

JAMA-AT-UL ISLAMIYYA OF NIGERIA (UK)

REPORT AND ACCOUNTS

YEAR ENDED

31 AUGUST 2020

**ACCMAN & CO
ACCOUNTANTS
LONDON**

JAMA-AT-UL ISLAMIYYA OF NIGERIA (UK)

REPORT AND ACCOUNTS 2020

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JAMA-AT-UL ISLAMIYYA OF NIGERIA (UK)

REPORT AND ACCOUNTS 2020

JAMA-AT-UL ISLAMIYYA OF NIGERIA (UK)'S INFORMATION

REGISTERED CHARITY NO: 1084862

RELIGIOUS BOARD:

Abdul Hakeem Omotoso	Imam
Saheed Jimoh	Secretary

EXECUTIVE COMMITTEE:

Alhaji Kehinde Odusote	Chairman
Alhaja Modinat Adebajji	Vice Chairperson
Alhaja Modinat Ajibola	General Secretary
Tayo Seun Odutola	Assistant General Secretary
Abosede King	Treasurer
Abdul Rahman Raheem	Financial Secretary
Alhaji Yekini Solademi	Publicity Officer
Alhaji Augusto	Welfare officer
Ganiyat Onajobi	Chairman All Purpose Committee
Omolara Folarin	Vice-Chair All Purpose Committee
Alhaja Sherifat Gbadamosi	Women Wing Leader
Alhaja Kafayat Sowumi	Secretary Women Wing
Alhaji Waheed Animashaun	Chairman Building Committee
Alhaja Soliat Saka	Ex Officio
Kabiru Onajobi	Ex Officio
Alhaja Afusat Karatu	Ex Officio
Mufutau Marindoti	Ex- Officio

BOARD OF TRUSTEES:

Alhaji Tajudeen Iginla
Alhaji Kusamot Owolarafe
Alhaja Serifat Ogundare
Alhaji Mahroofdeen Oyekan
Alhaja Muyinot Oseni

CORRESPONDENT:

THE GENERAL SECRETARY
JAMA-AT-UL ISLAMIYYA OF NIGERIA (UK)
52 Bungalow Road
South Norwood, LONDON SE25 6JZ

BANKS:

BARCLAYS: Leicester LE87 2BB

**INDEPENDENT
EXAMINER:**

MAROOF ADEOYE
Registered Charity Independent Examiner
ACCMAN & CO ACCOUNTANTS
30 Union Road
Croydon, Surrey. CR0 2XU

JAMA-AT-UL ISLAMIYYA OF NIGERIA (UK)

REPORT OF THE EXECUTIVE COMMITTEE

The members of the Executive Committee present their report for the year ended 31 August 2020.

Governing document

The charity is operated under the rules of its constitution adopted 17 December 2000. Overall management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the constitution deed. Day to day project activity is managed and carried out by Executive committee.

Executive Committee

The members of the Executive Committee have no beneficial interest in the Jama-at-ul Islamiyya of Nigeria (UK) and are not remunerated.

Aims and objectives

The aims and objects of the Jama-at-ul Islamiyya of Nigeria (UK) shall be to:

1. study, practice and teach Islam in accordance with the Quran and Hadiths.
2. promote the interest and well-being of Muslims in the UK.
3. found, build and maintain Islamic and other educational institutions.

Activities

The principle activities of the charity include: weekend and end of the months' prayer meetings; weekend classes for adults and children; monthly youth activities; yearly Eid festival prayers and celebrations, annual family outings/trips and regular advice and advocacy as necessary. Visiting sick people at home and hospital; conducting naming and wedding ceremonies; and funeral service and prayers.

Summary of the main achievements during the period

During the year, demands for the charity's services continued to grow in response to growth in public awareness of Islam and community involvements.

2020 has been another busy, productive year for the Jama-At-Ul Islamiyya of Nigeria (UK) Mosque. Our core religious services were successfully delivered; in Ramadan, our weekly footfall more than doubled, despite the year being the longest days and shortest night of fasting.

We provide a wide range of prevalent educational and social welfare services for both children and adults, particularly those offered by our Imams who give advice and guidance daily. Our very generous congregation contributes to a wide range of UK registered charities coming to collect Sadaqah Jariyah from our Mosque, and we are also thankful for their consistent contributions to support our work.

The organisation also played an active role in the organisation of a multi faith dialogue and meeting with other faith groups. Through other Muslim organisation such as Muslim Aid, the organisation has made contribution towards collections for Syria and other worldwide appeals. In addition within the community the organisation continues to support vulnerable members of our society through giving of Zakatul Fitr and other welfare assistance.

