

# JAMIAT AHL-E-HADITH NOTTINGHAM

England & Wales · Charity number 1118626

## Details

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**Other names** MASJID UMAR

**Status** Registered

**Legal form** Other

**Registered** 2007-03-30

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

## Contact

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**Address** 7 Dale Grove  
Nottingham  
NG2 4LT

**Phone** 01158470183

**Email** [INFO@MASJIDUMAR.ORG.UK](mailto:INFO@MASJIDUMAR.ORG.UK)

## Activities

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**Objects:** THE ADVANCEMENT OF THE ISLAMIC RELIGION BY WAY OF:1) THE ESTABLISHMENT OF AN ISLAMIC CENTRE.2) THE PROVISION OF FACILITIES FOR THE PRACTICE OF THE ISLAMIC FAITH.3) THE FACILITATION OF COMMUNAL ACTIVATES.4) THE PROVISION AND FACILITATION OF ISLAMIC EDUCATION FOR ADULTS AND CHILDREN.

**Activities:** We run a mosque in the area of Nottingham

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE NOTTINGHAM
- Nottingham City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£161,020	£128,819	-	-
2024-08-31	£183,853	£109,934	-	-
2023-08-31	£129,519	£35,455	-	-
2022-08-31	£158,034	£45,635	-	-
2021-08-31	£124,962	£74,518	-	-
2020-08-31	£93,981	£44,062	-	-

## Trustees

Name	Role	Appointed
<b>SAJID MAHMOOD</b>	Chair	
LIAQAT MAHMOOD AZIZ		2013-09-22
SAJJAD AHMED		

**JAMIAT AHL-E-HADITH NOTTINGHAM**

England & Wales - Charity number 1118626

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# Accounts

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## Jamiat Ahl-e-Hadith Nottingham

Trustees Report and Financial Statements

For the Year ended 31 August 2025

Charity Registration Number: 1118626

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The trustees present their report along with the financial statements of the charity the year ended 31 August 2025. The financial statements have been prepared based on the accounting policies set out in note to the financial statements and comply with the charity's constitution.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard January 2015). applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)

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

#### **Correspondence address**

7 Dale Road  
Nottingham  
NG2 4LT

#### **Trustees**

Sajid Mahmood	- Chair
Liaqat Aziz	- General Secretary
Sajjad Ahmed	- Treasurer

#### **Bankers**

Barclays Bank Plc  
17 Plains Road  
Mapperly  
Nottingham  
NG3 5LM

#### **Independent examiner**

Keystone Accountants & Business Advisors  
263 Nottingham Road  
Nottingham  
NG7 7DA

## **Structure, Governance and Management**

### **a. Governing document**

Jamiat Ahl-e-Hadith Nottingham is an association governed by its constitution dated 13th February 2007 and was registered with the Charity Commission on 30th March 2007.

### **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 our 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 advancement of the Islamic religion by way of:

1. the establishment of an Islamic Centre
2. the provision of facilities for the practice of Islamic faith
3. the facilitation of communal activities
4. the provision and facilitation of Islamic education for adults and children.

The Trustees have reviewed the objectives of the charity to ensure that they provide an overall benefit to the public. In conducting this review, the Trustees have considered the Charity Commission's general guidance of public benefit.

### **b. Activities for achieving objectives**

The charity runs a mosque and Islamic Centre in the Radford area of Nottingham.

## **Achievements and Performance**

Throughout the year the charity maintained the running of the mosque and madrassah to achieve its objectives and the Trustees are satisfied with the overall performance of the charity.

## Financial Review

### a. Reserves policy

The charity's reserve policy is to maintain a sufficient level of liquid reserves to meet short term obligations and any unforeseen expenditure. The Trustees are satisfied with the level of liquid reserves held at the end of the period of £448,166.

### b. Principle funding

During the year the charity raised a total of £161,020 of incoming resources before charitable expenditure. Most of the funds raised were through voluntary donations from within the local community and through a number of fundraising programmes held at the mosque in order to repay the charity debts.

