

Charity Registration Number: 1111465

JAMIAT AHL-E-HADITH NELSON
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st March 2022

Jamiat Ahl-e-Hadith Nelson

Contents

| | Page |
|-----------------------------------|-------|
| Trustees' Report | 1 – 3 |
| Independent examiners' report | 4 - 5 |
| Statement of financial activities | 6 |
| Balance Sheet | 7 |
| Notes to the financial statements | 8 -12 |

Jamiat Ahl-e-Hadith Nelson

Trustees' Report

For the year ended 31st March 2022

The trustees present their report along with the financial statements of the charity for the year ended 31st March 2022. 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 | Chairperson |
| Sabir Hussain | Vice Chairperson |
| 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 1st 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.

Jamiat Ahl-e-Hadith Nelson

Trustees' report (continued)

For the year ended 31st March 2022

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 if 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 have 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.
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.

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

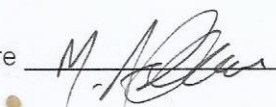
Charity is required by law to prepare accurate financial statements to reflect the money coming in and going out i.e. which shows true and fair view of the financial affairs of charity and to prepare this statement trustee need to:

- 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 2nd October 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 2022

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: 02/10/2022

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 31st March 2022

| | | Restricted Funds 2022 £ | Unrestricted Funds 2022 £ | Total Funds 2022 £ | Total Funds 2021 £ |
|--|-------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| | Notes | | | | |
| Incoming resources | | | | | |
| Incoming resources from Generated funds | | | | | |
| Voluntary income | 2 | - | 65,431 | 65,431 | 61,709 |
| Other Incoming resources | 3 | - | - | - | 59,127 |
| Total incoming resources | | - | 65,431 | 65,431 | 120,836 |
| Resources Expended | | | | | |
| Costs of generating funds | | | | | |
| Charitable activities | 4 | - | 35,044 | 35,044 | 34,035 |
| Governance costs | 5 | - | 5,631 | 5,631 | 3,842 |
| Total resources expended | | - | 40,675 | 40,675 | 37,877 |
| Net Incoming resources | | - | 24,756 | 24,756 | 82,959 |
| Total funds brought forward | | - | 423,618 | 423,618 | 340,659 |
| Total funds carried forward | | - | 448,374 | 448,374 | 423,618 |


Jamiat Ahl-e-Hadith Nelson

Balance Sheet

As at 31st March 2022

| | | 2022 | | 2021 | |
|---|-------|---------|---------|---------|---------|
| | Notes | £ | £ | £ | £ |
| Fixed Assets | | | | | |
| Tangible Fixed Assets | 6 | | 248,141 | | 254,792 |
| Intangible Fixed Assets | 7 | | - | | - |
| Current Assets | | | | | |
| Debtors | 8 | - | | - | |
| Cash at bank and in hand | | 205,870 | | 178,056 | |
| | | 205,870 | | 178,056 | |
| Creditors: amounts falling due within One year | 9 | (5,637) | | (9,230) | |
| Net Assets | | | 448,374 | | 423,618 |
| Charity Funds | | | | | |
| Unrestricted funds | 10 | | 448,374 | | 423,618 |
| Restricted funds | | | - | | - |
| Total funds | | | 448,374 | | 423,618 |

The financial statements were approved by the Trustees on 2nd October 2022 and signed on their behalf by:


M. Aslam
Chairman

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

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 & Equipment | 20% Straight line basis |
| Land & Buildings | Nil |

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 2022 £ | Unrestricted Funds 2022 £ | Total Funds 2022 £ | Total Funds 2021 £ |
|-----------------------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Appeals and donations | - | 65,431 | 65,431 | 61,709 |
| | - | 65,431 | 65,431 | 61,709 |

3. Other Incoming resources

| | Restricted Funds 2022 £ | Unrestricted Funds 2022 £ | Total Funds 2022 £ | Total Funds 2021 £ |
|----------------------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Government Grants | - | - | - | 10,210 |
| Sale Of Fixed Assets | - | - | - | 48,917 |
| | - | - | - | 59,127 |

4. Analysis of resources expended by charitable activities

| | Activities Undertaken Directly 2022 £ | Support Costs 2022 £ | Total 2022 £ | Total 2021 £ |
|-------------------|---|-------------------------------|--------------------|--------------------|
| Mosque Activities | - | 35,044 | 35,044 | 34,035 |
| | - | 35,044 | 35,044 | 34,035 |

5. Governance Costs

| | Restricted Funds 2022 £ | Unrestricted Funds 2022 £ | Total Funds 2022 £ | Total Funds 2021 £ |
|---------------------------------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Accountancy | - | 600 | 600 | 652 |
| Independent examination | - | 328 | 328 | 360 |
| Depreciation on Fixed Assets | - | 4,703 | 4,703 | 2,830 |
| | - | 5,631 | 5,631 | 3,842 |

Jamiat Ahl-e-Hadith Nelson

Notes to the financial statements

For the year ended 31st March 2022

6. Fixed Assets

| | <i>Land & Building £</i> | <i>Fixtures & fittings £</i> | <i>Total £</i> |
|-----------------------|--------------------------------------|--|--------------------|
| Cost | | | |
| As at 31 March 2021 | 229,327 | 33,480 | 262,807 |
| Additions/Deletions | - | 320 | 320 |
| As at 31 March 2022 | <u>229,327</u> | <u>33,800</u> | <u>263,127</u> |
| Depreciation | | | |
| As at 31 March 2021 | - | 10,283 | 10,283 |
| Charge for the year | - | 4,703 | 4,703 |
| As at 31 March 2022 | <u>-</u> | <u>14,986</u> | <u>14,986</u> |
| Net Book Value | | | |
| As at 31 March 2021 | <u>229,327</u> | <u>25,465</u> | <u>254,792</u> |
| As at 31 March 2022 | <u>229,327</u> | <u>18,814</u> | <u>248,141</u> |

There are tangible fixed assets at book value of £248,141 for the year ended 31st March 2022.

7. Intangible Fixed Assets

There are no intangible fixed assets for the year ended 31st March 2022.

8. Debtors

There were no debtors in the year ended 31st March 2022.

9. Creditors

Amount falling due within one year

| | Restricted Funds 2022 £ | Unrestricted Funds 2022 £ | Total Funds 2022 £ | Total Funds 2021 £ |
|-----------------|--|--|---------------------------------------|---------------------------------------|
| Accountancy Fee | - | 395 | 395 | 1,015 |
| Other | - | 5,242 | 5,242 | 8,216 |
| | <u>-</u> | <u>5,637</u> | <u>5,637</u> | <u>9,230</u> |

Jamiat Ahl-e-Hadith Nelson

Notes to the financial statements

For the Year ended 31st March 2022

10. Statement of funds

| | Brought forward £ | Incoming Resources £ | Resources expended £ | Carried forward £ |
|--------------------|----------------------------------|-------------------------------------|-------------------------------------|----------------------------------|
| Unrestricted funds | 423,618 | 65,431 | 40,675 | 448,374 |
| Restricted funds | - | - | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | <u>423,618</u> | <u>65,431</u> | <u>40,675</u> | <u>448,374</u> |

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.