

USMANI MOSQUE

England & Wales · Charity number 1089411

Details

Status Registered

Legal form Other

Registered 2001-11-20

Register [View on the Charity Commission register](#)

Contact

Address 14 Gwendolen Road
Leicester
LE5 5FE

Phone 07886127683

Website www.usmanimosque.com

Activities

Objects: TO PROMOTE ISLAM AND SPREAD THE MESSAGE OF THE HOLY QURAN AND THE SUNNAH OF THE HOLY PROPHET MUHAMMAD (PEACE AND BLESSING OF ALLAH BE UPON HIM) IN ACCORDANCE TO THE DOCTRINE DEFINED HEREINABOVE.

Activities: The principal activities of Usmani Mosque in the year under review were those of the registered charity and its principal object remain to provide after-school Islamic education for 7-16 years old in accordance with Sunni Muslim faith and to provide a facility where Muslims can worship..

Classification

- **How:** Other Charitable Activities
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Defined Groups

Geography

- Leicestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£246,708	£176,540	-	-
2023-12-31	£206,270	£167,229	-	-
2022-12-31	£229,110	£156,872	-	-
2021-12-31	£386,287	£140,917	-	-
2020-12-31	£204,035	£126,328	-	-

Trustees

Name	Role	Appointed
ANASBABA IBRAHIM ISMAIL		2007-02-04
ANWAR WALI AHMED PATEL		2016-10-15
GAFUR HASAN PATEL		2016-10-15
IQBAL UMARJI MODI		2007-02-04
Iqbal Gulamali Patel		2016-10-15
MUSSA AHMED ALI		2007-02-04
SAJID HASAN PATEL		2007-02-04
SAJID IBRAHIM ALI		2007-02-04

USMANI MOSQUE

England & Wales - Charity number 1089411

Accounts

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024
FOR
USMANI MOSQUE**

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

USMANI MOSQUE

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FOR THE YEAR ENDED 31ST DECEMBER 2024

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USMANI MOSQUE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31st 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).

OBJECTIVES AND ACTIVITIES

Our objectives are set to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

The principal activities of Usmani Mosque in the year under review were those of the registered charity and its principal object remain to provide after-school Islamic education for 7-16 years old in accordance with Sunni Muslim faith and to provide a facility where Muslims can worship.

The charity will provide a community centre for social activity with the younger generation in mind. The centre will also provide for the needs of the older generation. The charity's aim is to develop life long leisure interests and help build self confidence and a desire to contribute to the community.

ACHIEVEMENT AND PERFORMANCE

Religious and Community activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. Our community hall provides a valuable recreational resource to all in our local community. During the year under review, we offered a range of religious and community services and activities including:

Prayers: The Mosque is open all day for daily and Friday prayers. During the week we have over 100 people who regularly attend daily prayers and over 500 who regularly attend Friday prayers.

Festivals: The Mosque offers food during Ramadan for those attending our Mosque who wish to break their fast together as well as Eid is also celebrated at Mosque.

Funeral facilities: The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials.

Nikkah (Islamic Marriage): The Mosque provides Muslim couples with an appropriate location for their Nikkah. Over 2 couples were married at the mosque in the year.

Hifz classes: Memorisation of the Qur'an is considered an important element of religious education and training. We continue to provide this facility for the young people in the Mosque. We are pleased this programme which continues to run successfully with over 23 young people regularly attending these classes.

Hall facilities: Our hall is available for use by local groups and organisations. Local charities are also encouraged to make use of our hall. When hall facilities are not required for community use they are available for hire on commercial terms.

USMANI MOSQUE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2024

FINANCIAL REVIEW

Financial position

During the year, total incoming resources increased to £246,708 (compared to £206,270 in 2023), while resources expended rose to £176,540 (up from £167,229 in 2023). This resulted in a surplus of £70,168 for the year (up from £39,041 in 2023).

Voluntary income rose to £128,629 (from £94,950 in 2023), while madressa fees increased to £109,179 (up from £94,385 in 2023).

Additionally, the mosque collected £70 in Zakaat donations and no distributions were made.

The rise in resources expended was primarily due to increased costs associated with lighting and heating, driven by general price increases, along with higher water rates and staff training expenses.

Reserves policy

The trustees have adopted a reserves policy of retaining unrestricted reserves equivalent to one year expenditure expected to incur on running the mosque whilst ensuring funds are earmarked towards the cost of constructing new madressa building.

The projected cost for the new madressa building is substantial, with the charity having already invested approximately £1.45 million, including acquisition costs.

Currently, the Usmani Mosque prayer hall and community hall serve as classrooms for around 350 children. The new building will provide adequate space for all students, thereby freeing up the prayer and community halls for their intended purposes.

FUTURE PLANS

In 2014, the trustees acquired a building for approximately £276,000 to address the growing demand for madressa services. That building has since been demolished, and construction of the new madressa facility has commenced. The trustees estimate the total construction cost to be between £1.5 million and £1.6 million.

The board is actively exploring strategies to enhance donation income and secure additional interest-free loans from individuals to support the development of the new madressa building.

Looking ahead, the plans include increasing the number of new applicants for the madressa once the project is completed, as well as repaying the interest-free loans provided by the Muslim community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Usmani Mosque is a registered charity (charity no. 1089411) and is governed by its Trust Deed dated 27th March 2000 as amended on 18th August 2001 and 15th October 2016.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1089411

Principal address

c/o 14 Gwendolen Road
Leicester
LE5 5FE

USMANI MOSQUE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2024

Trustees

Mr M Ali - Holding Trustee
Mr S H Patel - President
Mr S I Ali - Vice President
Mr A Ismail - Holding Trustee & Treasurer
Mr I U Modi - Assistant Treasurer
Mr I G Patel - Trustee
Mr A W A Patel
Mr G H Patel

Independent Examiner

Nazir Malida FCCA
Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

Approved by order of the board of trustees on 7th October 2025 and signed on its behalf by:

Mr A Ismail - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
USMANI MOSQUE**

Independent examiner's report to the trustees of Usmani Mosque

I report to the charity trustees on my examination of the accounts of Usmani Mosque (the Trust) for the year ended 31st 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.

Nazir Malida FCCA

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

7th October 2025

USMANI MOSQUE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	31/12/24 Total funds £	31/12/23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		128,559	70	128,629	94,950
Charitable activities					
Hall Hire		8,900	-	8,900	16,765
Madressa fees		109,179	-	109,179	94,385
Mosque and madressa running costs		-	-	-	170
Total		246,638	70	246,708	206,270
EXPENDITURE ON					
Raising funds					
Raising donations and legacies		375	-	375	212
		375	-	375	212
Charitable activities					
Madressa fees		335,964	-	335,964	-
Mosque and madressa running costs		(159,799)	-	(159,799)	163,117
Zakaat		-	-	-	3,900
Total		176,540	-	176,540	167,229
NET INCOME		70,098	70	70,168	39,041
RECONCILIATION OF FUNDS					
Total funds brought forward		2,701,102	52	2,701,154	2,662,113
TOTAL FUNDS CARRIED FORWARD		2,771,200	122	2,771,322	2,701,154

The notes on page 0 form part of these financial statements

USMANI MOSQUE
STATEMENT OF FINANCIAL POSITION
31ST DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	31/12/24 Total funds £	31/12/23 Total funds £
FIXED ASSETS					
Tangible assets	5	2,823,643	-	2,823,643	2,663,244
CURRENT ASSETS					
Debtors	6	5,000	-	5,000	22,566
Cash at bank and in hand		47,348	122	47,470	48,629
		<u>52,348</u>	<u>122</u>	<u>52,470</u>	<u>71,195</u>
CREDITORS					
Amounts falling due within one year	7	(20,791)	-	(20,791)	(19,285)
		<u>31,557</u>	<u>122</u>	<u>31,679</u>	<u>51,910</u>
NET CURRENT ASSETS					
		<u>31,557</u>	<u>122</u>	<u>31,679</u>	<u>51,910</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		2,855,200	122	2,855,322	2,715,154
CREDITORS					
Amounts falling due after more than one year	8	(84,000)	-	(84,000)	(14,000)
		<u>2,771,200</u>	<u>122</u>	<u>2,771,322</u>	<u>2,701,154</u>
NET ASSETS					
		<u>2,771,200</u>	<u>122</u>	<u>2,771,322</u>	<u>2,701,154</u>
FUNDS					
	9			2,771,200	2,701,102
Unrestricted funds				122	52
Restricted funds					
TOTAL FUNDS					
				<u>2,771,322</u>	<u>2,701,154</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7th October 2025 and were signed on its behalf by:

Mr A Ismail - Trustee

The notes on page 0 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

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 the cost less estimated residual value of each asset over its estimated useful life.