### Plans for the future

The charity's plans for the future are to expand the masjid project and continue to provide facilities for the local community.

### Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. 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 irregularities.

This report was approved by the Trustees on ..... and signed on their behalf, by:

.....  
Sajid Mahmood - Chair

I report on the accounts of the Charity for the year ended 31 August 2025, which are set out on pages 5 to 13.

**Respective responsibilities of trustees and examiner**

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act, as amended);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43 (7)(b) of the Act, as amended); 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 I do not express an audit opinion on the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 41 of the Act); and
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**For and on behalf of**

**Keystone Accountants & Business Advisors**

263 Nottingham Road, Nottingham, NG7 7DA

**Date:**

Statement of financial activities  
for the year ended 31 August 2025

	Note	Restricted Funds 2025	Unrestricted Funds 2025	Total Funds 2025	Total Funds 2024
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income	2	£ -	£ 133,570	£ 133,570	£ 162,253
Investment income	3	£ -	£ 27,450	£ 27,450	£ 21,600
Incoming resources from charitable activit	4	£ -	£ -	£ -	£ -
<b>Total incoming resources</b>		<b>£ -</b>	<b>£ 161,020</b>	<b>£ 161,020</b>	<b>£ 183,853</b>
<b>Resources expended</b>					
Costs of generated funds					
Investment management costs	5	£ -	£ -	£ -	£ 4,520
Charitable activities	6	£ -	£ 128,219	£ 128,219	£ 104,814
Governance costs	7	£ -	£ 600	£ 600	£ 600
<b>Total resources expended</b>		<b>£ -</b>	<b>£ 128,819</b>	<b>£ 128,819</b>	<b>£ 109,934</b>
<b>Net incoming resources</b>		<b>£ -</b>	<b>32,201</b>	<b>32,201</b>	<b>73,919</b>
<b>Total funds brought forward</b>		<b>£ -</b>	<b>£ 1,156,869</b>	<b>£ 1,156,869</b>	<b>£ 1,082,950</b>
<b>Total funds carried forward</b>		<b>£ -</b>	<b>£ 1,189,070</b>	<b>£ 1,189,070</b>	<b>£ 1,156,869</b>

All activities relate to continuing operations.

The notes on pages 7 to 11 form part of these financial statements.

Balance sheet  
as at 31 August 2025

	Note	2025		2024	
<b>Fixed assets</b>					
Tangible fixed assets	10	£	504,860	£	505,679
Investment property	11	£	236,644	£	236,644
		<b>£</b>	<b>741,504</b>	<b>£</b>	<b>742,323</b>
<b>Current assets</b>					
Debtors	12	£	-	£	-
Cash at bank and in hand		£	448,166	£	444,472
		<b>£</b>	<b>448,166</b>	<b>£</b>	<b>444,472</b>
<b>Creditors:</b> amounts falling due within one year	13		<b>(600)</b>		<b>(29,926)</b>
<b>Net Current assets</b>		<b>£</b>	<b>447,566</b>	<b>£</b>	<b>414,546</b>
		<b>£</b>	<b>1,189,070</b>	<b>£</b>	<b>1,156,869</b>
<b>Charity Funds</b>					
Unrestricted funds	14	£	1,189,070	£	1,156,869
Restricted funds	15	£	-	£	-
Total funds		<b>£</b>	<b>1,189,070</b>	<b>£</b>	<b>1,156,869</b>

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements were approved by the Trustees on.....and signed on their behalf by:

.....  
**Sajid Mahmood**  
Chair

The notes on pages 7 to 13 form part of these financial statements.

## **1. Accounting policies**

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

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### **1.2 Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific artistic projects being undertaken by the Trust. 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**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material

Income received in advance of a theatrical performance or provision of other specified service it is deferred until the criteria for income recognition are met.