The mosque continues to render services to Muslims and non-Muslims alike, on a continuous basis. Members and non-members come to the mosque to seek support in facilitating

their nikkah, aqiqah, Fida'u and special prayers, without ceasing. The mosque has come to be known as a place where they can meet all their Islamic needs. The Imam also engages with the Christian community as well, as he is often invited to various schools, especially Ark All Saints, a secondary school, to address students. This helps in fostering integration and cohesion within the community.

This year the organisation attended several Inter-faith workshops organised by Southwark Council aimed at promoting greater community cohesion and cooperation in serving the community.

The organisation sponsored the Imam to Turkey for training; took the youth and some people in the community to Cambridge Mosque for exhibition; joined the nationwide visit my mosque open day; also provides food for the community during the Ramadan, Eid I fitri/kabir; provided cash gifts to the less privileged in the community from the Zakat-I-fitri funds.

The charity's policy on reserves

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure in addition to funds designated towards meeting the long-term objective of the charity to acquire its own place of worship and community centre. Our policy is, therefore, to continue building up our free reserves to the ideal level by means of annual operating surpluses and judicious management of our investment assets, supplemented by general-purpose appeals from time to time.

Risk Management

The charity trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks. The trustees annually review the risks that the charity faces. To date these have mainly related to:

- Achievement of our aims and objectives; and
 - Meeting the expectations of our beneficiaries and supporters.
- The trustees review these risks on an ongoing basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified.

Responsibilities of the Executive Committee

The Executive Committee is required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Jama-at-ul Islamiyya of Nigeria (UK) as at the balance sheet date of its incoming resources and resources for the year ended. In preparing those financial statements, the Executive Committee is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting methods have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Jama-at-ul Islamiyya of Nigeria (UK) will continue on that basis.

The Executive Committee is responsible for keeping proper books of account such as are necessary to give a true and fair view of the Jama-at-ul Islamiyya of Nigeria (UK)'s state of affairs and to explain its financial transactions. The Jama-at-ul Islamiyya of Nigeria (UK) must also establish and maintain a satisfactory system of control of its book of account, its cash

holdings and all its receipts and remittances, and hence is responsible for safeguarding the assets and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial Statements

The financial statements for the year ended 31 August 2020 are presented in accordance with the Statement of Recommended Practice (SORP): "Accounting by Charities".

The overall financial performance recorded a net increase in funds of £29,361 (2019: £29,361). Any surplus funds which are not likely to be needed to pay for activities are placed on deposit account.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Alhaji Kehinde Odusote (Chairman)

23 January 2022

**Independent examiner's report to the trustees of
JAMA-AT-UL ISLAMIYYA OF NIGERIA (UK)
for the year ended 31 AUGUST 2020**

I report on the accounts of the Trust for the year ended 31 August 2020, which are set out on pages 8 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 needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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.

Maroof Adeoye (MBA, DChA, FCIE, MInstF)
Registered Charity Independent Examiner
Accman & Co Accountants
Croydon, Surrey. CR0 2XU
23 January 2022

JAMA-AT-UL ISLAMIYYA OF NIGERIA (UK)
Statement of financial activities
for the year ended 31 AUGUST 2020

	Note	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Incoming resources					
Donations	2	88590	0	88590	114395
Grant - LB of Southwark		-	-	-	-
Bank interest		-	-	-	-
Total incoming resources		88590	-	88590	114395
Resources expended					
Missioners'/Teachers' Allowance		2565	-	2565	830
Wages & Salaries		26000	-	26000	25167
Employer's National Insurance		2397	-	2397	2299
Pension - employer		1696	-	1696	840
Rates incl water & cleaning		7694	-	7694	8125
Travelling		3000	-	3000	2325
Events Costs		7397	-	7397	13005
Welfare costs		1400	-	1400	2670
Printing, Stationery, Postage		2926	-	2926	1066
Insurance		1791	-	1791	1485
Building Maintenance		5325	-	5325	3160
Loans Interest & charges		1912	-	1912	2868
Bank charges & interest		0	-	-	-
Light & Heat		3500	-	3500	3781
Telephone		715	-	715	151
Subscription		640	-	640	200
Legal & Professional Fees		0	-	-	1363
Accountancy		875	-	875	875
Depreciation		12621	-	12621	13878
Sundries		740	-	740	946
Total resources expended		83194	-	83194	85034
Net incoming/(outgoing) resources		5396	-	5396	29361
Total funds brought forward		434158	49217	483375	453414
Total funds carried forward		439554	49217	488771	482775