Fixtures and fittings - 15% on cost

MARKET VALUES OF LAND AND BUILDINGS

The charity's freehold land and buildings are used solely for charitable purposes. In the opinion of the trustees the market value of the land and buildings of the charity exceeds the amount shown on the balance sheet, but they do not consider the expense of a professional valuation to be justified.

In stating freehold land and buildings at cost and not subjecting to periodic charges for depreciation results in a departure from usual accounting principles which requires all fixed assets which have a limited useful economic life to be depreciated. However, in this case the trustees believes that writing down such assets will not show a true and fair view as the residual values of such freehold land and buildings are expected to remain high. The subsequent non-charge of depreciation (based on a 1/3 land split and 2% charge) amounts to £37,649 (2023 - £35,510).

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.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

USMANI MOSQUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

2. TRUSTEES' REMUNERATION AND BENEFITS

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

TRUSTEES' EXPENSES

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

3. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/12/24	31/12/23
Number of paid teaching staff	20	16
Number of voluntary teaching staff	-	2
	20	18
	20	18

No employees received emoluments in excess of £60,000.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	92,420	2,530	94,950
Charitable activities			
Hall Hire	16,765	-	16,765
Madressa fees	94,385	-	94,385
Mosque and madressa running costs	170	-	170
Total	203,740	2,530	206,270
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	212	-	212
	212	-	212
Charitable activities			
Mosque and madressa running costs	163,117	-	163,117
Zakaat	-	3,900	3,900
Total	163,329	3,900	167,229
NET INCOME/(EXPENDITURE)	40,411	(1,370)	39,041
RECONCILIATION OF FUNDS			
Total funds brought forward	2,660,691	1,422	2,662,113

USMANI MOSQUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	2,701,102	52	2,701,154
5. TANGIBLE FIXED ASSETS	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1st January 2024	2,663,244	64,916	2,728,160
Additions	160,399	-	160,399
At 31st December 2024	2,823,643	64,916	2,888,559
DEPRECIATION			
At 1st January 2024 and 31st December 2024	-	64,916	64,916
NET BOOK VALUE			
At 31st December 2024	2,823,643	-	2,823,643
At 31st December 2023	2,663,244	-	2,663,244
6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31/12/24 £	31/12/23 £
Trade debtors		-	6,188
Other debtors		5,000	16,378
		5,000	22,566

USMANI MOSQUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31/12/24	31/12/23
	£	£
Trade creditors	6,091	5,302
Taxation and social security	607	494
Other creditors	14,093	13,489
	<u>20,791</u>	<u>19,285</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	31/12/24	31/12/23
	£	£
Other creditors	84,000	14,000
	<u>84,000</u>	<u>14,000</u>

9. MOVEMENT IN FUNDS		Net movement in funds	At 31.12.24
	At 1.1.24	in funds	£
	£	£	
Unrestricted funds			
General fund	2,701,102	70,098	2,771,200
Restricted funds			
Zakaat	52	70	122
TOTAL FUNDS	<u>2,701,154</u>	<u>70,168</u>	<u>2,771,322</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	246,638	(176,540)	70,098
Restricted funds			
Zakaat	70	-	70
TOTAL FUNDS	<u>246,708</u>	<u>(176,540)</u>	<u>70,168</u>

USMANI MOSQUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	2,660,691	40,411	2,701,102
Restricted funds			
Zakaat	1,422	(1,370)	52
TOTAL FUNDS	<u>2,662,113</u>	<u>39,041</u>	<u>2,701,154</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	203,740	(163,329)	40,411
Restricted funds			
Zakaat	2,530	(3,900)	(1,370)
TOTAL FUNDS	<u>206,270</u>	<u>(167,229)</u>	<u>39,041</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 £
Unrestricted funds			
General fund	2,660,691	110,509	2,771,200
Restricted funds			
Zakaat	1,422	(1,300)	122
TOTAL FUNDS	<u>2,662,113</u>	<u>109,209</u>	<u>2,771,322</u>

USMANI MOSQUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

9. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	450,378	(339,869)	110,509
Restricted funds			
Zakaat	2,600	(3,900)	(1,300)
TOTAL FUNDS	<u>452,978</u>	<u>(343,769)</u>	<u>109,209</u>

10. RELATED PARTY DISCLOSURES

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

USMANI MOSQUE

England & Wales - Charity number 1089411

Accounts

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023
FOR
USMANI MOSQUE**

Watergates Ltd
109 Coleman Road
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USMANI MOSQUE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

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USMANI MOSQUE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2023

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OBJECTIVES AND ACTIVITIES

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The charity will provide a community centre for social activity with the younger generation in mind. The centre will also provide for the needs of the older generation. The charity's aim is to develop life long leisure interests and help build self confidence and a desire to contribute to the community.

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Funeral facilities: The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials.

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USMANI MOSQUE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2023

FINANCIAL REVIEW

Financial position

During the year, total incoming resources decreased to £206,270 (compared to £229,110 in 2022), while resources expended rose to £167,229 (up from £156,872 in 2022). This resulted in a surplus of £39,041 for the year (down from £72,238 in 2022).

Voluntary income fell to £94,950 (from £128,512 in 2022), while madressa fees increased to £94,385 (up from £86,218 in 2022). The decline in voluntary income is attributed to the identification of an overstatement in donation income and capital expenditure by £54,737 for the year ended 31 December 2019. After correcting for this, the revised voluntary income amounts to £149,687, reflecting an actual increase compared to the previous year.

Additionally, the mosque collected £2,530 in Zakaat donations and distributed £3,900 to charitable organisations, which included Zakaat funds carried over from previous years.

The rise in resources expended was primarily due to increased costs associated with lighting and heating, driven by general price increases, along with higher water rates and staff training expenses.

Reserves policy

The trustees have adopted a reserves policy of retaining unrestricted reserves equivalent to one year expenditure expected to incur on running the mosque whilst ensuring funds are earmarked towards the cost of constructing new madressa building.

The projected cost for the new madressa building is substantial, with the charity having already invested approximately £1.45 million, including acquisition costs.

Currently, the Usmani Mosque prayer hall and community hall serve as classrooms for around 350 children. The new building will provide adequate space for all students, thereby freeing up the prayer and community halls for their intended purposes.

FUTURE PLANS

In 2014, the trustees acquired a building for approximately £276,000 to address the growing demand for madressa services. That building has since been demolished, and construction of the new madressa facility has commenced. The trustees estimate the total construction cost to be between £1.5 million and £1.6 million.

The board is actively exploring strategies to enhance donation income and secure additional interest-free loans from individuals to support the development of the new madressa building.

Looking ahead, the plans include increasing the number of new applicants for the madressa once the project is completed, as well as repaying the interest-free loans provided by the Muslim community.

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Governing document

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1089411

USMANI MOSQUE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2023

Principal address

c/o 14 Gwendolen Road
Leicester
LE5 5FE

Trustees

Mr M Ali	Holding Trustee
Mr S H Patel	Trustee and President
Mr S I Ali	Trustee and Vice President
Mr M Fozdar	Trustee and Assistant Secretary (resigned 30/09/2023)
Mr A Ismail	Holding Trustee and Treasurer
Mr I U Modi	Trustee and Assistant Treasurer
Mr I G Patel	Trustee
Mr A W A Patel	Trustee
Mr G H Patel	Trustee

Independent Examiner

Nazir Malida FCCA
Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

Approved by order of the board of trustees on 28th October 2024 and signed on its behalf by:

Mr A Ismail - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
USMANI MOSQUE**

Independent examiner's report to the trustees of Usmani Mosque

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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.