### **1.4 Resources expended**

All expenditure is accounted for on an accruals 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. Accounting policies (continued)**

### **1.5 Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

### **1.6 Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

### **1.7 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

### **1.8 Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading including the bar and coffee lounge and their associated support costs.
- Expenditure on charitable activities includes the costs of performances, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

## **1. Accounting policies (continued)**

### **1.9 Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trusts artistic programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 10.

### **1.10 Stock**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

### **1.11 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **1.12 Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### **1.13 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **1.14 Financial instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### **1.15 Transition to FRS 102**

The opening fund balances at the date of transition have been restated (see note 1b) due to a liability for holiday pay but no subsequent restatement of items has been required in making the transition to FRS 102. The transition date was 1 April 2014.

**1. Accounting policies (continued)**

**1.16 Tangible fixed assets and depreciation**

All assets costing more than 100 are capitalised.

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of those assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold land and buildings - 2% straight line  
Fixtures, fittings and equipment - 15% reducing balance

**1.17 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**

	<b>Restricted Funds 2025</b>	<b>Unrestricted Funds 2025</b>	<b>Total Funds 2025</b>	<b>Total Funds 2024</b>
Appeals and donations	£ -	£ 133,570	£ 133,570	£ 162,253
	<u>£ -</u>	<u>£ 133,570</u>	<u>£ 133,570</u>	<u>£ 162,253</u>

**3. Investment income**

Rental Income	£ -	£ 27,450	£ 27,450	£ 21,600
	<u>£ -</u>	<u>£ 27,450</u>	<u>£ 27,450</u>	<u>£ 21,600</u>

**4. Incoming resources from charitable activities**

Mosque	£ -	£ -	£ -	£ -
	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>

### 5. Investment management costs

	<b>Restricted Funds 2025</b>	<b>Unrestricted Funds 2025</b>	<b>Total Funds 2025</b>	<b>Total Funds 2024</b>
Property costs	£ -	£ -	£ -	£ 4,520
	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 4,520</u>

### 6. Analysis of resources expended by activities

	<b>Activities Undertaken Directly 2025</b>	<b>Support Costs 2025</b>	<b>Total 2025</b>	<b>Total 2024</b>
Mosque Activities	£ 92,318	£ 35,901	£ 128,219	£ 104,814
	<u>£ 92,318</u>	<u>£ 35,901</u>	<u>£ 128,219</u>	<u>£ 104,814</u>

### 7. Governance Costs

	<b>Restricted Funds 2025</b>	<b>Unrestricted Funds 2025</b>	<b>Total Funds 2025</b>	<b>Total Funds 2024</b>
Accountancy	£ -	£ 450	£ 450	£ 450
Independent examination	£ -	£ 150	£ 150	£ 150
	<u>£ -</u>	<u>£ 600</u>	<u>£ 600</u>	<u>£ 600</u>

### 8. Net incoming resources

This is stated after charging:

	<b>2025</b>	<b>2024</b>
Depreciation on tangible fixed assets - owned by the charity	£ 819	£ 964
	<u>£ 819</u>	<u>£ 964</u>

## 9. Related party transactions

The charity is controlled by the Trustees.

During the year, nil (nil) was paid to one trustee for providing services to the charity outside the capacity of a Trustee.

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

During the year, no Trustees received any reimbursement of expenses.

## 10. Tangible fixed assets

	Freehold land and buildings	Fixtures fittings and equipment	Total
<b>Cost</b>			
Brought forward	£ 595,101	£ 32,905	£ 628,006
Additions	£ -	£ -	£ -
Disposals	£ -	£ -	£ -
<b>At 31 August 2025</b>	<b>£ 595,101</b>	<b>£ 32,905</b>	<b>£ 628,006</b>
<b>Depreciation</b>			
Brought forward	£ 94,884	£ 27,443	£ 122,327
Charge for the year	£ -	£ 819	£ 819
<b>At 31 August 2025</b>	<b>£ 94,884</b>	<b>£ 28,262</b>	<b>£ 123,146</b>
<b>Net book value</b>			
Carried Forward	£ 500,217	£ 4,643	£ 504,860
Brought forward	£ 500,217	£ 5,462	£ 505,679

## 11. Investment property

	Freehold investment property
<b>Cost</b>	
At 01 September 2022	£ 236,644
Additions at cost	£ -
<b>At 31 August 2025</b>	<b>£ 236,644</b>

The investment property was purchased in April 2011. The trustees do not consider there to be a material difference in value at the balance sheet date.

