

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  
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## **JAMEAH FATIMIA MOSQUE**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023**

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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)**

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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 £1,266,534 (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**

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

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

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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 2023

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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 2023**

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**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 £
<b>Cost or Valuation:</b>					
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
<b>Depreciation:</b>					
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
<b>Net Book Value:</b>					
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

<b>Cost</b>	£
At 1 April 2022 and 31 March 2023	118,000
<b>Net book value</b>	
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
	£	£	£	£
<b>Unrestricted</b>				
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> £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations from individuals and other charities	155,534	184,204
<b>Investment income</b>		
Rents received	12,780	6,300
<b>Total incoming resources</b>	168,314	190,504
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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
	115,319	138,374
<b>OTHER COSTS</b>		
<b>Finance</b>		
Depreciation of tangible fixed assets	4,848	4,759
	4,848	4,759
<b>Governance costs</b>		
Accountancy and legal fees	2,259	1,080
<b>Total resources expended</b>	122,427	144,213
<b>NET (DEFICIT)/SURPLUS</b>	45,887	46,291