Nazir Malida FCCA

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

28th October 2024

USMANI MOSQUE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	31/12/23 Total funds £	31/12/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		92,420	2,530	94,950	128,512
Charitable activities					
Hall Hire		16,765	-	16,765	14,320
Madressa fees		94,385	-	94,385	86,218
Mosque and madressa running costs		170	-	170	-
Other income		-	-	-	60
Total		<u>203,740</u>	<u>2,530</u>	<u>206,270</u>	<u>229,110</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies		212	-	212	586
		<u>212</u>	<u>-</u>	<u>212</u>	<u>586</u>
Charitable activities					
Mosque and madressa running costs		163,117	-	163,117	154,786
Zakaat		-	3,900	3,900	1,500
Total		<u>163,329</u>	<u>3,900</u>	<u>167,229</u>	<u>156,872</u>
NET INCOME/(EXPENDITURE)		40,411	(1,370)	39,041	72,238
RECONCILIATION OF FUNDS					
Total funds brought forward		2,660,691	1,422	2,662,113	2,589,875
TOTAL FUNDS CARRIED FORWARD		<u><u>2,701,102</u></u>	<u><u>52</u></u>	<u><u>2,701,154</u></u>	<u><u>2,662,113</u></u>

The notes on page 0 form part of these financial statements

USMANI MOSQUE
STATEMENT OF FINANCIAL POSITION
31ST DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	31/12/23 Total funds £	31/12/22 Total funds £
FIXED ASSETS					
Tangible assets	5	2,663,244	-	2,663,244	2,399,604
CURRENT ASSETS					
Debtors	6	22,566	-	22,566	13,903
Cash at bank and in hand		48,577	52	48,629	265,600
		<u>71,143</u>	<u>52</u>	<u>71,195</u>	<u>279,503</u>
CREDITORS					
Amounts falling due within one year	7	(19,285)	-	(19,285)	(6,994)
NET CURRENT ASSETS		<u>51,858</u>	<u>52</u>	<u>51,910</u>	<u>272,509</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,715,102</u>	<u>52</u>	<u>2,715,154</u>	<u>2,672,113</u>
CREDITORS					
Amounts falling due after more than one year	8	(14,000)	-	(14,000)	(10,000)
NET ASSETS		<u>2,701,102</u>	<u>52</u>	<u>2,701,154</u>	<u>2,662,113</u>
FUNDS					
Unrestricted funds	9			2,701,102	2,660,691
Restricted funds				52	1,422
TOTAL FUNDS				<u>2,701,154</u>	<u>2,662,113</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28th October 2024 and were signed on its behalf by:

Mr A Ismail - Trustee

The notes on page 0 form part of these financial statements

USMANI MOSQUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

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 the cost less estimated residual value of each asset over its estimated useful life.

Fixtures and fittings - 15% on cost

MARKET VALUES OF LAND AND BUILDINGS

The charity's freehold land and buildings are used solely for charitable purposes. In the opinion of the trustees the market value of the land and buildings of the charity exceeds the amount shown on the balance sheet, but they do not consider the expense of a professional valuation to be justified.

In stating freehold land and buildings at cost and not subjecting to periodic charges for depreciation results in a departure from usual accounting principles which requires all fixed assets which have a limited useful economic life to be depreciated. However, in this case the trustees believe that writing down such assets will not show a true and fair view as the residual values of such freehold land and buildings are expected to remain high. The subsequent non-charge of depreciation (based on a 1/3 land split and 2% charge) amounts to £35,510 (2022 - £31,991).

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.

USMANI MOSQUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

1. ACCOUNTING POLICIES - continued

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. TRUSTEES' REMUNERATION AND BENEFITS

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

TRUSTEES' EXPENSES

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

3. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/12/23	31/12/22
Number of paid teaching staff	16	16
Number of voluntary teaching staff	2	2
	18	18
	18	18

No employees received emoluments in excess of £60,000.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	126,300	2,212	128,512
Charitable activities			
Hall Hire	14,320	-	14,320
Madressa fees	86,218	-	86,218
Other income	60	-	60
Total	226,898	2,212	229,110
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	586	-	586
	586	-	586
Charitable activities			
Mosque and madressa running costs	154,786	-	154,786

USMANI MOSQUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Zakaat	-	1,500	1,500
Total	155,372	1,500	156,872
NET INCOME	71,526	712	72,238
Transfers between funds	100,000	(100,000)	-
Net movement in funds	171,526	(99,288)	72,238
RECONCILIATION OF FUNDS			
Total funds brought forward	2,489,165	100,710	2,589,875
TOTAL FUNDS CARRIED FORWARD	2,660,691	1,422	2,662,113

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1st January 2023	2,399,309	64,916	2,464,225
Additions	318,672	-	318,672
Reclassification	(54,737)	-	(54,737)
At 31st December 2023	2,663,244	64,916	2,728,160
DEPRECIATION			
At 1st January 2023	-	64,621	64,621
Charge for year	-	295	295
At 31st December 2023	-	64,916	64,916
NET BOOK VALUE			
At 31st December 2023	2,663,244	-	2,663,244
At 31st December 2022	2,399,309	295	2,399,604

USMANI MOSQUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31/12/23	31/12/22
		£	£
Trade debtors		6,188	-
Other debtors		16,378	13,903
		<u>22,566</u>	<u>13,903</u>
7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31/12/23	31/12/22
		£	£
Trade creditors		5,302	5,035
Taxation and social security		494	-
Other creditors		13,489	1,959
		<u>19,285</u>	<u>6,994</u>
8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		31/12/23	31/12/22
		£	£
Other creditors		14,000	10,000
		<u>14,000</u>	<u>10,000</u>
9. MOVEMENT IN FUNDS			
		Net	At
	At 1.1.23	movement	31.12.23
	£	in funds	£
		£	
Unrestricted funds			
General fund	2,660,691	40,411	2,701,102
Restricted funds			
Zakaat	1,422	(1,370)	52
TOTAL FUNDS	<u>2,662,113</u>	<u>39,041</u>	<u>2,701,154</u>

USMANI MOSQUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	203,740	(163,329)	40,411
Restricted funds			
Zakaat	2,530	(3,900)	(1,370)
TOTAL FUNDS	<u>206,270</u>	<u>(167,229)</u>	<u>39,041</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	2,489,165	71,526	100,000	2,660,691
Restricted funds				
Copdale Road	100,000	-	(100,000)	-
Zakaat	710	712	-	1,422
	<u>100,710</u>	<u>712</u>	<u>(100,000)</u>	<u>1,422</u>
TOTAL FUNDS	<u>2,589,875</u>	<u>72,238</u>	<u>-</u>	<u>2,662,113</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	226,898	(155,372)	71,526
Restricted funds			
Zakaat	2,212	(1,500)	712
TOTAL FUNDS	<u>229,110</u>	<u>(156,872)</u>	<u>72,238</u>

USMANI MOSQUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

9. MOVEMENT IN FUNDS - continued

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

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	2,489,165	111,937	100,000	2,701,102
Restricted funds				
Copdale Road	100,000	-	(100,000)	-
Zakaat	710	(658)	-	52
	<u>100,710</u>	<u>(658)</u>	<u>(100,000)</u>	<u>52</u>
TOTAL FUNDS	<u><u>2,589,875</u></u>	<u><u>111,279</u></u>	<u><u>-</u></u>	<u><u>2,701,154</u></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 £
Unrestricted funds			
General fund	430,638	(318,701)	111,937
Restricted funds			
Zakaat	4,742	(5,400)	(658)
TOTAL FUNDS	<u><u>435,380</u></u>	<u><u>(324,101)</u></u>	<u><u>111,279</u></u>

10. RELATED PARTY DISCLOSURES

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

USMANI MOSQUE

England & Wales - Charity number 1089411

Accounts

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022
FOR
USMANI MOSQUE**

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

USMANI MOSQUE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

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Trustees' Report	1 to 3
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Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 to 12

USMANI MOSQUE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. 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).

