Total expenditure		122,427	-	122,427	144,213
Net (deficit)/surplus		45,887	-	45,887	46,291
Reconciliation of funds:					
Total funds brought forward	10	<u>1,228,385</u>	<u>-</u>	<u>1,228,385</u>	<u>1,182,094</u>
Total funds carried forward	10	<u><u>1,274,272</u></u>	<u><u>-</u></u>	<u><u>1,274,272</u></u>	<u><u>1,228,385</u></u>

The notes on pages 8 to 12 form part of these financial statements

JAMEAH FATIMIA MOSQUE

BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	6	781,885	784,953
Investment property	7	<u>118,000</u>	<u>118,000</u>
		899,885	902,953
Current assets			
Cash at bank		375,637	325,631
Debtors	8	<u>1,652</u>	<u>2,467</u>
		377,289	328,098
Creditors: amounts falling due within one year	9	<u>(2,902)</u>	<u>(2,666)</u>
Net current assets		<u>374,387</u>	<u>325,432</u>
Total assets less current liabilities		<u>1,274,272</u>	<u>1,228,385</u>
Net assets		<u>1,274,272</u>	<u>1,228,385</u>
Charity Funds			
Unrestricted funds	10	1,274,272	1,228,385
Total charity funds	10	<u>1,274,272</u>	<u>1,228,385</u>

The financial statements were approved and authorised for issue by the Management Committee on 28 July 2023 and were signed on its behalf by:



Mr. Mushtaq Mohammad
Chair

The notes on pages 8 to 12 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1 Summary of significant accounting policies

(a) General information and basis of preparation

Jameah Fatimia Mosque is a charity in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to advance the Muslim religion in the area of Nottingham, by providing and managing a place of worship, religious activities, the education and training of young people and care for the welfare of the elderly in the area.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

The charity does not hold any restricted funds.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Investment income is earned through holding assets for investment purposes such as property.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the category above.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

(e) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Fixtures and fittings	5% straight line per annum
Motor vehicles	20% straight line per annum

Depreciation is not provided in respect of the Mosque or the house.

This policy represents a departure from statutory accounting principles, which require depreciation to be provided on all fixed assets. The trustees consider that this policy is necessary in order that the financial statements may give a true and fair view because current values and changes in current values are of prime importance rather than the calculation of systematic depreciation. Depreciation is only one of many factors reflected in the annual valuation and the amount which might otherwise have been shown cannot be separately identified or quantified.

(f) Investment properties

Investment properties for which fair value can be measured reliably without undue cost or effort are measured at fair value at each reporting date with changes in fair value recognised in 'net gains / (losses) on investments' in the statement of financial activities.

Investment property comprises garages rented out to neighbouring residents.

(g) Tax

The charity is exempt from tax on its charitable activities.

(h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(i) Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

JAMEAH FATIMIA MOSQUE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2 Income from donations and legacies

	2023 £	2022 £
Donations from individuals and other charities	<u>155,534</u>	<u>184,204</u>

3 Income from investments

	2023 £	2022 £
Rental Income	<u>12,780</u>	<u>6,300</u>

4 Trustee's remuneration and benefits

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

5 Staff costs and employee benefits

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

	2023 £	2022 £
	<u>2</u>	<u>2</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

JAMEAH FATIMIA MOSQUE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

6 Tangible fixed assets

	Freehold Property £	Improvements to Property £	Fixture & Fittings £	Motor Vehicles £	Total £
Cost or Valuation:					
At 1 April 2022	158,526	599,558	27,981	16,800	802,865
Additions	-	-	1,780	-	1,780
At 31 March 2023	158,526	599,558	29,761	16,800	804,645
Depreciation:					
At 1 April 2022	-	-	11,192	6,720	17,912
Charge for the year	-	-	1,488	3,360	4,848
At 31 March 2023	-	-	12,680	10,080	22,760
Net Book Value:					
At 31 March 2023	158,526	599,558	17,081	6,720	781,885
At 1 April 2022	158,526	599,558	16,789	10,080	784,953

