

Charity Registration Number: 1111465

**JAMIAT AHL-E-HADITH NELSON**  
**TRUSTEES REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> March 2023**

**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 2023**

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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 2023. 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
Tariq Mahmood	Committee Member
Ghulam Ghaus	Treasure

#### **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.

**Jamiat Ahl-e-Hadith Nelson**

**Trustees' report (continued)**

**For the year ended 31<sup>st</sup> March 2023**

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**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.



**Jamiat Ahl-e-Hadith Nelson**

**Trustees' report (continued)**

**For the year ended 31<sup>st</sup> March 2023**

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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 and any other laws that replace it. 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 29<sup>th</sup> November 2023 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 2023

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: 29/11/2023

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 2023**

		Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
	<b>Notes</b>				
<b>Incoming resources</b>					
Incoming resources from Generated funds					
Voluntary income	<b>2</b>	-	59,692	59,692	65,431
Other Incoming resources	<b>3</b>	-	-	-	-
<b>Total incoming resources</b>		-	59,692	59,692	65,431
<b>Resources Expended</b>					
Costs of generating funds					
Charitable activities	<b>4</b>	-	35,734	35,734	35,044
Governance costs	<b>5</b>	-	4,642	4,642	5,631
<b>Total resources expended</b>		-	40,376	40,376	40,675
<b>Net Incoming resources</b>		-	19,316	19,316	24,756
<b>Total funds brought forward</b>		-	448,374	448,374	423,618
<b>Total funds carried forward</b>		-	467,690	467,690	448,374




**Jamiat Ahl-e-Hadith Nelson**

**Balance Sheet**

**As at 31<sup>st</sup> March 2023**

		2023		2022	
	Notes	£	£	£	£
<b>Fixed Assets</b>					
Tangible Fixed Assets	6		244,173		248,141
Intangible Fixed Assets	7		-		-
<b>Current Assets</b>					
Debtors	8	-	-	-	-
Cash at bank and in hand		228,627		205,870	
		228,627		205,870	
<b>Creditors:</b> amounts falling due within One year	9	(5,110)		(5,637)	
<b>Net Assets</b>					
			467,690		448,374
<b>Charity Funds</b>					
Unrestricted funds	10		467,690		448,374
Restricted funds			-		-
<b>Total funds</b>					
			467,690		448,374

The financial statements were approved by the Trustees on 29<sup>th</sup> November 2023 and signed on their behalf by:

  
M.Asam  
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 2023**

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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 & Equipment	20% 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 2023**

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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. No taxable incomes were received during the year.

**2. Voluntary Income**

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Appeals and donations	-	59,692	59,692	61,709
	-	59,692	59,692	61,709



**Jamiat Ahl-e-Hadith Nelson**

**Notes to the financial statements**

**For the year ended 31<sup>st</sup> March 2023**

**3. Other Incoming resources**

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Government Grants	-	-	-	-
Sale Of Fixed Assets	-	-	-	-
	-	-	-	-

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

	Activities Undertaken Directly 2023 £	Support Costs 2023 £	Total 2023 £	Total 2022 £
Mosque Activities	-	35,734	35,734	35,044
	-	35,734	35,734	35,044

**5. Governance Costs**

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Accountancy	-	600	600	600
Independent examination	-	330	330	328
Depreciation on Fixed Assets	-	3,712	3,712	4,703
	-	4,642	4,642	5,631



**Jamiat Ahl-e-Hadith Nelson**

**Notes to the financial statements**

**For the year ended 31<sup>st</sup> March 2023**

**6. Fixed Assets**

	<i>Land &amp; Building £</i>	<i>Fixtures &amp; fittings £</i>	<i>Total £</i>
<b>Cost</b>			
As at 31 March 2022	229,327	33,480	262,807
Additions/Deletions	-	-	-
As at 31 March 2023	<u>229,327</u>	<u>33,800</u>	<u>262,807</u>
<b>Depreciation</b>			
As at 31 March 2022	-	14,922	14,922
Charge for the year	-	3,712	3,712
As at 31 March 2023	<u>-</u>	<u>18,634</u>	<u>18,634</u>
<b>Net Book Value</b>			
As at 31 March 2022	<u>229,327</u>	<u>18,558</u>	<u>247,885</u>
As at 31 March 2023	<u>229,327</u>	<u>14,846</u>	<u>244,173</u>

There are tangible fixed assets at book value of £244,173 for the year ended 31st March 2023.

**7. Intangible Fixed Assets**

There are no intangible fixed assets for the year ended 31st March 2023.

**8. Debtors**

There were no debtors in the year ended 31st March 2023.

**9. Creditors**

**Amount falling due within one year**

	<b>Restricted Funds 202 £</b>	<b>Unrestricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Accountancy Fee	-	152	152	395
Other	-	4,957	4,957	5,242
	<u>-</u>	<u>5,109</u>	<u>5,109</u>	<u>5,637</u>

**Jamiat Ahl-e-Hadith Nelson**

**Notes to the financial statements**

**For the Year ended 31<sup>st</sup> March 2023**

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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	448,374	59,692	40,376	467,690
Restricted funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	448,374	59,692	40,376	467,690
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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.