OBJECTIVES AND ACTIVITIES

Our objectives are set to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

The principal activities of Usmani Mosque in the year under review were those of the registered charity and its principal object remain to provide after-school Islamic education for 7-16 years old in accordance with Sunni Muslim faith and to provide a facility where Muslims can worship.

The charity will provide a community centre for social activity with the younger generation in mind. The centre will also provide for the needs of the older generation. The charity's aim is to develop life long leisure interests and help build self confidence and a desire to contribute to the community.

ACHIEVEMENT AND PERFORMANCE

Religious and Community activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. Our community hall provides a valuable recreational resource to all in our local community. During the year under review, we offered a range of religious and community services and activities including:

Prayers: The Mosque is open all day for daily and Friday prayers. During the week we have over 100 people who regularly attend daily prayers and over 500 who regularly attend Friday prayers.

Festivals: The Mosque offers food during Ramadan for those attending our Mosque who wish to break their fast together as well as Eid is also celebrated at Mosque.

Funeral facilities: The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials.

Nikkah (Islamic Marriage): The Mosque provides Muslim couples with an appropriate location for their Nikkah. Over 2 couples were married at the mosque in the year.

Hifz classes: Memorisation of the Qur'an is considered an important element of religious education and training. We continue to provide this facility for the young people in the Mosque. We are pleased this programme which continues to run successfully with over 23 young people regularly attending these classes.

Hall facilities: Our hall is available for use by local groups and organisations. Local charities are also encouraged to make use of our hall. When hall facilities are not required for community use they are available for hire on commercial terms.

USMANI MOSQUE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2022

FINANCIAL REVIEW

Financial position

During the year, incoming resources have reduced to £229,110 (2021: £386,287) whereas outgoing resources have increased to £156,872 (2021: £140,917). This has resulted in a lower surplus for the year of £72,238 (2021: £245,370).

The reduction in incoming resources is a direct result of decline in voluntary income to £128,512 (2021: £300,265). Voluntary income was higher in 2021 as an additional campaign was run by mosque to collect donations for its building project which contributed £100,000 towards donations for that year.

In addition to the above, the general donations also declined during the year as number of mosques in the city are increasing with various campaigns being run by them and therefore general public tends to donate where there is more need of funds. The reduction in overall donation income also contributed towards lower gift aid claim for the year than previous year. However, some of the reduction in donation income was compensated by an increase of £13,000 and £9,000 in hall hire and madressa fees income respectively.

The mosque also collected £2,212 in the form of Zakaat donations and distributed £1,500 to charitable organisations which also includes Zakaat funds available from previous years.

The resources expended have primarily increased as a result of increase in staff costs. The staff costs has increased due to regulatory changes in NMW as well as additional staff resources being employed during the year to facilitate increase in student numbers and madressa fee income. There was also an increase in some of the other variable overheads which is expected due to nature of such costs.

Reserves policy

The trustees have adopted a reserves policy of retaining unrestricted reserves equivalent to one year expenditure expected to incur on running the mosque whilst ensuring funds are earmarked towards the cost of constructing new madressa building.

The construction of new madressa building is expected to cost a significant amount of money and the charity has already spent approximately £1.18m towards this project including acquisition costs.

At present Usmani Mosque prayer hall and the community hall are being used to teach around 350 children. The new building will accommodate all the children and free up the space currently being utilised in the prayer and community halls.

FUTURE PLANS

The trustees acquired a building for approximately £276,000 in 2018 to meet increased demand for madressa. The building has since been demolished and construction work commenced for new madressa building. The trustees anticipate total cost of the project including site acquisition will be in the region of £1.4m to £1.5m.

The board is looking at ways of increasing donation income as well as borrowing more interest free loans from individuals to be able to facilitate the work needed to the new madrassa building.

Future plans are to increase the number of new applicants for the madrassa after the project is fully complete and to pay off the interest free loans given by the muslim community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Usmani Mosque is a registered charity (charity no. 1089411) and is governed by its Trust Deed dated 27th March 2000 as amended on 18th August 2001 and 15th October 2016.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1089411

USMANI MOSQUE

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Principal address

c/o 14 Gwendolen Road
Leicester
LE5 5FE

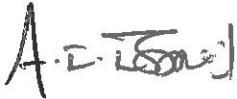
Trustees

Mr M Ali	Holding Trustee
Mr S H Patel	Trustee and President
Mr S I Ali	Trustee and Vice President
Mr A R Wahab	Trustee and General Secretary (resigned 22/09/2022)
Mr M Fozdar	Trustee and Assistant Secretary (resigned 30/09/2023)
Mr A Ismail	Holding Trustee and Treasurer
Mr I U Modi	Trustee and Assistant Treasurer
Mr I G Patel	Trustee
Mr A W A Patel	Trustee
Mr G H Patel	Trustee

Independent Examiner

Nazir Malida FCCA
Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

Approved by order of the board of trustees on 3rd October 2023 and signed on its behalf by:



Mr A Ismail - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
USMANI MOSQUE**

Independent examiner's report to the trustees of Usmani Mosque

I report to the charity trustees on my examination of the accounts of Usmani Mosque (the Trust) for the year ended 31st December 2022.

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.

Nazir Malida

Nazir Malida FCCA

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

3rd October 2023

USMANI MOSQUE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	31/12/22 Total funds £	31/12/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		126,300	2,212	128,512	300,265
Charitable activities					
Hall Hire		14,320	-	14,320	670
Madressa fees		86,218	-	86,218	77,870
Other income		60	-	60	7,482
Total		226,898	2,212	229,110	386,287
EXPENDITURE ON					
Raising funds					
Raising donations and legacies		586	-	586	-
		586	-	586	-
Charitable activities					
Mosque and madressa running costs		154,786	-	154,786	139,417
Zakaat		-	1,500	1,500	1,500
Total		155,372	1,500	156,872	140,917
NET INCOME					
Transfers between funds	9	71,526	712	72,238	245,370
		100,000	(100,000)	-	-
Net movement in funds		171,526	(99,288)	72,238	245,370
RECONCILIATION OF FUNDS					
Total funds brought forward		2,489,165	100,710	2,589,875	2,344,505
TOTAL FUNDS CARRIED FORWARD		2,660,691	1,422	2,662,113	2,589,875

The notes on page 0 form part of these financial statements

USMANI MOSQUE

STATEMENT OF FINANCIAL POSITION
31ST DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	31/12/22 Total funds £	31/12/21 Total funds £
FIXED ASSETS					
Tangible assets	5	2,399,604	-	2,399,604	2,240,252
CURRENT ASSETS					
Debtors	6	13,903	-	13,903	46,343
Cash at bank and in hand		264,178	1,422	265,600	378,256
		<u>278,081</u>	<u>1,422</u>	<u>279,503</u>	<u>424,599</u>
CREDITORS					
Amounts falling due within one year	7	(6,994)	-	(6,994)	(1,776)
NET CURRENT ASSETS		<u>271,087</u>	<u>1,422</u>	<u>272,509</u>	<u>422,823</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,670,691</u>	<u>1,422</u>	<u>2,672,113</u>	<u>2,663,075</u>
CREDITORS					
Amounts falling due after more than one year	8	(10,000)	-	(10,000)	(73,200)
NET ASSETS		<u>2,660,691</u>	<u>1,422</u>	<u>2,662,113</u>	<u>2,589,875</u>
FUNDS					
Unrestricted funds	9			2,660,691	2,489,165
Restricted funds				1,422	100,710
TOTAL FUNDS				<u>2,662,113</u>	<u>2,589,875</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 3rd October 2023 and were signed on its behalf by:



Mr M Ali - Trustee

USMANI MOSQUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

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 the cost less estimated residual value of each asset over its estimated useful life.

Fixtures and fittings - 15% on cost

MARKET VALUES OF LAND AND BUILDINGS

The charity's freehold land and buildings are used solely for charitable purposes. In the opinion of the trustees the market value of the land and buildings of the charity exceeds the amount shown on the balance sheet, but they do not consider the expense of a professional valuation to be justified.