**12. Debtors**

	2025	2024
Prepayments and accrued income	£ -	£ -
Other debtors	£ -	£ -
	<u>£ -</u>	<u>£ -</u>

**13. Creditors:  
amounts falling due within one year**

	2025	2024
Trade Creditors	£ -	£ 29,326
Loans	£ -	£ -
Other creditors	£ 600	£ 600
	<u>£ 600</u>	<u>£ 29,926</u>

**14. Statement Funds**

	Brought Forward	Incoming Resources	Resources expended	Carried forward
Unrestricted funds	£ 1,156,869	£ 161,020	£ 128,819	£ 1,189,070
Restricted Funds	£ -	£ -	£ -	£ -
<b>Total Funds</b>	<u>£ 1,156,869</u>	<u>£ 161,020</u>	<u>£ 128,819</u>	<u>£ 1,189,070</u>

**JAMIAT AHL-E-HADITH NOTTINGHAM**

England & Wales - Charity number 1118626

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# Accounts

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# Jamiat Ahl-e-Hadith Nottingham

Trustees Report and Financial Statements

For the Year ended 31 August 2024

Charity Registration Number: 1118626

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

#### **Correspondence address**

7 Dale Road  
Nottingham  
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#### **Trustees**

Sajid Mahmood	- Chair
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Sajjad Ahmed	- Treasurer

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## **Structure, Governance and Management**

### **a. Governing document**

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### **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 our 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 advancement of the Islamic religion by way of:

1. the establishment of an Islamic Centre
2. the provision of facilities for the practice of Islamic faith
3. the facilitation of communal activities
4. the provision and facilitation of Islamic education for adults and children.

The Trustees have reviewed the objectives of the charity to ensure that they provide an overall benefit to the public. In conducting this review, the Trustees have considered the Charity Commission's general guidance of public benefit.

### **b. Activities for achieving objectives**

The charity runs a mosque and Islamic Centre in the Radford area of Nottingham.

## **Achievements and Performance**

Throughout the year the charity maintained the running of the mosque and madrassah to achieve its objectives and the Trustees are satisfied with the overall performance of the charity.

## Financial Review

### a. Reserves policy

The charity's reserve policy is to maintain a sufficient level of liquid reserves to meet short term obligations and any unforeseen expenditure. The Trustees are satisfied with the level of liquid reserves held at the end of the period of £444,472

### b. Principle funding

During the year the charity raised a total of £183,853 of incoming resources before charitable expenditure. Most of the funds raised were through voluntary donations from within the local community and through a number of fundraising programmes held at the mosque in order to repay the charity debts.

### Plans for the future

The charity's plans for the future are to expand the masjid project and continue to provide facilities for the local community.

### Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. 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 irregularities.

This report was approved by the Trustees on ..... and signed on their behalf, by:

.....  
Sajid Mahmood - Chair

I report on the accounts of the Charity for the year ended 31 August 2024, which are set out on pages 5 to 13.

**Respective responsibilities of trustees and examiner**

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act, as amended);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43 (7)(b) of the Act, as amended); 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 I do not express an audit opinion on the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 41 of the Act); and
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**For and on behalf of**