7 Investment property

Cost	£
At 1 April 2022 and 31 March 2023	118,000
Net book value	
At 31 March 2023	118,000
At 31 March 2022	118,000

8 Debtors

	2023 £	2022 £
Other debtors	1,652	2,467

JAMEAH FATIMIA MOSQUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

9 Creditors: amounts falling due within one year

	2023	2022
	£	£
Taxation and social security	434	35
Wages & Salaries	1,250	
Other Creditors	1,218	2,630
	<u>2,902</u>	<u>2,665</u>

10 Fund reconciliation

Unrestricted funds

	Balance at 1 April 2022	Income	Expenditure	Balance at 31 March 2023
	£	£	£	£
Unrestricted				
General funds	<u>1,228,385</u>	<u>168,314</u>	<u>(122,427)</u>	<u>1,274,272</u>

11 Related party transactions

There are no related party transactions during the year ended 31 March 2023 (2022: £ nil).

JAMEAH FATIMIA MOSQUE**INCOME AND EXPENDITURE ACCOUNT**
FOR THE YEAR ENDED 31 MARCH 2023

	<u>2023</u> £	<u>2022</u> £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations from individuals and other charities	155,534	184,204
Investment income		
Rents received	12,780	6,300
Total incoming resources	<u>168,314</u>	<u>190,504</u>
EXPENDITURE		
Charitable activities		
Imam fees	22,109	25,564
Imam pension contributions	289	399
Rates and water	908	1,730
Insurance	2,798	2,587
Light and heat	8,105	13,867
Telephone	609	649
Repairs and renewals	14,154	10,669
Funeral costs	64,197	90,364
Government grants – Coronavirus Job Retention Scheme	0	(8,220)
Cleaning of premises	1,252	495
Fund raising	185	-
Sundry	714	270
	<u>115,319</u>	<u>138,374</u>
OTHER COSTS		
Finance		
Depreciation of tangible fixed assets	4,848	4,759
	<u>4,848</u>	<u>4,759</u>
Governance costs		
Accountancy and legal fees	2,259	1,080
	<u>2,259</u>	<u>1,080</u>
Total resources expended	<u>122,427</u>	<u>144,213</u>
NET (DEFICIT)/SURPLUS	<u>45,887</u>	<u>46,291</u>

Accounts

JAMEAH FATIMIA MOSQUE

**REPORT OF THE TRUSTEES AND UNAUDITED
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2022

**JAMEAH FATIMIA MOSQUE
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JAMEAH FATIMIA MOSQUE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1070245

Principal address
118a Berridge Road
Forest Fields
Nottingham
NG7 6HT

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Mr Shokat Ali	(Removed on 29/08/2022)
Mr Mohammad Asif	
Mr Mohammad Aslam	
Mr Walait Ali	(Removed on 29/08/2022)
Mr Muhammad Hafeez	
Mr Imteyaz Taj	
Mr Khalid Kayani	
Mr Masood Ahmed	
Mr Mohammed Aslam	
Mr Mohammed Mukhtar	
Mr Mohammed Sarwar Khan	(Removed on 29/08/2022)
Mr Muhammad Moqeem	
Mr Mumtaz Ahmed	
Mr Mushtaq Mohammad	
Mr Riasat Ali	
Mr Mohammad Sadiq	
Mr Mushtaq Rehman	
Mr Tariq Mahmood	(Appointed on 29/08/2022)
Mr Mohammed Shabir	(Appointed on 29/08/2022)
Mr Tahir Akhtar	(Appointed on 29/08/2022)

Independent examiner

Muhammad Armughan Ali Khan, ACCA
Akhter's Limited
Accountants and Business Advisors
64 Castle Boulevard
Nottingham
NG7 1FN

JAMEAH FATIMIA MOSQUE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity was formed in 1997 and registered in 1998. Its objective is to advance the Muslim religion in the area of Nottingham, by providing and managing a place of worship, religious activities, the education and training of young people and care for the welfare of the elderly in the area.