In stating freehold land and buildings at cost and not subjecting to periodic charges for depreciation results in a departure from usual accounting principles which requires all fixed assets which have a limited useful economic life to be depreciated. However, in this case the trustees believes that writing down such assets will not show a true and fair view as the residual values of such freehold land and buildings are expected to remain high. The subsequent non-charge of depreciation (based on a 1/3 land split and 2% charge) amounts to £31,991 (2021 - £29,860).

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.

USMANI MOSQUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022**

1. ACCOUNTING POLICIES - continued

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

3. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/12/22	31/12/21
Number of paid teaching staff	2	16
Number of voluntary teaching staff	16	2
	18	18

No employees received emoluments in excess of £60,000.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	199,674	100,591	300,265
Charitable activities			
Hall Hire	670	-	670
Madressa fees	77,870	-	77,870
Other income	7,482	-	7,482
Total	285,696	100,591	386,287
EXPENDITURE ON			
Charitable activities			
Mosque and madressa running costs	139,417	-	139,417
Zakaat	-	1,500	1,500
Total	139,417	1,500	140,917
NET INCOME	146,279	99,091	245,370
Transfers between funds	371,611	(371,611)	-
Net movement in funds	517,890	(272,520)	245,370

USMANI MOSQUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	1,971,275	373,230	2,344,505
TOTAL FUNDS CARRIED FORWARD	<u>2,489,165</u>	<u>100,710</u>	<u>2,589,875</u>
5. TANGIBLE FIXED ASSETS			
	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1st January 2022	2,239,514	64,916	2,304,430
Additions	159,795	-	159,795
At 31st December 2022	<u>2,399,309</u>	<u>64,916</u>	<u>2,464,225</u>
DEPRECIATION			
At 1st January 2022	-	64,178	64,178
Charge for year	-	443	443
At 31st December 2022	<u>-</u>	<u>64,621</u>	<u>64,621</u>
NET BOOK VALUE			
At 31st December 2022	<u>2,399,309</u>	<u>295</u>	<u>2,399,604</u>
At 31st December 2021	<u>2,239,514</u>	<u>738</u>	<u>2,240,252</u>
6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		31/12/22 £	31/12/21 £
Trade debtors		-	1,422
Other debtors		13,903	44,921
		<u>13,903</u>	<u>46,343</u>

USMANI MOSQUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/22	31/12/21
	£	£
Trade creditors	5,035	170
Taxation and social security	-	765
Other creditors	1,959	841
	<u>6,994</u>	<u>1,776</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/12/22	31/12/21
	£	£
Other creditors	<u>10,000</u>	<u>73,200</u>

9. MOVEMENT IN FUNDS

	At 1.1.22	Net movement	Transfers	At
	£	in funds	between	31.12.22
	£	£	funds	£
Unrestricted funds				
General fund	2,489,165	71,526	100,000	2,660,691
Restricted funds				
Copdale Road	100,000	-	(100,000)	-
Zakaat	710	712	-	1,422
	<u>100,710</u>	<u>712</u>	<u>(100,000)</u>	<u>1,422</u>
TOTAL FUNDS	<u>2,589,875</u>	<u>72,238</u>	<u>-</u>	<u>2,662,113</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	226,898	(155,372)	71,526
Restricted funds			
Zakaat	2,212	(1,500)	712
TOTAL FUNDS	<u>229,110</u>	<u>(156,872)</u>	<u>72,238</u>

USMANI MOSQUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	1,971,275	146,279	371,611	2,489,165
Restricted funds				
Copdale Road	371,611	100,000	(371,611)	100,000
Zakaat	1,619	(909)	-	710
	<u>373,230</u>	<u>99,091</u>	<u>(371,611)</u>	<u>100,710</u>
TOTAL FUNDS	<u>2,344,505</u>	<u>245,370</u>	<u>-</u>	<u>2,589,875</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	285,696	(139,417)	146,279
Restricted funds			
Copdale Road	100,000	-	100,000
Zakaat	591	(1,500)	(909)
	<u>100,591</u>	<u>(1,500)</u>	<u>99,091</u>
TOTAL FUNDS	<u>386,287</u>	<u>(140,917)</u>	<u>245,370</u>

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

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	1,971,275	217,805	471,611	2,660,691
Restricted funds				
Copdale Road	371,611	100,000	(471,611)	-
Zakaat	1,619	(197)	-	1,422
	<u>373,230</u>	<u>99,803</u>	<u>(471,611)</u>	<u>1,422</u>
TOTAL FUNDS	<u>2,344,505</u>	<u>317,608</u>	<u>-</u>	<u>2,662,113</u>

USMANI MOSQUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022**

9. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	512,594	(294,789)	217,805
Restricted funds			
Copdale Road	100,000	-	100,000
Zakaat	2,803	(3,000)	(197)
	102,803	(3,000)	99,803
TOTAL FUNDS	615,397	(297,789)	317,608

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2022.

USMANI MOSQUE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	31/12/22	31/12/21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	119,609	257,810
Gift aid	8,903	42,455
	<u>128,512</u>	<u>300,265</u>
Charitable activities		
Hall hire	14,320	670
Madressa fees	86,218	77,870
	<u>100,538</u>	<u>78,540</u>
Other income		
Repayment interest	60	125
HMRC JRS Grant	-	7,357
	<u>60</u>	<u>7,482</u>
Total incoming resources	229,110	386,287
EXPENDITURE		
Raising donations and legacies		
Card terminal charges	586	-
Charitable activities		
Wages	122,969	115,370
Pensions	251	257
Rates and water	3,558	1,913
Insurance	5,026	2,215
Light and heat	12,323	10,028
Postage and stationery	1,655	1,770
Books and learning resources	2,119	107
Repairs and maintenance	2,608	4,602
Legal fees	510	836
Cleaning	468	34
Bank charges	98	7
Charitable expenditure - Zakat	1,500	1,500
Telephone	878	926
Accountancy fees	1,440	-
Consultancy	180	-
Staff training	260	-
Depreciation of tangible fixed assets	443	1,352
	<u>156,286</u>	<u>140,917</u>
Total resources expended	156,872	140,917
Net income	72,238	245,370

This page does not form part of the statutory financial statements

USMANI MOSQUE

England & Wales - Charity number 1089411

Accounts

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021
FOR
USMANI MOSQUE**

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

USMANI MOSQUE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

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USMANI MOSQUE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. 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).

OBJECTIVES AND ACTIVITIES

Our objectives are set to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

The principal activities of Usmani Mosque in the year under review were those of the registered charity and its principal object remain to provide after-school Islamic education for 7-16 years old in accordance with Sunni Muslim faith and to provide a facility where Muslims can worship.

The charity will provide a community centre for social activity with the younger generation in mind. The centre will also provide for the needs of the older generation. The charity's aim is to develop life long leisure interests and help build self confidence and a desire to contribute to the community.

ACHIEVEMENT AND PERFORMANCE

Religious and Community activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. Our community hall provides a valuable recreational resource to all in our local community. During the year under review, we offered a range of religious and community services and activities including:

Prayers: The Mosque is open all day for daily and Friday prayers. During the week we have over 100 people who regularly attend daily prayers and over 500 who regularly attend Friday prayers.

Festivals: The Mosque offers food during Ramadan for those attending our Mosque who wish to break their fast together as well as Eid is also celebrated at Mosque.

Funeral facilities: The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials.

Nikkah (Islamic Marriage): The Mosque provides Muslim couples with an appropriate location for their Nikkah. Over 2 couples were married at the mosque in the year.

Hifz classes: Memorisation of the Qur'an is considered an important element of religious education and training. We continue to provide this facility for the young people in the Mosque. We are pleased this programme which continues to run successfully with over 23 young people regularly attending these classes.

Hall facilities: Our hall is available for use by local groups and organisations. Local charities are also encouraged to make use of our hall. When hall facilities are not required for community use they are available for hire on commercial terms.

USMANI MOSQUE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2021

FINANCIAL REVIEW

Financial position

During the year, incoming resources as well as resources expended have increased to £386,287 (2020: £204,035) and £140,917 (2020: £126,328) respectively. This has resulted in a surplus for the year of £245,370 (2020: £77,707).