**Keystone Accountants & Business Advisors**

263 Nottingham Road, Nottingham, NG7 7DA

**Date:**

Statement of financial activities  
for the year ended 31 August 2024

	Note	Restricted Funds 2024	Unrestricted Funds 2024	Total Funds 2024	Total Funds 2023
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income	2	£ -	£ 162,253	£ 162,253	£ 106,784
Investment income	3	£ -	£ 21,600	£ 21,600	£ 22,735
Incoming resources from charitable activit	4	£ -	£ -	£ -	£ -
<b>Total incoming resources</b>		<b>£ -</b>	<b>£ 183,853</b>	<b>£ 183,853</b>	<b>£ 129,519</b>
<b>Resources expended</b>					
Costs of generated funds					
Investment management costs	5	£ -	£ 4,520	£ 4,520	£ 5,362
Charitable activities	6	£ -	£ 104,814	£ 104,814	£ 29,493
Governance costs	7	£ -	£ 600	£ 600	£ 600
<b>Total resources expended</b>		<b>£ -</b>	<b>£ 109,934</b>	<b>£ 109,934</b>	<b>£ 35,455</b>
<b>Net incoming resources</b>		<b>£ -</b>	<b>73,919</b>	<b>73,919</b>	<b>94,064</b>
<b>Total funds brought forward</b>		<b>£ -</b>	<b>£ 1,082,950</b>	<b>£ 1,082,950</b>	<b>£ 988,886</b>
<b>Total funds carried forward</b>		<b>£ -</b>	<b>£ 1,156,869</b>	<b>£ 1,156,869</b>	<b>£ 1,082,950</b>

All activities relate to continuing operations.

The notes on pages 7 to 11 form part of these financial statements.

Balance sheet  
as at 31 August 2024

	Note	2024		2023	
<b>Fixed assets</b>					
Tangible fixed assets	10	£	505,679	£	506,643
Investment property	11	£	236,644	£	236,644
		<b>£</b>	<b>742,323</b>	<b>£</b>	<b>743,287</b>
<b>Current assets</b>					
Debtors	12	£	-	£	16,041
Cash at bank and in hand		£	444,472	£	334,972
		<b>£</b>	<b>444,472</b>	<b>£</b>	<b>351,013</b>
<b>Creditors:</b> amounts falling due within one year	13		<b>(29,926)</b>		<b>(11,350)</b>
<b>Net Current assets</b>		<b>£</b>	<b>414,546</b>	<b>£</b>	<b>339,663</b>
		<b>£</b>	<b>1,156,869</b>	<b>£</b>	<b>1,082,950</b>
<b>Charity Funds</b>					
Unrestricted funds	14	£	1,156,869	£	1,082,950
Restricted funds	15	£	-	£	-
Total funds		<b>£</b>	<b>1,156,869</b>	<b>£</b>	<b>1,082,950</b>

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements were approved by the Trustees on.....and signed on their behalf by:

.....  
**Sajid Mahmood**  
**Chair**

The notes on pages 7 to 13 form part of these financial statements.

## **1. Accounting policies**

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

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### **1.2 Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific artistic projects being undertaken by the Trust. 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**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material

Income received in advance of a theatrical performance or provision of other specified service it is deferred until the criteria for income recognition are met.

### **1.4 Resources expended**

All expenditure is accounted for on an accruals 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. Accounting policies (continued)**

### **1.5 Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

### **1.6 Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

### **1.7 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

### **1.8 Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading including the bar and coffee lounge and their associated support costs.
- Expenditure on charitable activities includes the costs of performances, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

## **1. Accounting policies (continued)**

### **1.9 Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trusts artistic programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 10.

### **1.10 Stock**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

### **1.11 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **1.12 Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### **1.13 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **1.14 Financial instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### **1.15 Transition to FRS 102**

The opening fund balances at the date of transition have been restated (see note 1b) due to a liability for holiday pay but no subsequent restatement of items has been required in making the transition to FRS 102. The transition date was 1 April 2014.

## 1. Accounting policies (continued)

### 1.16 Tangible fixed assets and depreciation

All assets costing more than 100 are capitalised.

