

**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**

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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*)**

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### **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**

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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

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	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
<b>Income and endowments from:</b>					
Donations and legacies	2	66,530	-	<b>66,630</b>	93,445
Investment income	3	6,080	-	<b>6,080</b>	5,700
<b>Total income</b>		<u>72,610</u>	<u>-</u>	<u><b>72,610</b></u>	<u>99,145</u>
<b>Expenditure on:</b>					
Charitable activities		73,949	-	<b>73,949</b>	69,423
Other costs		7,911	-	<b>7,911</b>	3,941
<b>Total expenditure</b>		<u>81,860</u>	<u>-</u>	<u><b>81,860</b></u>	<u>73,364</u>
<b>Net (deficit)/surplus</b>		(9,250)	-	<b>(9,250)</b>	25,781
<b>Reconciliation of funds:</b>					
Total funds brought forward	10	<u>1,191,344</u>	<u>-</u>	<u><b>1,191,344</b></u>	<u>1,165,563</u>
<b>Total funds carried forward</b>	10	<u><u>1,182,094</u></u>	<u><u>-</u></u>	<u><u><b>1,182,094</b></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 £
<b>Fixed assets</b>			
Tangible assets	6	742,912	730,871
Investment property	7	118,000	118,000
		<u>860,912</u>	<u>848,871</u>
<b>Current assets</b>			
Cash at bank		318,814	339,281
Debtors	8	8,133	6,000
		<u>326,947</u>	<u>345,281</u>
<b>Creditors: amounts falling due within one year</b>	9	(5,765)	(2,808)
<b>Net current assets</b>		<u>321,182</u>	<u>342,473</u>
<b>Total assets less current liabilities</b>		<u>1,182,094</u>	<u>1,191,344</u>
<b>Net assets</b>		<u>1,182,094</u>	<u>1,191,344</u>
<b>Charity Funds</b>			
Unrestricted funds	10	1,182,094	1,191,344
<b>Total charity funds</b>	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**

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**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 2021**

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**(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

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### 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 £
<b>Cost or valuation:</b>					
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
<b>Depreciation:</b>					
At 1 April 2020	-	-	8,394	-	8,394
Charge for the year	-	-	1,399	3,360	4,759
At 31 March 2021	-	-	<b>9,793</b>	<b>3,360</b>	<b>13,153</b>
<b>Net book value:</b>					
At 31 March 2021	<b>158,526</b>	<b>552,758</b>	<b>18,188</b>	<b>13,440</b>	<b>742,912</b>
At 31 March 2020	158,526	552,758	19,587	-	730,871

### 7 Investment property

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

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### 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 £
<b>Unrestricted</b>				
General funds	1,191,344	72,610	(81,860)	<b>1,182,094</b>

### 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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations from individuals and other charities	66,630	93,445
<b>Investment income</b>		
Rents received	6,080	5,700
<b>Total incoming resources</b>	<b>72,610</b>	<b>99,145</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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
	<b>73,949</b>	<b>69,423</b>
<b>OTHER COSTS</b>		
<b>Finance</b>		
Depreciation of tangible fixed assets	4,759	1,399
	<b>4,759</b>	<b>1,399</b>
<b>Governance costs</b>		
Accountancy and legal fees	3,152	2,542
<b>Total resources expended</b>	<b>81,860</b>	<b>73,364</b>
<b>NET (DEFICIT)/SURPLUS</b>	<b>(9,250)</b>	<b>25,781</b>