Public benefit statement

The charity aims to serve the whole community, for the benefit of the public in general, wherever possible. In meeting objectives and formulating future plans the trustees have considered the Charity Commission's guidance on public benefit.

FINANCIAL REVIEW

Reserves Policy

The charity's policy is to ensure that there are sufficient free reserves to cover three months of normal recurring expenditure. Whilst a significant proportion of the reserves of £1,228,385 (2021: £1,182,094) are represented by land and property, the funds held at the bank at the balance sheet date are sufficient to cover normal recurring expenditure for the next twelve months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes an unincorporated charity managed by the management committee of trustees. New trustees are recruited when required, and are advised of their duties and responsibilities as trustees, on appointment.

Transactions and financial position

The Statement of Financial Activities shows a net surplus of £46,291 (2021: Deficit of £9,250) for the year. Total funds stood at £1,228,385 (2021: £1,182,094) at 31 March 2022, of which free reserves were £325,433 (2021: £321,182).

Approved by order of the Management Committee and signed on its behalf by:



Mr. Mushtaq Mohammad

Date: 19 December 2022

JAMEAH FATIMIA MOSQUE**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Muhammad Armughan Ali Khan, ACCA
Akhter's Limited
Accountants and Business Advisors
64 Castle Boulevard
Nottingham
NG7 1FN

Date: 19 December 2022

JAMEAH FATIMIA MOSQUE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Income and endowments from:					
Donations and legacies	2	184,204	-	184,204	66,530
Investment income	3	<u>6,300</u>	<u>-</u>	<u>6,300</u>	<u>6,080</u>
Total income		190,504	-	190,504	72,610
Expenditure on:					
Charitable activities		138,374	-	138,374	73,949
Other costs		<u>5,839</u>	<u>-</u>	<u>5,839</u>	<u>7,911</u>
Total expenditure		144,213	-	144,213	81,860
Net (deficit)/surplus		46,291	-	46,291	(9,250)
Reconciliation of funds:					
Total funds brought forward	10	<u>1,182,094</u>	<u>-</u>	<u>1,182,094</u>	<u>1,191,344</u>
Total funds carried forward	10	<u>1,228,385</u>	<u>-</u>	<u>1,228,385</u>	<u>1,182,094</u>

The notes on pages 8 to 12 form part of these financial statements

JAMEAH FATIMIA MOSQUE

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	6	784,953	742,912
Investment property	7	<u>118,000</u>	<u>118,000</u>
		902,953	860,912
Current assets			
Cash at bank		325,631	318,814
Debtors	8	<u>2,467</u>	<u>8,133</u>
		328,098	326,947
Creditors: amounts falling due within one year	9	<u>(2,666)</u>	<u>(5,765)</u>
Net current assets		325,433	321,182
Total assets less current liabilities		1,228,385	1,182,094
Net assets		1,228,385	1,182,094
Charity Funds			
Unrestricted funds	10	1,228,385	1,182,094
Total charity funds	10	1,228,385	1,182,094

The financial statements were approved and authorised for issue by the Management Committee on 19 December 2022 and were signed on its behalf by:



Mr. Mushtaq Mohammad

The notes on pages 8 to 12 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1 Summary of significant accounting policies

(a) General information and basis of preparation

Jameah Fatimia Mosque is a charity in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to advance the Muslim religion in the area of Nottingham, by providing and managing a place of worship, religious activities, the education and training of young people and care for the welfare of the elderly in the area.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

The charity does not hold any restricted funds.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Investment income is earned through holding assets for investment purposes such as property.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the category above.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

(e) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Fixtures and fittings	5% straight line per annum
Motor vehicles	20% straight line per annum

Depreciation is not provided in respect of the Mosque or the house.

This policy represents a departure from statutory accounting principles, which require depreciation to be provided on all fixed assets. The trustees consider that this policy is necessary in order that the financial statements may give a true and fair view because current values and changes in current values are of prime importance rather than the calculation of systematic depreciation. Depreciation is only one of many factors reflected in the annual valuation and the amount which might otherwise have been shown cannot be separately identified or quantified.