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of those assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold land and buildings	- 2% straight line
Fixtures, fittings and equipment	- 15% reducing balance

### 1.17 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

	<b>Restricted Funds 2023</b>	<b>Unrestricted Funds 2024</b>	<b>Total Funds 2024</b>	<b>Total Funds 2023</b>
Appeals and donations	£ -	£ 162,253	£ 162,253	£ 106,784
	<u>£ -</u>	<u>£ 162,253</u>	<u>£ 162,253</u>	<u>£ 106,784</u>

## 3. Investment income

Rental Income	£ -	£ 21,600	£ 21,600	£ 22,735
	<u>£ -</u>	<u>£ 21,600</u>	<u>£ 21,600</u>	<u>£ 22,735</u>

## 4. Incoming resources from charitable activities

Mosque	£ -	£ -	£ -	£ -
	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>

### 5. Investment management costs

	<b>Restricted Funds 2024</b>	<b>Unrestricted Funds 2024</b>	<b>Total Funds 2024</b>	<b>Total Funds 2023</b>
Property costs	£ -	£ 4,520	£ 4,520	£ 5,362
	<u>£ -</u>	<u>£ 4,520</u>	<u>£ 4,520</u>	<u>£ 5,362</u>

### 6. Analysis of resources expended by activities

	<b>Activities Undertaken Directly 2024</b>	<b>Support Costs 2024</b>	<b>Total 2024</b>	<b>Total 2023</b>
Mosque Activities	£ 75,466	£ 29,348	£ 104,814	£ 29,493
	<u>£ 75,466</u>	<u>£ 29,348</u>	<u>£ 104,814</u>	<u>£ 29,493</u>

### 7. Governance Costs

	<b>Restricted Funds 2024</b>	<b>Unrestricted Funds 2024</b>	<b>Total Funds 2024</b>	<b>Total Funds 2023</b>
Accountancy	£ -	£ 450	£ 450	£ 450
Independent examination	£ -	£ 150	£ 150	£ 150
	<u>£ -</u>	<u>£ 600</u>	<u>£ 600</u>	<u>£ 600</u>

### 8. Net incoming resources

This is stated after charging:

	<b>2024</b>	<b>2023</b>
Depreciation on tangible fixed assets		
- owned by the charity	£ 964	£ 1,334
	<u>£ 964</u>	<u>£ 1,334</u>

## 9. Related party transactions

The charity is controlled by the Trustees.

During the year, nil (nil) was paid to one trustee for providing services to the charity outside the capacity of a Trustee.

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

During the year, no Trustees received any reimbursement of expenses.

## 10. Tangible fixed assets

	Freehold land and buildings	Fixtures fittings and equipment	Total
<b>Cost</b>			
Brought forward	£ 595,101	£ 32,905	£ 628,006
Additions	£ -	£ -	£ -
Disposals	£ -	£ -	£ -
<b>At 31 August 2024</b>	<b>£ 595,101</b>	<b>£ 32,905</b>	<b>£ 628,006</b>
<b>Depreciation</b>			
Brought forward	£ 94,884	£ 26,479	£ 121,363
Charge for the year	£ -	£ 964	£ 964
<b>At 31 August 2024</b>	<b>£ 94,884</b>	<b>£ 27,443</b>	<b>£ 122,327</b>
<b>Net book value</b>			
Carried Forward	£ 500,217	£ 5,462	£ 505,679
Brought forward	£ 500,217	£ 6,426	£ 506,643

## 11. Investment property

	Freehold investment property
<b>Cost</b>	
At 01 September 2022	£ 236,644
Additions at cost	£ -
<b>At 31 August 2024</b>	<b>£ 236,644</b>

The investment property was purchased in April 2011. The trustees do not consider there to be a material difference in value at the balance sheet date.

**12. Debtors**

	2024	2023
Prepayments and accrued income	£ -	£ -
Other debtors	£ -	£ 16,041
	<b>£ -</b>	<b>£ 16,041</b>

**13. Creditors:  
amounts falling due within one year**

	2024	2023
Trade Creditors	£ 29,326	£ -
Loans	£ -	£ 10,500
Other creditors	£ 600	£ 850
	<b>£ 29,926</b>	<b>£ 11,350</b>

