

Charity Registration Number: 1111465

**JAMIAT AHL-E-HADITH NELSON  
TRUSTEES REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>st</sup> March 2021**

## Jamiat Ahl-e-Hadith Nelson

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## **Jamiat Ahl-e-Hadith Nelson**

### **Trustees' Report**

**For the year ended 31<sup>st</sup> March 2021**

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The trustees present their report along with the financial statements of the charity for the year ended 31<sup>st</sup> March 2021. The financial statements have been prepared on the accounting policies set out in notes to the financial statements and comply with the charity's constitution.

### **References and administrative details of the charity**

#### **Correspondence Address**

Mohammadi Mosque  
Netherfield Road  
Nelson, Lancashire  
BB9 9QL

#### **Trustees**

Mohammad Aslam	Chair Person
Sabir Hussain	Vice Chair Person
Mahmood Hussain	Committee Member
Ghulam Ghaus	Treasure
Abdulsattar Chaudhry	Secretary

#### **Bankers**

TSB Bank Manchester Road Nelson	Barclays Bank 34 Manchester Road Nelson
Virgin Money Manchester Road Nelson	

### **Structure, Governance and Management**

#### **A .Governing Document**

Jamiat Ahl-e-hadith Nelson is an association governed by its constitution dated 1<sup>st</sup> July 2005 and was registered with the charity commission.

#### **B. Method of appointment and induction of new Trustees**

New Trustees are appointed by the members of the charity at a general meeting and are briefed on their legal obligations under charity law, the content of the charity's constitution, and its recent performance.

### **C. Organisational structure and decision making**

The board of Trustees oversee the running of the charity on a day to day basis. All operational decisions are made at board meetings which are held frequently through the year.

### **D. Risk Management**

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

## **Objectives and Activities**

### **A. Summary of Objectives**

The objectives of the charity as set out in its governing document are as follows:

The advancements of the Islamic religion by way of:

1. The establishment of a Mosque
2. The provision of facilities for the practice of Islamic faith.
3. The facilitation of communal activities.
4. The provision of facilitation of Islamic education for adults and children
5. The facilitation for Sisters – Sisters are an integral part of our Mosque and as such has their own designated areas and facilities. The Sisters currently have two classes a week which are used to teach the recitation of the Qur'an with Tajweed.
6. The provision for teaching – bi weekly Arabic language classes are held within the Mosque for the Brothers, and we are in preliminary discussions about offering Arabic as a GCSE
7. The provision of conferences. The mosque currently hosts a few conferences throughout the year, which are open to Brothers and Sisters.

### **B. Financial Review**

#### **a) Reserve Policy**

The charity reserve policy is to maintain enough liquid reserves to deal with the short-term unforeseen obligation and expenditure.

#### **b) Funding**

Funding comes from voluntary donation from mainly local community through the fundraising programmes.

**Jamiat Ahl-e-Hadith Nelson**

**Trustees' report (continued)**

**For the year ended 31<sup>st</sup> March 2021**

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**Plans for Future**

The charity is planning to increase the worship place and encourage more people to attend the knowledge build programmes and create more teaching facilities for children and women.

**Statement of Trustees Responsibilities**

Charity is required by law to prepare accurate financial statements to reflect the money coming in and going out i.e. which shows true and fair view of the financial affairs of charity and to prepare this statement trustee need to:

- Select consistent accounting policies
- Make reasonable judgement
- Review that recommended policies are followed properly
- Prepare the statements ongoing basis

The trustees are fully responsible for keeping proper accounting records to ensure that the financial statement based on these records comply with Charities Act 2011. The trustees are also responsible for safeguarding the charity assets and take reasonable steps to prevent the fraud and irregularities.

The report was approved by the trustees on 8<sup>th</sup> January 2022 and signed on their behalf by:

Signature



M Aslam

Chairman



# Independent examiner's report on the accounts



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Section A

### Independent Examiner's Report

Report to the trustees/ members of

JAMIAT AHL-E-HADITH NELSON

On accounts for the year ended

31 MARCH 2021

Charity no  
(if any)

1111465

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities 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 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention, which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Signed:

Date:

08/01/2022

Name:

Kashif Insari

Relevant professional qualification(s) or body (if any):

Kashif Insari (MAAT)

Address:

Pendle Haven, 138 Every Street

Nelson, BB9 7EX

**Section B****Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the  
examiner wishes to disclose

**Jamiat Ahl-e-Hadith Nelson**

**Statement of Financial Activities**

**As at 31<sup>st</sup> March 2021**

		Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
	<b>Notes</b>				
<b>Incoming resources</b>					
Incoming resources from Generated funds					
Voluntary income	<b>2</b>	-	61,709	61,709	81,210
Other Incoming resources	<b>3</b>	-	59,127	59,127	-
<b>Total incoming resources</b>		-	120,836	120,836	81,210
<b>Resources Expended</b>					
Costs of generating funds					
Charitable activities	<b>4</b>	-	34,035	34,035	52,809
Governance costs	<b>5</b>	-	3,842	3,842	3,760
<b>Total resources expended</b>		-	37,877	37,877	56,569
<b>Net Incoming resources</b>		-	82,959	82,959	24,641
<b>Total funds brought forward</b>		-	340,659	340,659	316,018
<b>Total funds carried forward</b>		-	423,618	423,618	340,659