(f) Investment properties

Investment properties for which fair value can be measured reliably without undue cost or effort are measured at fair value at each reporting date with changes in fair value recognised in 'net gains / (losses) on investments' in the statement of financial activities.

Investment property comprises garages rented out to neighbouring residents.

(g) Tax

The charity is exempt from tax on its charitable activities.

(h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(i) Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

JAMEAH FATIMIA MOSQUE**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2 Income from donations and legacies

	2022	2021
	£	£
Donations from individuals and other charities	<u>184,204</u>	<u>66,530</u>

3 Income from investments

	2022	2021
	£	£
Rental Income	<u>6,300</u>	<u>6,080</u>

4 Trustee's remuneration and benefits

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

5 Staff costs and employee benefits

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

	2022	2021
	£	£
	<u>2</u>	<u>1</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

JAMEAH FATIMIA MOSQUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

6 Tangible fixed assets

	Freehold Property £	Improvements to Property £	Fixture & Fittings £	Motor Vehicles £	Total £
Cost or Valuation:					
At 1 April 2021	158,526	552,758	27,981	16,800	756,065
Additions	-	46,800	-	-	46,800
At 31 March 2022	158,526	599,558	27,981	16,800	802,865
Deprecation:					
At 1 April 2021	-	-	9,793	3,360	13,153
Charge for the year	-	-	1,399	3,360	4,759
At 31 March 2022	-	-	11,192	6,720	17,912
Net Book Value:					
At 31 March 2022	158,526	599,558	16,789	10,080	784,953
At 1 April 2021	158,526	552,758	18,188	13,440	742,912

7 Investment property

Cost	£
At 1 April 2021 and 31 March 2022	118,000
Net book value	
At 31 March 2022	118,000
At 31 March 2021	118,000

8 Debtors

	2022 £	2021 £
Other debtors	2,467	8,133

JAMEAH FATIMIA MOSQUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

9 Creditors: amounts falling due within one year

	2022 £	2021 £
Taxation and social security	35	1,026
Other creditors	<u>2,630</u>	<u>4,739</u>
	<u>2,666</u>	<u>5,765</u>

10 Fund reconciliation

Unrestricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted				
General funds	<u>1,182,094</u>	<u>190,504</u>	<u>(144,213)</u>	<u>1,228,385</u>

11 Related party transactions

There are no related party transactions during the year ended 31 March 2022 (2021: £ nil).

JAMEAH FATIMIA MOSQUE

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations from individuals and other charities	184,204	66,530
Investment income		
Rents received	6,300	6,080
Total incoming resources	190,504	72,610
EXPENDITURE		
Charitable activities		
Imam fees	25,564	16,250
Imam pension contributions	399	459
Rates and water	1,730	713
Insurance	2,587	218
Light and heat	13,867	14,979
Telephone	648	599
Repairs and renewals	10,669	3,833
Funeral costs	90,364	39,619
Government grants – Coronavirus Job Retention Scheme	(8,220)	(2,721)
Cleaning of premises	495	-
Sundry	270	-
	138,374	73,949
OTHER COSTS		
Finance		
Depreciation of tangible fixed assets	4,759	4,759
	4,759	4,759
Governance costs		
Accountancy and legal fees	1,080	3,152
Total resources expended	144,213	81,860
NET (DEFICIT)/SURPLUS	46,291	(9,250)

Accounts

JAMEAH FATIMIA MOSQUE

**REPORT OF THE TRUSTEES AND UNAUDITED
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2021

JAMEAH FATIMIA MOSQUE

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JAMEAH FATIMIA MOSQUE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1070245

Principal address

118a Berridge Road
Forest Fields
Nottingham
NG7 6HT

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Mr Shokat Ali
Mr Mohammad Asif
Mr Mohammad Aslam
Mr Walait Ali
Mr Muhammad Hafeez
Mr Imteyaz Taj
Mr Khalid Kayani
Mr Masood Ahmed
Mr Mohammed Aslam
Mr Mohammed Mukhtar
Mr Mohammed Sarwar Khan
Mr Muhammad Moqem
Mr Mumtaz Ahmed
Mr Mohammad Mushtaq
Mr Riasat Ali
Mr Mohammad Sadiq
Mr Mushtaq Rehman

