

**Charity number: 1092049**

**JAMIA KHIZRA MASJID & ISLAMIC CENTRE**

**Trustees' report and financial statements**

**for the year ended 31 March 2021**

# **JAMIA KHIZRA MASJID & ISLAMIC CENTRE**

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## JAMIA KHIZRA MASJID & ISLAMIC CENTRE

### Legal and administrative information

<b>Charity number</b>	1092049	
<b>Business address</b>	21 - 25 PARKER STREET BURY BL9 0RJ	
<b>Registered office</b>	21-25 PARKER STREET BURY BL9 0RJ	
<b>Trustee</b>	MR W ARSHAD	
<b>Chairperson</b>	MR A H ANJUM	
<b>Trustees</b>	MR U ASHRAF MR S ASLAM MR T Z KHAN MR M YAQUB MR A UDDIN	MR J ARIF MR A BAIG MR Z QURESHI MR A BUTT MR N YUSUFZEI
<b>Accountants</b>	M SALIM & CO. 51 LORD STREET MANCHESTER M3 1HE	
<b>Bankers</b>	HSBC BANK PLC BURY	

# **JAMIA KHIZRA MASJID & ISLAMIC CENTRE**

## **Report of the trustees for the year ended 31 March 2021**

The trustees present their report and the financial statements for the year ended 31 March 2021. The trustees who served during the year and up to the date of this report are set out on page .

### **Structure, governance and management**

The organisation has an elected management committee which is responsible for the running of the Islamic Centre and Masjid.

### **Objectives and activities**

To provide a place of worship for the local Muslim community.

### **Achievements and performance**

Masjid and Islamic centre continues to achieve its objective in meeting the needs of the local community.

### **Financial review**

The organisation is well run and solvent entity.

### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other

On behalf of the board

MR W ARSHAD  
**Secretary**

## **JAMIA KHIZRA MASJID & ISLAMIC CENTRE**

### **Independent examiner's report to the trustees on the unaudited financial statements of JAMIA KHIZRA MASJID & ISLAMIC CENTRE.**

I report on the accounts of JAMIA KHIZRA MASJID & ISLAMIC CENTRE for the year ended 31 March 2021.

#### **Respective responsibilities of trustees and independent examiner**

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
**MR M SALIM**

**Independent examiner**  
**M SALIM & CO.**  
**51 LORD STREET**  
**MANCHESTER**  
**M3 1HE**

# JAMIA KHIZRA MASJID & ISLAMIC CENTRE

## Statement of financial activities

For the year ended 31 March 2021

	Notes	2021 Total £	2020 Total £
<b>Incoming resources</b>			
Voluntary income	2	155,854	217,389
<b>Total incoming resources</b>		<u>155,854</u>	<u>217,389</u>
<b>Total resources expended</b>		<u>62,243</u>	<u>125,343</u>
<b>Net incoming resources for the year</b>		93,611	92,046
Total funds brought forward		<u>1,292,311</u>	<u>1,200,265</u>
<b>Total funds carried forward</b>		<u>1,385,922</u>	<u>1,292,311</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

## JAMIA KHIZRA MASJID & ISLAMIC CENTRE

### Income and expenditure account

For the year ended 31 March 2021

	Notes	2021 £	2020 £
<b>Income</b>		155,854	217,389
Operating expenditure		(62,243)	(125,343)
<b>Operating surplus</b>		<u>93,611</u>	<u>92,046</u>
<b>Retained surplus for the financial year</b>		<u><u>93,611</u></u>	<u><u>92,046</u></u>

All activities derive from continuing operations.

## JAMIA KHIZRA MASJID & ISLAMIC CENTRE



# JAMIA KHIZRA MASJID & ISLAMIC CENTRE

## Balance sheet as at 31 March 2021

	Notes	£	2021 £	£	2020 £
<b>Fixed assets</b>					
Tangible assets	6		1,296,799		1,292,474
<b>Current assets</b>					
Debtors	7	2,350		2,350	
Cash at bank and in hand		180,908		91,622	
		<u>183,258</u>		<u>93,972</u>	
<b>Creditors: amounts falling due within one year</b>	8	(94,135)		(94,135)	
<b>Net current assets/(liabilities)</b>			89,123		(163)
<b>Net assets</b>			<u>1,385,922</u>		<u>1,292,311</u>
<b>Funds</b>	9				
Unrestricted funds			1,385,922		1,292,311
<b>Total funds</b>			<u>1,385,922</u>		<u>1,292,311</u>

The financial statements were approved by the trustees on 26 March 2022 and signed on its behalf by

**MR W H ANJUM**  
Trustee

# JAMIA KHIZRA MASJID & ISLAMIC CENTRE

## Notes to financial statements for the year ended 31 March 2021

### 1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

#### 1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

#### 1.2. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

#### 1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

#### 1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### 1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Straight line over years
Fixtures, fittings and equipment	-	10% straight line

## JAMIA KHIZRA MASJID & ISLAMIC CENTRE

### Notes to financial statements for the year ended 31 March 2021

#### 2. Voluntary income

	2021 Total £	2020 Total £
Donations	155,854	217,389
	<u>155,854</u>	<u>217,389</u>

#### 3. Cost of generating voluntary income

	2021 Total £	2020 Total £
Donations	62,244	125,344
	<u>62,244</u>	<u>125,344</u>

#### 4. Governance costs

	2021 Total £	2020 Total £
Office expenses - Other	(1)	(1)
	<u>(1)</u>	<u>(1)</u>

#### 5. Employees

Employment costs	2021 £	2020 £
Wages and salaries	<u>44,755</u>	<u>102,562</u>

No employee received emoluments of more than £60,000 (2020 : None).

#### Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

2021 Number	2020 Number
<u>10</u>	<u>10</u>

# JAMIA KHIZRA MASJID & ISLAMIC CENTRE

## Notes to financial statements for the year ended 31 March 2021

6. Tangible fixed assets	Land and buildings freehold £	Total £
<b>Cost</b>		
At 1 April 2019	1,292,474	1,232,830
Additions	4,325	4,325
At 31 March 2021	<u>1,296,799</u>	<u>1,292,474</u>
<b>Depreciation</b>		
At 1 April 2020 and	<u>          </u>	<u>          </u>
<b>Net book values</b>		
At 31 March 2021	<u>1,296,799</u>	<u>1,296,799</u>
At 31 March 2020	<u>1,292,474</u>	<u>1,292,474</u>
7. Debtors	2021 £	2020 £
Prepayments and accrued income	<u>2,350</u>	<u>2,350</u>
8. Creditors: amounts falling due within one year	2021 £	2020 £
Other taxes and social security	780	780
Other creditors	<u>93,355</u>	<u>93,355</u>
	<u>94,135</u>	<u>94,135</u>
9. Analysis of net assets between funds	Unrestricted funds £	Total funds £
Fund balances at 31 March 2021 as represented by:		
Tangible fixed assets	1,296,799	1,296,799
Current assets	183,258	183,258
Current liabilities	<u>(94,135)</u>	<u>(94,135)</u>
	<u>1,385,922</u>	<u>1,385,922</u>

## JAMIA KHIZRA MASJID & ISLAMIC CENTRE

### Notes to financial statements for the year ended 31 March 2021

#### 10. Unrestricted funds

	At 1 April 2020 £	Incoming resources £	Outgoing resources £	At 31 March 2021 £
Total Unrestricted Fund	<u>1,292,311</u>	<u>155,854</u>	<u>(62,243)</u>	<u>1,385,922</u>