Voluntary income has increased to £300,265 (2020: £127,186) whereas madressa fees has also increased to £77,870 (2020: £35,199). This is as a result of income for previous year being affected by Covid-19 closures of places of worship. Voluntary income has also increased since the mosque has received a very generous donation towards the construction cost of Copdale Road site.

The mosque also collected £591 in the form of Zakaat donations and distributed £1,500 to charitable organisations which also includes Zakaat funds available from previous years.

The resources expended have primarily increased as a result of increase in staff costs as well as some increase in repairs and maintenance of the mosque premises.

Reserves policy

The trustees have adopted a reserves policy of retaining unrestricted reserves equivalent to one year expenditure expected to incur on running the mosque whilst ensuring funds are earmarked towards the cost of constructing new madressa building.

The construction of new madressa building is expected to cost a significant amount of money and the charity has already spent approximately £500,000 towards this property including acquisition costs.

At present Usmani Mosque prayer hall and the community hall are being used to teach around 350 children. The new building will accommodate all the children and free up the space currently being utilised in the prayer and community halls.

FUTURE PLANS

The trustees acquired a building for approximately £276,000 in 2018 to meet increased demand for madressa. The building has since been demolished and construction work commenced for new madressa building. The trustees anticipate total cost of construction to be in the region of £800,000 to £850,000.

The board is looking at ways of increasing donation income as well as borrowing more interest free loans from individuals to be able to facilitate the work needed to the new madrassa building.

Future plans are to increase the number of new applicants for the madrassa after the project is fully complete and to pay off the interest free loans given by the muslim community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Usmani Mosque is a registered charity (charity no. 1089411) and is governed by its Trust Deed dated 27th March 2000 as amended on 18th August 2001 and 15th October 2016.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1089411

Principal address

c/o 14 Gwendolen Road
Leicester
LE5 5FE

USMANI MOSQUE

TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2021


Trustees

Mr M Saleh	Holding Trustee
Mr M Ali	Holding Trustee
Mr N H Patel	Holding Trustee
Mr S H Patel	Trustee and President
Mr S I Ali	Trustee and Vice President
Mr A R Wahab	Trustee and General Secretary
Mr M Fozdar	Trustee and Assistant Secretary
Mr A Ismail	Holding Trustee and Treasurer
Mr I U Modi	Trustee and Assistant Treasurer
Mr I G Patel	Trustee
Mr A W A Patel	Trustee
Mr G H Patel	Trustee

Independent Examiner

Nazir Malida FCCA
Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

Approved by order of the board of trustees on 22nd September 2022 and signed on its behalf by:



Mr A Ismail - Trustee

MUSSA A. ALI


**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
USMANI MOSQUE**

Independent examiner's report to the trustees of Usmani Mosque

I report to the charity trustees on my examination of the accounts of Usmani Mosque (the Trust) for the year ended 31st December 2021.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of _ which is one of the listed bodies.

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.



Nazir Malida FCCA
Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

22nd September 2022

USMANI MOSQUE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	31/12/21 Total funds £	31/12/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		199,674	100,591	300,265	127,186
Charitable activities					
Hall Hire		670	-	670	160
Madressa fees		77,870	-	77,870	35,199
Other income		7,482	-	7,482	41,490
Total		285,696	100,591	386,287	204,035
EXPENDITURE ON					
Charitable activities					
Mosque and madressa running costs		139,417	-	139,417	124,828
Zakaat		-	1,500	1,500	1,500
Total		139,417	1,500	140,917	126,328
NET INCOME		146,279	99,091	245,370	77,707
Transfers between funds	9	371,611	(371,611)	-	-
Net movement in funds		517,890	(272,520)	245,370	77,707
RECONCILIATION OF FUNDS					
Total funds brought forward		1,971,275	373,230	2,344,505	2,266,798
TOTAL FUNDS CARRIED FORWARD		2,489,165	100,710	2,589,875	2,344,505

The notes on page 0 form part of these financial statements

USMANI MOSQUE

STATEMENT OF FINANCIAL POSITION
31ST DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	31/12/21 Total funds £	31/12/20 Total funds £
FIXED ASSETS					
Tangible assets	5	2,240,252	-	2,240,252	2,194,245
CURRENT ASSETS					
Debtors	6	46,343	-	46,343	28,857
Cash at bank and in hand		277,546	100,710	378,256	227,587
		<u>323,889</u>	<u>100,710</u>	<u>424,599</u>	<u>256,444</u>
CREDITORS					
Amounts falling due within one year	7	(1,776)	-	(1,776)	(16,734)
NET CURRENT ASSETS		<u>322,113</u>	<u>100,710</u>	<u>422,823</u>	<u>239,710</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,562,365</u>	<u>100,710</u>	<u>2,663,075</u>	<u>2,433,955</u>
CREDITORS					
Amounts falling due after more than one year	8	(73,200)	-	(73,200)	(89,450)
NET ASSETS		<u>2,489,165</u>	<u>100,710</u>	<u>2,589,875</u>	<u>2,344,505</u>
FUNDS					
Unrestricted funds	9			2,489,165	1,971,275
Restricted funds				100,710	373,230
TOTAL FUNDS				<u>2,589,875</u>	<u>2,344,505</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22nd September 2022 and were signed on its behalf by:

A. Ismail

Mr A Ismail - Trustee

MUSSA A. ALI
Mussa A. Ali

The notes on page 0 form part of these financial statements

USMANI MOSQUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

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 the cost less estimated residual value of each asset over its estimated useful life.

Fixtures and fittings - 15% on cost

MARKET VALUES OF LAND AND BUILDINGS

The charity's freehold land and buildings are used solely for charitable purposes. In the opinion of the trustees the market value of the land and buildings of the charity exceeds the amount shown on the balance sheet, but they do not consider the expense of a professional valuation to be justified.

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.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

USMANI MOSQUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

3. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/12/21	31/12/20
Number of paid teaching staff	16	15
Number of voluntary teaching staff	2	2
	<u>18</u>	<u>17</u>

No employees received emoluments in excess of £60,000.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	126,422	764	127,186
Charitable activities			
Hall Hire	160	-	160
Madressa fees	35,199	-	35,199
Other income	41,490	-	41,490
Total	<u>203,271</u>	<u>764</u>	<u>204,035</u>
EXPENDITURE ON			
Charitable activities			
Mosque and madressa running costs	124,828	-	124,828
Zakaat	-	1,500	1,500
Total	<u>124,828</u>	<u>1,500</u>	<u>126,328</u>
NET INCOME/(EXPENDITURE)	78,443	(736)	77,707
Transfers between funds	(373,966)	373,966	-
Net movement in funds	(295,523)	373,230	77,707
RECONCILIATION OF FUNDS			
Total funds brought forward	2,266,798	-	2,266,798

USMANI MOSQUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	1,971,275	373,230	2,344,505
5. TANGIBLE FIXED ASSETS	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1st January 2021	2,192,155	64,916	2,257,071
Additions	47,359	-	47,359
At 31st December 2021	2,239,514	64,916	2,304,430
DEPRECIATION			
At 1st January 2021	-	62,826	62,826
Charge for year	-	1,352	1,352
At 31st December 2021	-	64,178	64,178
NET BOOK VALUE			
At 31st December 2021	2,239,514	738	2,240,252
At 31st December 2020	2,192,155	2,090	2,194,245
6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31/12/21 £	31/12/20 £	
Trade debtors	1,422	-	
Other debtors	44,921	28,857	
	46,343	28,857	

USMANI MOSQUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/21 £	31/12/20 £
Trade creditors	170	58
Taxation and social security	765	2,342
Other creditors	841	14,334
	<u>1,776</u>	<u>16,734</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/12/21 £	31/12/20 £
Other creditors	<u>73,200</u>	<u>89,450</u>

9. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	1,971,275	146,279	371,611	2,489,165
Restricted funds				
Copdale Road	371,611	100,000	(371,611)	100,000
Zakaat	1,619	(909)	-	710
	<u>373,230</u>	<u>99,091</u>	<u>(371,611)</u>	<u>100,710</u>
TOTAL FUNDS	<u>2,344,505</u>	<u>245,370</u>	<u>-</u>	<u>2,589,875</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	285,696	(139,417)	146,279
Restricted funds			
Copdale Road	100,000	-	100,000
Zakaat	591	(1,500)	(909)
	<u>100,591</u>	<u>(1,500)</u>	<u>99,091</u>
TOTAL FUNDS	<u>386,287</u>	<u>(140,917)</u>	<u>245,370</u>

USMANI MOSQUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	2,266,798	78,443	(373,966)	1,971,275
Restricted funds				
Copdale Road	-	-	371,611	371,611
Zakaat	-	(736)	2,355	1,619
	-	(736)	373,966	373,230
TOTAL FUNDS	<u>2,266,798</u>	<u>77,707</u>	<u>-</u>	<u>2,344,505</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	203,271	(124,828)	78,443
Restricted funds			
Zakaat	764	(1,500)	(736)
TOTAL FUNDS	<u>204,035</u>	<u>(126,328)</u>	<u>77,707</u>

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

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	2,266,798	224,722	(2,355)	2,489,165
Restricted funds				
Copdale Road	-	100,000	-	100,000
Zakaat	-	(1,645)	2,355	710
	-	98,355	2,355	100,710
TOTAL FUNDS	<u>2,266,798</u>	<u>323,077</u>	<u>-</u>	<u>2,589,875</u>

USMANI MOSQUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021**

9. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	488,967	(264,245)	224,722
Restricted funds			
Copdale Road	100,000	-	100,000
Zakaat	1,355	(3,000)	(1,645)
	101,355	(3,000)	98,355
TOTAL FUNDS	590,322	(267,245)	323,077

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2021.

USMANI MOSQUE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	31/12/21 £	31/12/20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	257,810	100,794
Gift aid	42,455	26,392
	<u>300,265</u>	<u>127,186</u>
Charitable activities		
Hall hire	670	160
Madressa fees	77,870	35,199
	<u>78,540</u>	<u>35,359</u>
Other income		
Repayment interest	125	59
HMRC JRS Grant	7,357	41,431
	<u>7,482</u>	<u>41,490</u>
Total incoming resources	386,287	204,035
EXPENDITURE		
Charitable activities		
Wages	115,370	100,464
Pensions	257	294
Rates and water	1,913	1,441
Insurance	2,215	2,141
Light and heat	10,028	10,825
Postage and stationery	1,770	2,345
Books and learning resources	107	-
Repairs and maintenance	4,602	2,612
Legal fees	836	1,100
Cleaning	34	175
Bank charges	7	121
Charitable expenditure - Zakat	1,500	1,500
Telephone	926	-
Depreciation of tangible fixed assets	1,352	2,711
	<u>140,917</u>	<u>125,729</u>
Support costs		
Management		
Postage and stationery	-	402
Advertising	-	197
	<u>-</u>	<u>599</u>

This page does not form part of the statutory financial statements

USMANI MOSQUE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

	31/12/21 £	31/12/20 £
Total resources expended	140,917	126,328
Net income	245,370	77,707

This page does not form part of the statutory financial statements

USMANI MOSQUE

England & Wales - Charity number 1089411

Accounts

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020
FOR
USMANI MOSQUE**

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

USMANI MOSQUE
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

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USMANI MOSQUE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020. 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).

OBJECTIVES AND ACTIVITIES

Our objectives are set to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

The principal activities of Usmani Mosque in the year under review were those of the registered charity and its principal object remain to provide after-school Islamic education for 7-16 years old in accordance with Sunni Muslim faith and to provide a facility where Muslims can worship.

The charity will provide a community centre for social activity with the younger generation in mind. The centre will also provide for the needs of the older generation. The charity's aim is to develop life long leisure interests and help build self confidence and a desire to contribute to the community.

ACHIEVEMENT AND PERFORMANCE

Religious and Community activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. Our community hall provides a valuable recreational resource to all in our local community. During the year under review, we offered a range of religious and community services and activities including:

Prayers: The Mosque is open all day for daily and Friday prayers. During the week we have over 100 people who regularly attend daily prayers and over 500 who regularly attend Friday prayers.

Festivals: The Mosque offers food during Ramadan for those attending our Mosque who wish to break their fast together as well as Eid is also celebrated at Mosque.

Funeral facilities: The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials.

Nikkah (Islamic Marriage): The Mosque provides Muslim couples with an appropriate location for their Nikkah. Over 2 couples were married at the mosque in the year.

Hifz classes: Memorisation of the Qur'an is considered an important element of religious education and training. We continue to provide this facility for the young people in the Mosque. We are pleased this programme which continues to run successfully with over 23 young people regularly attending these classes.

Hall facilities: Our hall is available for use by local groups and organisations. Local charities are also encouraged to make use of our hall. When hall facilities are not required for community use they are available for hire on commercial terms.

USMANI MOSQUE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2020

FINANCIAL REVIEW

Financial position

During the year, incoming resources have decreased to £204,035 (2019: £372,581) whereas resources expended have decreased to £126,328 (2019: £126,642) thus resulting in a surplus for the year of £77,707 (2019: £245,939).

Voluntary income has decreased to £127,186 (2019: £273,685). Madrassa fees has decreased to £35,199 (2019: £89,346) due to covid during the year.

The mosque collected £764 in the form of Zakaat donations and distributed £1,500 of this amount to charitable organisations.

Reserves policy

The trustees have adopted a reserves policy of retaining unrestricted reserves equivalent to one year expenditure expected to incur on running the mosque whilst ensuring funds are earmarked towards the cost of constructing new Madrassa building.

The construction of new madrassa building is expected to cost a significant amount of money and the charity has already spent £280,000 towards the construction during the year.

At present Usmani Mosque prayer hall and the community hall are being used to teach around 350 children. The new building will accommodate all the children and free up the space currently being utilised in the prayer and community halls.

FUTURE PLANS

The trustees acquired a building for approximately £276,000 in 2018 to meet increased demand for madrassa. The building has since been demolished and construction work commenced for new madrassa building. The trustees anticipate total cost of construction to be in the region of £800,000 to £850,000.

The board is looking at ways of increasing donation income as well as borrowing more interest free loans from individuals to be able to facilitate the work needed to the new madrassa building.

Future plans are to increase the number of new applicants for the madrassa after the project is fully complete and to pay off the interest free loans given by the muslim community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Usmani Mosque is a registered charity (charity no. 1089411) and is governed by its Trust Deed dated 27th March 2000 as amended on 18th August 2001 and 15th October 2016.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1089411

Principal address

c/o 14 Gwendolen Road
Leicester
LE5 5FE

USMANI MOSQUE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2020

Trustees

Mr M M Patel	Holding Trustee (deceased 20/12/2020)
Mr M Saleh	Holding Trustee
Mr M Ali	Holding Trustee
Mr N H Patel	Holding Trustee
Mr S H Patel	Trustee and President
Mr S I Ali	Trustee and Vice President
Mr A R Wahab	Trustee and General Secretary
Mr M Fozdar	Trustee and Assistant Secretary
Mr A Ismail	Holding Trustee and Treasurer
Mr I U Modi	Trustee and Assistant Treasurer
Mr I G Patel	Trustee
Mr A W A Patel	Trustee
Mr G H Patel	Trustee

Independent Examiner

Nazir Malida FCCA
Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

Approved by order of the board of trustees on 12th October 2021 and signed on its behalf by:

Mr A Ismail - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
USMANI MOSQUE**

Independent examiner's report to the trustees of Usmani Mosque

I report to the charity trustees on my examination of the accounts of Usmani Mosque (the Trust) for the year ended 31st December 2020.

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.