**Jamiat Ahl-e-Hadith Nelson**

**Balance Sheet**

**As at 31<sup>st</sup> March 2021**

		2021		2020	
	Notes	£	£	£	£
<b>Fixed Assets</b>					
Tangible Fixed Assets	6		254,792		255,422
Intangible Fixed Assets	7		-		-
<b>Current Assets</b>					
Debtors	8	-		-	
Cash at bank and in hand		178,056		92,212	
		178,056		92,212	
<b>Creditors:</b> amounts falling due within One year	9	(9,230)		(6,975)	
<b>Net Assets</b>			423,618		340,659
<b>Charity Funds</b>					
Unrestricted funds	10		423,618		340,659
Restricted funds			-		-
<b>Total funds</b>			423,618		340,659

The financial statements were approved by the Trustees on 8<sup>th</sup> January 2022 and signed on their behalf by:

  
 M. Aslam  
 Chairman

The notes on pages 8 to 12 form part of these financial statements.

## **Jamiat Ahl-e-Hadith Nelson**

### **Notes to the financial statements**

**For the year ended 31<sup>st</sup> March 2021**

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#### **1. Accounting policies**

##### **1.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention and have been prepared in accordance with the statements of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in March 2005 and applicable accounting standards.

##### **1.2 Fund Accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### **1.3 Incoming resources**

All incoming resources are included in the Statements of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary Income – Including donations, gifts, and grants that provide core funding or are of general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from Charitable Activities – including Income recognised as earned from the related goods or services which are provided.

##### **1.4 Fixed Assets**

Individual fixed assets are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets to write off the cost or valuation, less any estimated Residual value, over their expected useful economic life as follows:

Fixtures & fittings	10% Straight line basis
Land & Buildings	Nil

## Jamiat Ahl-e-Hadith Nelson

### Notes to the financial statements

For the year ended 31<sup>st</sup> March 2021

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#### 1. Accounting policies (continued)

##### 1.4 Resources expended

All expenditure is accounted for on an accrual basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Charitable Activities include those costs that are directly related to the objectives of the charity.

Governance costs include those incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements.

Support Costs for a single activity are allocated directly to that activity. Where support costs relate to several activities, they have been apportioned on the basis of number of direct staff supporting that activity.

##### 1.5 Taxation

As a registered charity, the charity is exempt from Income and Corporation tax to the extent that its income and gains are applicable to the charitable purposes only.

#### 2. Voluntary Income

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Appeals and donations	-	61,709	61,709	81,210
	-	61,790	61,790	81,210

**Jamiat Ahl-e-Hadith Nelson****Notes to the financial statements****For the year ended 31<sup>st</sup> March 2021****3. Other Incoming resources**

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Government Grants	10,210	10,210	10,210	-
Sale Of Fixed Assets	48,917	48,917	48,917	-
	<u>59,127</u>	<u>59,127</u>	<u>59,127</u>	<u>-</u>

**4. Analysis of resources expended by charitable activities**

	Activities Undertaken Directly 2021 £	Support Costs 2021 £	Total 2021 £	Total 2020 £
Mosque Activities	-	34,035	34,035	52,809
	<u>-</u>	<u>34,035</u>	<u>34,035</u>	<u>52,809</u>

**5. Governance Costs**

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Accountancy	-	652	652	500
Independent examination	-	360	360	361
Depreciation on Fixed Assets	-	2,830	2,830	2,899
	<u>-</u>	<u>3,842</u>	<u>3,842</u>	<u>3,760</u>



**6. Fixed Assets**

	<i>Land &amp; Building £</i>	<i>Fixtures &amp; fittings £</i>	<i>Total £</i>
<b>Cost</b>			
As at 31 March 2020	229,327	33,800	263,127
Additions/Deletions	-	2,200	2,200
As at 31 March 2021	<u>229,327</u>	<u>36,000</u>	<u>265,327</u>
<b>Depreciation</b>			
As at 31 March 2020	-	7,705	7,705
Charge for the year	-	2,830	2,830
As at 31 March 2021	<u>-</u>	<u>10,535</u>	<u>10,535</u>
<b>Net Book Value</b>			
As at 31 March 2020	<u>229,327</u>	<u>26,095</u>	<u>255,422</u>
As at 31 March 2021	<u>229,327</u>	<u>25,465</u>	<u>254,792</u>

There are tangible fixed assets at book value of £254,792 for the year ended 31st March 2021.

**7. Intangible Fixed Assets**

There are no intangible fixed assets for the year ended 31st March 2021.

**8. Debtors**

There were no debtors in the year ended 31st March 2021.

**9. Creditors**

**Amount falling due within one year**

	<b>Restricted Funds 2021 £</b>	<b>Unrestricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
Accountancy Fee	-	1,015	1,015	1,183
Other	-	8,215	8,216	5,792
	<u>-</u>	<u>9,230</u>	<u>9,230</u>	<u>6,975</u>



**Jamiat Ahl-e-Hadith Nelson**

**Notes to the financial statements**

**For the Year ended 31<sup>st</sup> March 2021**

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**10. Statement of funds**

	<b>Brought forward £</b>	<b>Incoming Resources £</b>	<b>Resources expended £</b>	<b>Carried forward £</b>
Unrestricted funds	340,659	120,836	37,877	423,618
Restricted funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	340,659	120,836	37,877	423,618
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**11. Charity Control & Other Disclosures**

During the year, the charity was controlled by the Trustees.

During the year, no Trustees received any remunerations.

During the year, no Trustees received any benefits in kinds.

During the year, no trustees received any reimbursement for expenses.