

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2024  
for  
Jamia Mosque And Islamic Teaching Centre

Eccounting UK  
AR Business Centre  
12 The Crofts  
Rotherham  
South Yorkshire  
S60 2DJ

Contents of the Financial Statements  
for the Year Ended 31 December 2024

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 8
Detailed Statement of Financial Activities	9

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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  
Riasat Khan

### **Independent Examiner**

Shoakat Zaman  
Eccouting UK  
AR Business Centre  
12 The Crofts  
Rotherham  
South Yorkshire  
S60 2DJ

Approved by order of the board of trustees on 24 March 2025 and signed on its behalf by:

**Birkit Ali**

Birkit Ali - Trustee

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

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

I report to the charity trustees on my examination of the accounts of Jamia Mosque And Islamic Teaching Centre (the Trust) for the year ended 31 December 2024.

**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

Shoakat Zaman  
The Institute of Financial Accountants

Eccouting UK  
AR Business Centre  
12 The Crofts  
Rotherham  
South Yorkshire  
S60 2DJ

24 March 2025

Jamia Mosque And Islamic Teaching Centre

Statement of Financial Activities  
for the Year Ended 31 December 2024

		31.12.24 Unrestricted fund £	31.12.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		176,539	146,026
<b>Charitable activities</b>			
Charitable Activities		12,500	-
Investment income	2	<u>6,600</u>	<u>4,505</u>
<b>Total</b>		<u>195,639</u>	<u>150,531</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activities		148,100	60,805
Other		<u>10,103</u>	<u>26,561</u>
<b>Total</b>		<u>158,203</u>	<u>87,366</u>
<b>NET INCOME</b>		37,436	63,165
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>1,754,493</u>	<u>1,691,328</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,791,929</u></u>	<u><u>1,754,493</u></u>

The notes form part of these financial statements

Jamia Mosque And Islamic Teaching Centre

Balance Sheet  
31 December 2024

		31.12.24 Unrestricted fund £	31.12.23 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	5	1,493,883	1,493,883
Investment property	6	<u>107,611</u>	<u>40,558</u>
		1,601,494	1,534,441
<b>CURRENT ASSETS</b>			
Cash in hand		191,285	220,902
<b>CREDITORS</b>			
Amounts falling due within one year	7	(850)	(850)
		<u>                    </u>	<u>                    </u>
<b>NET CURRENT ASSETS</b>		<u>190,435</u>	<u>220,052</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,791,929</u>	<u>1,754,493</u>
<b>NET ASSETS</b>		<u><u>1,791,929</u></u>	<u><u>1,754,493</u></u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>1,791,929</u>	<u>1,754,493</u>
<b>TOTAL FUNDS</b>		<u><u>1,791,929</u></u>	<u><u>1,754,493</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 March 2025 and were signed on its behalf by:

**Birkit Ali**

Birkit Ali - Trustee

**Mehrban Ali**

Mehrban Ali - 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.

### **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.

## **2. INVESTMENT INCOME**

	31.12.24	31.12.23
	£	£
Rents received	<u>6,600</u>	<u>4,505</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	146,026
Investment income	<u>4,505</u>
<b>Total</b>	<u>150,531</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable Activities	60,805
Other	<u>26,561</u>
<b>Total</b>	<u>87,366</u>
<b>NET INCOME</b>	63,165
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	<u>1,691,328</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,754,493</u></u>

**5. TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST</b>	
At 1 January 2024 and 31 December 2024	<u>1,493,883</u>
<b>NET BOOK VALUE</b>	
At 31 December 2024	<u><u>1,493,883</u></u>
At 31 December 2023	<u><u>1,493,883</u></u>



Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

6. INVESTMENT PROPERTY

	£
<b>FAIR VALUE</b>	
At 1 January 2024	40,558
Additions	<u>67,053</u>
At 31 December 2024	<u>107,611</u>
<b>NET BOOK VALUE</b>	
At 31 December 2024	<u>107,611</u>
At 31 December 2023	<u>40,558</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Other creditors	<u>850</u>	<u>850</u>

8. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At
	£	£	31.12.24
			£
<b>Unrestricted funds</b>			
General fund	1,754,493	37,436	1,791,929
	<u>1,754,493</u>	<u>37,436</u>	<u>1,791,929</u>
<b>TOTAL FUNDS</b>			

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	195,639	(158,203)	37,436
	<u>195,639</u>	<u>(158,203)</u>	<u>37,436</u>
<b>TOTAL FUNDS</b>			

Comparatives for 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
	<u>1,691,328</u>	<u>63,165</u>	<u>1,754,493</u>
<b>TOTAL FUNDS</b>			

**8. MOVEMENT IN FUNDS - continued**

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	150,531	(87,366)	63,165
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>150,531</u>	<u>(87,366)</u>	<u>63,165</u>

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	1,691,328	100,601	1,791,929
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>1,691,328</u>	<u>100,601</u>	<u>1,791,929</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	346,170	(245,569)	100,601
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>346,170</u>	<u>(245,569)</u>	<u>100,601</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

Jamia Mosque And Islamic Teaching Centre

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	176,539	146,026
<b>Investment income</b>		
Rents received	6,600	4,505
<b>Charitable activities</b>		
Grants	<u>12,500</u>	<u>-</u>
<b>Total incoming resources</b>	195,639	150,531
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Imam wages and Quranic classes	67,332	60,805
<b>Support costs</b>		
<b>Management</b>		
Rates and water	1,175	940
Insurance	3,016	2,959
Light and heat	10,935	13,664
Telephone	581	508
Postage and stationery	382	895
Sundries	4,099	303
Repair and maintenance	<u>69,833</u>	<u>6,442</u>
	90,021	25,711
<b>Governance costs</b>		
Accountancy and legal fees	<u>850</u>	<u>850</u>
Total resources expended	<u>158,203</u>	<u>87,366</u>
<b>Net income</b>	<u><u>37,436</u></u>	<u><u>63,165</u></u>

This page does not form part of the statutory financial statements