Nazir Malida FCCA
Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

12th October 2021

USMANI MOSQUE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	31/12/20 Total funds £	31/12/19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		126,422	764	127,186	273,685
Charitable activities					
Hall Hire		35,359	-	35,359	9,550
Madressa fees		-	-	-	89,346
Other income		41,490	-	41,490	-
Total		203,271	764	204,035	372,581
EXPENDITURE ON					
Charitable activities					
Hall Hire		124,828	1,500	126,328	-
Madressa fees		-	-	-	7,716
Mosque and madressa running costs		-	-	-	116,426
Zakaat		-	-	-	2,500
Total		124,828	1,500	126,328	126,642
NET INCOME/(EXPENDITURE)		78,443	(736)	77,707	245,939
Transfers between funds	9	(373,966)	373,966	-	-
Net movement in funds		(295,523)	373,230	77,707	245,939
RECONCILIATION OF FUNDS					
Total funds brought forward		2,266,798	-	2,266,798	2,020,859
TOTAL FUNDS CARRIED FORWARD		1,971,275	373,230	2,344,505	2,266,798

The notes on page 0 form part of these financial statements

USMANI MOSQUE
STATEMENT OF FINANCIAL POSITION
31ST DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	31/12/20 Total funds £	31/12/19 Total funds £
FIXED ASSETS					
Tangible assets	5	1,738,184	456,061	2,194,245	1,916,957
CURRENT ASSETS					
Debtors	6	28,857	-	28,857	-
Cash at bank and in hand		225,968	1,619	227,587	453,970
		<u>254,825</u>	<u>1,619</u>	<u>256,444</u>	453,970
CREDITORS					
Amounts falling due within one year	7	(16,734)	-	(16,734)	(10,679)
		<u>238,091</u>	<u>1,619</u>	<u>239,710</u>	443,291
NET CURRENT ASSETS					
		<u>1,976,275</u>	<u>457,680</u>	<u>2,433,955</u>	2,360,248
CREDITORS					
Amounts falling due after more than one year	8	(5,000)	(84,450)	(89,450)	(93,450)
		<u>1,971,275</u>	<u>373,230</u>	<u>2,344,505</u>	2,266,798
NET ASSETS					
	9			1,971,275	2,176,832
Unrestricted funds				373,230	89,966
Restricted funds				<u>2,344,505</u>	<u>2,266,798</u>
TOTAL FUNDS					

The financial statements were approved by the Board of Trustees and authorised for issue on 12th October 2021 and were signed on its behalf by:

Mr A Ismail - Trustee

The notes on page 0 form part of these financial statements

USMANI MOSQUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

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 the cost less estimated residual value of each asset over its estimated useful life.

Fixtures and fittings - 15% on cost

MARKET VALUES OF LAND AND BUILDINGS

The charity's freehold land and buildings are used solely for charitable purposes. In the opinion of the trustees the market value of the land and buildings of the charity exceeds the amount shown on the balance sheet, but they do not consider the expense of a professional valuation to be justified.

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.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

USMANI MOSQUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st December 2020 nor for the year ended 31st December 2019.

3. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/12/20	31/12/19
Number of paid teaching staff	15	17
Number of voluntary teaching staff	2	2
	17	19
	17	19

No employees received emoluments in excess of £60,000.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	214,093	59,592	273,685
Charitable activities			
Hall Hire	9,550	-	9,550
Madressa fees	89,346	-	89,346
	312,989	59,592	372,581
EXPENDITURE ON			
Charitable activities			
Madressa fees	7,716	-	7,716
Mosque and madressa running costs	116,426	-	116,426
Zakaat	-	2,500	2,500
	124,142	2,500	126,642
NET INCOME	188,847	57,092	245,939

USMANI MOSQUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	1,987,985	32,874	2,020,859
TOTAL FUNDS CARRIED FORWARD	<u>2,176,832</u>	<u>89,966</u>	<u>2,266,798</u>
5. TANGIBLE FIXED ASSETS			
	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1st January 2020	1,912,155	64,916	1,977,071
Additions	280,000	-	280,000
At 31st December 2020	<u>2,192,155</u>	<u>64,916</u>	<u>2,257,071</u>
DEPRECIATION			
At 1st January 2020	-	60,114	60,114
Charge for year	-	2,712	2,712
At 31st December 2020	<u>-</u>	<u>62,826</u>	<u>62,826</u>
NET BOOK VALUE			
At 31st December 2020	<u>2,192,155</u>	<u>2,090</u>	<u>2,194,245</u>
At 31st December 2019	<u>1,912,155</u>	<u>4,802</u>	<u>1,916,957</u>
6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		31/12/20 £	31/12/19 £
Other debtors		<u>28,857</u>	<u>-</u>

USMANI MOSQUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/20	31/12/19
	£	£
Trade creditors	58	807
Taxation and social security	2,342	487
Other creditors	14,334	9,385
	<u>16,734</u>	<u>10,679</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/12/20	31/12/19
	£	£
Other creditors	89,450	93,450
	<u>89,450</u>	<u>93,450</u>

9. MOVEMENT IN FUNDS

	At 1.1.20	Net	Transfers	At
	£	movement	between	31.12.20
	£	in funds	funds	£
		£	£	
Unrestricted funds				
General fund	2,266,798	78,443	(373,966)	1,971,275
Restricted funds				
Copdale Road	-	-	371,611	371,611
Zakaat	-	(736)	2,355	1,619
	-	(736)	373,966	373,230
TOTAL FUNDS	<u>2,266,798</u>	<u>77,707</u>	<u>-</u>	<u>2,344,505</u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	203,271	(124,828)	78,443
Restricted funds			
Zakaat	764	(1,500)	(736)
TOTAL FUNDS	<u>204,035</u>	<u>(126,328)</u>	<u>77,707</u>

USMANI MOSQUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	1,987,985	188,847	2,176,832
Restricted funds			
Copdale Road	32,874	54,737	87,611
Zakaat	-	2,355	2,355
	<u>32,874</u>	<u>57,092</u>	<u>89,966</u>
TOTAL FUNDS	<u>2,020,859</u>	<u>245,939</u>	<u>2,266,798</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	312,989	(124,142)	188,847
Restricted funds			
Copdale Road	54,737	-	54,737
Zakaat	4,855	(2,500)	2,355
	<u>59,592</u>	<u>(2,500)</u>	<u>57,092</u>
TOTAL FUNDS	<u>372,581</u>	<u>(126,642)</u>	<u>245,939</u>

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

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	1,987,985	267,290	(373,966)	1,881,309
Restricted funds				
Copdale Road	32,874	54,737	371,611	459,222
Zakaat	-	1,619	2,355	3,974
	<u>32,874</u>	<u>56,356</u>	<u>373,966</u>	<u>463,196</u>
TOTAL FUNDS	<u>2,020,859</u>	<u>323,646</u>	<u>-</u>	<u>2,344,505</u>

USMANI MOSQUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

9. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	516,260	(248,970)	267,290
Restricted funds			
Copdale Road	54,737	-	54,737
Zakaat	5,619	(4,000)	1,619
	<u>60,356</u>	<u>(4,000)</u>	<u>56,356</u>
TOTAL FUNDS	<u>576,616</u>	<u>(252,970)</u>	<u>323,646</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2020.

USMANI MOSQUE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020

	31/12/20 £	31/12/19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	127,186	273,685
Charitable activities		
Hall hire	160	9,550
Madressa fees	35,199	89,346
	<u>35,359</u>	<u>98,896</u>
Other income		
Repayment interest	59	-
HMRC JRS Grant	41,431	-
	<u>41,490</u>	<u>-</u>
Total incoming resources	204,035	372,581
EXPENDITURE		
Charitable activities		
Wages	100,464	89,593
Pensions	294	181
Rates and water	1,441	2,432
Insurance	2,141	2,251
Light and heat	10,825	12,616
Postage and stationery	2,345	1,609
Books and learning resources	-	7,716
Repairs and maintenance	2,612	3,378
Legal fees	1,100	100
Cleaning	175	843
Charitable expenditure	1,500	-
Bank charges	121	176
Charitable expenditure - Zakat	-	2,500
Depreciation of tangible fixed assets	2,711	3,247
	<u>125,729</u>	<u>126,642</u>
Support costs		
Management		
Postage and stationery	402	-
Advertising	197	-
	<u>599</u>	<u>-</u>

This page does not form part of the statutory financial statements

USMANI MOSQUE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020

	31/12/20	31/12/19
	£	£
Total resources expended	<u>126,328</u>	<u>126,642</u>
Net income	<u>77,707</u>	<u>245,939</u>

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