JAMA-AT-UL ISLAMIYYA OF NIGERIA (UK)

Balance sheet at 31 AUGUST 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	3	467092	478213
Current assets			
Cash at bank and in hand	4	65460	43005
Debtors and Prepayments	5	<u>27200</u>	<u>29800</u>
<i>total current assets</i>		92660	72805
Liabilities			
Creditors: amounts falling due within one year	6	<u>21435</u>	<u>13563</u>
Net current assets/(liabilities)		71225	59242
Total Assets Less Current Liabilities		<u>538317</u>	<u>537455</u>
Creditors: amounts falling due after more than one year	6	<u>49546</u>	<u>54680</u>
Total Net Assets		<u><u>488771</u></u>	<u><u>482775</u></u>
The funds of the charity			
Unrestricted income funds		439554	434158
Restricted income funds		<u>49217</u>	<u>48617</u>
Total funds	7	<u><u>488771</u></u>	<u><u>482775</u></u>

The trustees declare that they have approved the accounts above.

Signed on behalf of the charity's trustees:

Abosede King (Treasurer)

23 January 2022

JAMA-AT-UL ISLAMIYYA OF NIGERIA (UK)
Notes to the accounts
for the year ended 31 AUGUST 2020

1. Accounting policies

Basis of the preparation of the accounts

These financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP revised 2005), and applicable accounting standards.

Incoming resources

All material incoming resources have been included on a receivable basis – ie they are included if the date receivable falls within the period covered by these accounts.

Resources expended

These have been analysed using a natural classification.

Fixed assets and depreciation

Tangible fixed assets costing more than £100 are capitalised and included at cost including any incidental expenses of acquisition.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful economic lives on the following bases:

Freehold property	-	2% reducing balance
Furniture and Fixtures	-	25% reducing balance

2. Donations

	Unrestricted Funds	Restricted Funds	2020 Total Funds	2019 Total Funds
Note	£	£	£	£
General Donations	41846	0	41846	78836
Asalat Collections	28089		28089	
Jumah Collections	18284		18284	21227
Mosque Rebuild Funds	0		-	5837
Subscriptions	330		330	135
Others	41		41	8360
	<u>88590</u>	<u>0</u>	<u>88590</u>	<u>114395</u>

3. Tangible assets

	Building	Furniture	Total
Cost	£	£	£
At 1 September 2019	554935	44724	599659
Additions	1500	-	1500
Disposals	-	-	-
At 31 August 2020	<u>556435</u>	<u>44724</u>	<u>601159</u>
Depreciation			
At 1 September 2019	89882	31563	121446
Disposals	-	-	-
Charge this period	9331	3290	12621
At 31 August 2020	<u>99213</u>	<u>34854</u>	<u>134067</u>
Net book value			
At 31 August 2020	<u>457222</u>	<u>9870</u>	<u>467092</u>
At 31 August 2019	<u>465053</u>	<u>13161</u>	<u>478213</u>

4. Cash at Bank and in hand

	2020 £	2019 £
Bank & Cash in hand		
Barclays	65460	43005
Cash in hand	-	-
	<u>65460</u>	<u>43005</u>

5. Debtors and Prepayments

	2020 £	2019 £
Debtors and Prepayments		
Funeral Burial Payment In Advance - Janaza	27200	29800
Salaries - adj	-	-
	<u>27200</u>	<u>29800</u>

6. Creditors

	2020 £	2019 £
Current liabilities - Creditors under 1 year		
Salaries - underpayment	2202	2276
Accountancy	1750	875
Loans	7046	7046
PAYE & NI and Salaries	10437	3366
	<u>21435</u>	<u>13563</u>

	2020 £	2019 £
Long term liabilities - Creditors over 1 year		
Loans	49546	54680
	<u>49546</u>	<u>54680</u>

Being loans towards the purchase of 188 Camberwell Road, London SE5 0ED on 25 January 2011 that is using as a community Mosque, da'wah and community centre to propagate Islam and for community cohesion.

7. Analysis of net assets by fund

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Net current assets	<u>439554</u>	<u>49217</u>	<u>488771</u>	<u>482775</u>
	439554	49217	488771	482775

8. Taxation

Jama-at-ul Islamiyya of Nigeria (UK) is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

9. Trustees' remuneration, benefits and expenses

Abdul Hakeem Omotoso by virtue of its position as the Imam, hereby classified as a trustee received £26,000 (2019: £25,167) remuneration as employee.

10. Related party transactions

No related party transactions

11. Independent examination and accountancy services

During the period, the cost of the examination and accountancy services was £875 (2019: £875).