Independent examiner

David Allum FCCA
UHY Hacker Young
Chartered Accountants
14 Park Row
Nottingham
NG1 6GR

JAMEAH FATIMIA MOSQUE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021 (CONTINUED)

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity was formed in 1997 and registered in 1998. Its objective is to advance the Muslim religion in the area of Nottingham, by providing and managing a place of worship, religious activities, the education and training of young people and care for the welfare of the elderly in the area.

Public benefit statement

The charity aims to serve the whole community, for the benefit of the public in general, wherever possible. In meeting objectives and formulating future plans the trustees have considered the Charity Commission's guidance on public benefit.

FINANCIAL REVIEW

Reserves Policy

The charity's policy is to ensure that there are sufficient free reserves to cover three months of normal recurring expenditure. Whilst a significant proportion of the reserves of £1,182,094 (2020: £1,191,344) are represented by land and property, the funds held at the bank at the balance sheet date are sufficient to cover normal recurring expenditure for the next twelve months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes an unincorporated charity managed by the management committee of trustees. New trustees are recruited when required, and are advised of their duties and responsibilities as trustees, on appointment.

Transactions and financial position

The Statement of Financial Activities shows a net deficit of £9,250 (2020: surplus of £25,781) for the year. Total funds stood at £1,182,094 (2020: £1,191,344) at 31 March 2021, of which free reserves were £321,182 (2020: £342,473).

Approved by order of the Management Committee and signed on its behalf by:



Mr M Hafeez

Date: 11 February 2022

JAMEAH FATIMIA MOSQUE

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 4 to 10.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



David Allum FCCA
UHY Hacker Young
Chartered Accountants
14 Park Row, Nottingham, NG1 6GR

Date: 11 February 2022

JAMEAH FATIMIA MOSQUE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Income and endowments from:					
Donations and legacies	2	66,530	-	66,630	93,445
Investment income	3	6,080	-	6,080	5,700
Total income		<u>72,610</u>	<u>-</u>	<u>72,610</u>	<u>99,145</u>
Expenditure on:					
Charitable activities		73,949	-	73,949	69,423
Other costs		7,911	-	7,911	3,941
Total expenditure		<u>81,860</u>	<u>-</u>	<u>81,860</u>	<u>73,364</u>
Net (deficit)/surplus		(9,250)	-	(9,250)	25,781
Reconciliation of funds:					
Total funds brought forward	10	<u>1,191,344</u>	<u>-</u>	<u>1,191,344</u>	<u>1,165,563</u>
Total funds carried forward	10	<u><u>1,182,094</u></u>	<u><u>-</u></u>	<u><u>1,182,094</u></u>	<u><u>1,191,344</u></u>

The notes on pages 6 to 10 form part of these financial statements

JAMEAH FATIMIA MOSQUE

BALANCE SHEET AS AT 31 MARCH 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	6	742,912	730,871
Investment property	7	118,000	118,000
		<u>860,912</u>	<u>848,871</u>
Current assets			
Cash at bank		318,814	339,281
Debtors	8	8,133	6,000
		<u>326,947</u>	<u>345,281</u>
Creditors: amounts falling due within one year	9	(5,765)	(2,808)
Net current assets		<u>321,182</u>	<u>342,473</u>
Total assets less current liabilities		<u>1,182,094</u>	<u>1,191,344</u>
Net assets		<u>1,182,094</u>	<u>1,191,344</u>
Charity Funds			
Unrestricted funds	10	1,182,094	1,191,344
Total charity funds	10	<u>1,182,094</u>	<u>1,191,344</u>

The financial statements were approved and authorised for issue by the Management Committee on 11 February 2022 and were signed on its behalf by:



Mr M Hafeez, Trustee

The notes on pages 6 to 10 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1 Summary of significant accounting policies

(a) General information and basis of preparation

Jameah Fatimia Mosque is a charity in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to advance the Muslim religion in the area of Nottingham, by providing and managing a place of worship, religious activities, the education and training of young people and care for the welfare of the elderly in the area.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

The charity does not hold any restricted funds.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Investment income is earned through holding assets for investment purposes such as property.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the category above.

