

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2023  
for  
Jamia Mosque And Islamic Teaching Centre Trust

Eccounting UK  
Thornbank  
38 Moorgate Road  
Rotherham  
South Yorkshire  
S60 2AG

Jamia Mosque And Islamic Teaching Centre Trust

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for the Year Ended 31 December 2023

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Jamia Mosque And Islamic Teaching Centre Trust

Report of the Trustees  
for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1086859

**Principal address**

Russell Street  
Rotherham  
S65 1RN

**Trustees**

Birkit Ali  
Mehrban Ali  
Mohammed Ayub  
Riasat Khan

**Independent Examiner**

Shoakat Zaman  
Eccounting UK  
Thornbank  
38 Moorgate Road  
Rotherham  
South Yorkshire  
S60 2AG

Approved by order of the board of trustees on 14 June 2024 and signed on its behalf by:



Birkit Ali - Trustee

Independent Examiner's Report to the Trustees of  
Jamia Mosque And Islamic Teaching Centre Trust

**Independent examiner's report to the trustees of Jamia Mosque And Islamic Teaching Centre Trust**

I report to the charity trustees on my examination of the accounts of Jamia Mosque And Islamic Teaching Centre Trust (the Trust) for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Shoakat Zaman

Eccouting UK  
Thornbank  
38 Moorgate Road  
Rotherham  
South Yorkshire  
S60 2AG

14 June 2024

Jamia Mosque And Islamic Teaching Centre Trust

Statement of Financial Activities  
for the Year Ended 31 December 2023

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		146,026	161,782
Investment income	2	<u>4,505</u>	<u>4,505</u>
<b>Total</b>		<u>150,531</u>	<u>166,287</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Donation to other charities		-	2,400
Charitable Activities		60,805	61,515
Other		<u>26,561</u>	<u>15,284</u>
<b>Total</b>		<u>87,366</u>	<u>79,199</u>
<b>NET INCOME</b>		63,165	87,088
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>1,691,328</u>	<u>1,604,240</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,754,493</u></u>	<u><u>1,691,328</u></u>

The notes form part of these financial statements

Jamia Mosque And Islamic Teaching Centre Trust

Balance Sheet  
31 December 2023

		31.12.23 Unrestricted fund £	31.12.22 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	5	1,493,883	1,493,883
Investment property	6	<u>40,558</u>	<u>40,558</u>
		1,534,441	1,534,441
<b>CURRENT ASSETS</b>			
Cash in hand		220,902	157,737
<b>CREDITORS</b>			
Amounts falling due within one year	7	(850)	(850)
<b>NET CURRENT ASSETS</b>		<u>220,052</u>	<u>156,887</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,754,493	1,691,328
<b>NET ASSETS</b>		<u>1,754,493</u>	<u>1,691,328</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>1,754,493</u>	<u>1,691,328</u>
<b>TOTAL FUNDS</b>		<u>1,754,493</u>	<u>1,691,328</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 June 2024 and were signed on its behalf by:



Birkat Ali - Trustee



Riasat Khan - Trustee

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

### **Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**2. INVESTMENT INCOME**

	31.12.23	31.12.22
	£	£
Rents received	<u>4,505</u>	<u>4,505</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

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

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	161,782
Investment income	<u>4,505</u>
<b>Total</b>	<u>166,287</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Donation to other charities	2,400
Charitable Activities	61,515
Other	<u>15,284</u>
<b>Total</b>	<u>79,199</u>
<b>NET INCOME</b>	87,088
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	<u>1,604,240</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,691,328</u>



Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**5. TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST</b>	
At 1 January 2023 and 31 December 2023	<u>1,493,883</u>
<b>NET BOOK VALUE</b>	
At 31 December 2023	<u>1,493,883</u>
At 31 December 2022	<u>1,493,883</u>

**6. INVESTMENT PROPERTY**

	£
<b>FAIR VALUE</b>	
At 1 January 2023 and 31 December 2023	<u>40,558</u>
<b>NET BOOK VALUE</b>	
At 31 December 2023	<u>40,558</u>
At 31 December 2022	<u>40,558</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23	31.12.22
	£	£
Other creditors	<u>850</u>	<u>850</u>

**8. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	1,691,328	63,165	1,754,493
<b>TOTAL FUNDS</b>	<u>1,691,328</u>	<u>63,165</u>	<u>1,754,493</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	150,531	(87,366)	63,165
<b>TOTAL FUNDS</b>	<u>150,531</u>	<u>(87,366)</u>	<u>63,165</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	1,604,240	87,088	1,691,328
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>1,604,240</u>	<u>87,088</u>	<u>1,691,328</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	166,287	(79,199)	87,088
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>166,287</u>	<u>(79,199)</u>	<u>87,088</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	1,604,240	150,253	1,754,493
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>1,604,240</u>	<u>150,253</u>	<u>1,754,493</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	316,818	(166,565)	150,253
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>316,818</u>	<u>(166,565)</u>	<u>150,253</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

Jamia Mosque And Islamic Teaching Centre Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	146,026	161,782
<b>Investment income</b>		
Rents received	<u>4,505</u>	<u>4,505</u>
<b>Total incoming resources</b>	150,531	166,287
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Imam wages and Quranic classes	60,805	61,515
Grants to institutions	<u>-</u>	<u>2,400</u>
	60,805	63,915
<b>Support costs</b>		
<b>Management</b>		
Rates and water	940	535
Insurance	2,959	3,178
Light and heat	13,664	8,111
Telephone	508	437
Postage and stationery	895	780
Sundries	303	1,393
Repair and maintenance	<u>6,442</u>	<u>-</u>
	25,711	14,434
<b>Governance costs</b>		
Accountancy and legal fees	<u>850</u>	<u>850</u>
<b>Total resources expended</b>	<u>87,366</u>	<u>79,199</u>
<b>Net income</b>	<u><u>63,165</u></u>	<u><u>87,088</u></u>

This page does not form part of the statutory financial statements