JAMEAH FATIMIA MOSQUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

(e) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Fixtures and fittings	5% straight line per annum
Motor vehicles	20% straight line per annum

Depreciation is not provided in respect of the Mosque or the house.

This policy represents a departure from statutory accounting principles, which require depreciation to be provided on all fixed assets. The trustees consider that this policy is necessary in order that the financial statements may give a true and fair view because current values and changes in current values are of prime importance rather than the calculation of systematic depreciation. Depreciation is only one of many factors reflected in the annual valuation and the amount which might otherwise have been shown cannot be separately identified or quantified.

(f) Investment properties

Investment properties for which fair value can be measured reliably without undue cost or effort are measured at fair value at each reporting date with changes in fair value recognised in 'net gains / (losses) on investments' in the statement of financial activities.

Investment property comprises garages rented out to neighbouring residents.

(g) Tax

The charity is exempt from tax on its charitable activities.

(h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(i) Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

JAMEAH FATIMIA MOSQUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

2 Income from donations and legacies

	2021	2020
	£	£
Donations from individuals and other charities	<u>66,630</u>	<u>93,445</u>

3 Income from investments

	2021	2020
	£	£
Rental income	<u>6,080</u>	<u>5,700</u>

4 Trustee's remuneration and benefits

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

5 Staff costs and employee benefits

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

2021	2020
Number	Number
<u>1</u>	<u>1</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

JAMEAH FATIMIA MOSQUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

6 Tangible fixed assets

	Freehold property £	Improvements to property £	Fixture and fittings £	Motor vehicles £	Total £
Cost or valuation:					
At 1 April 2020	158,526	552,758	27,981	-	739,265
Additions	-	-	-	16,800	16,800
At 31 March 2021	158,526	552,758	27,981	16,800	756,065
Depreciation:					
At 1 April 2020	-	-	8,394	-	8,394
Charge for the year	-	-	1,399	3,360	4,759
At 31 March 2021	-	-	9,793	3,360	13,153
Net book value:					
At 31 March 2021	158,526	552,758	18,188	13,440	742,912
At 31 March 2020	158,526	552,758	19,587	-	730,871

7 Investment property

Cost	£
At 1 April 2020 and 31 March 2021	118,000
Net book value	
At 31 March 2021	118,000
At 31 March 2020	118,000

8 Debtors

	2021 £	2020 £
Other debtors	8,133	6,000

JAMEAH FATIMIA MOSQUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

9 Creditors: amounts falling due within one year

	2021	2020
	£	£
Taxation and social security	1,026	864
Other creditors	4,739	1,944
	<u>5,765</u>	<u>2,808</u>

10 Fund reconciliation

Unrestricted funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted				
General funds	1,191,344	72,610	(81,860)	1,182,094

11 Related party transactions

There are no related party transactions during the year ended 31 March 2021 (2020: £ nil).

JAMEAH FATIMIA MOSQUE

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations from individuals and other charities	66,630	93,445
Investment income		
Rents received	6,080	5,700
Total incoming resources	72,610	99,145
EXPENDITURE		
Charitable activities		
Imam fees	16,250	21,738
Imam pension contributions	459	281
Rates and water	713	940
Insurance	218	2,064
Light and heat	14,979	13,560
Telephone	599	545
Repairs and renewals	3,833	15,834
Funeral costs	39,619	13,980
Government grants – Coronavirus Job Retention Scheme	(2,721)	-
Sundry	-	481
	73,949	69,423
OTHER COSTS		
Finance		
Depreciation of tangible fixed assets	4,759	1,399
	4,759	1,399
Governance costs		
Accountancy and legal fees	3,152	2,542
Total resources expended	81,860	73,364
NET (DEFICIT)/SURPLUS	(9,250)	25,781