**14. Statement Funds**

	Brought Forward	Incoming Resources	Resources expended	Carried forward
Unrestricted funds	£ 988,886	£ 183,853	£ 109,934	£ 1,062,805
Restricted Funds	£ -	£ -	£ -	£ -
<b>Total Funds</b>	<b>£ 988,886</b>	<b>£ 183,853</b>	<b>£ 109,934</b>	<b>£ 1,062,805</b>

**JAMIAT AHL-E-HADITH NOTTINGHAM**

England & Wales - Charity number 1118626

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# Accounts

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## Jamiat Ahl-e-Hadith Nottingham

Trustees Report and Financial Statements

For the Year ended 31 August 2023

Charity Registration Number: 1118626

Contents

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Notes to the financial statements	7 - 11

The trustees present their report along with the financial statements of the charity the year ended 31 August 2023. The financial statements have been prepared based on the accounting policies set out in note to the financial statements and comply with the charity's constitution.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard January 2015). applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)

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

#### **Correspondence address**

7 Dale Road  
Nottingham  
NG2 4LT

#### **Trustees**

Sajid Mahmood	- Chair
Liaqat Aziz	- General Secretary
Sajjad Ahmed	- Treasurer

#### **Bankers**

Barclays Bank Plc  
17 Plains Road  
Mapperly  
Nottingham  
NG3 5LM

#### **Independent examiner**

M Sakib  
Keystone Accountants & Business Advisors  
263 Nottingham Road  
Nottingham  
NG7 7DA

## **Structure, Governance and Management**

### **a. Governing document**

Jamiat Ahl-e-Hadith Nottingham is an association governed by its constitution dated 13th February 2007 and was registered with the Charity Commission on 30th March 2007.

### **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 our 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 advancement of the Islamic religion by way of:

1. the establishment of an Islamic Centre
2. the provision of facilities for the practice of Islamic faith
3. the facilitation of communal activities
4. the provision and facilitation of Islamic education for adults and children.

The Trustees have reviewed the objectives of the charity to ensure that they provide an overall benefit to the public. In conducting this review, the Trustees have considered the Charity Commission's general guidance of public benefit.

### **b. Activities for achieving objectives**

The charity runs a mosque and Islamic Centre in the Radford area of Nottingham.

## **Achievements and Performance**

Throughout the year the charity maintained the running of the mosque and madrassah to achieve its objectives and the Trustees are satisfied with the overall performance of the charity.

## Financial Review

### a. Reserves policy

The charity's reserve policy is to maintain a sufficient level of liquid reserves to meet short term obligations and any unforeseen expenditure. The Trustees are satisfied with the level of liquid reserves held at the end of the period of £334,972

### b. Principle funding

During the year the charity raised a total of £129,519 of incoming resources before charitable expenditure. Most of the funds raised were through voluntary donations from within the local community and through a number of fundraising programmes held at the mosque in order to repay the charity debts.

### Plans for the future

The charity's plans for the future are to expand the masjid project and continue to provide facilities for the local community.

### Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. 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 irregularities.

This report was approved by the Trustees on ..... and signed on their behalf, by:

.....  
Sajid Mahmood - Chair

I report on the accounts of the Charity for the year ended 31 August 2023, which are set out on pages 5 to 13.

**Respective responsibilities of trustees and examiner**

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act, as amended);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43 (7)(b) of the Act, as amended); 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 I do not express an audit opinion on the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 41 of the Act); and
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**M Sakib**

**Keystone Accountants & Business Advisors**

263 Nottingham Road, Nottingham, NG7 7DA

**Date:**

Statement of financial activities  
for the year ended 31 August 2023

	Note	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023	Total Funds 2022
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income	2	£ -	£ 106,784	£ 106,784	£ 151,374
Investment income	3	£ -	£ 22,735	£ 22,735	£ 6,660
Incoming resources from charitable activit	4	£ -	£ -	£ -	£ -
<b>Total incoming resources</b>		<b>£ -</b>	<b>£ 129,519</b>	<b>£ 129,519</b>	<b>£ 158,034</b>
<b>Resources expended</b>					
Costs of generated funds					
Investment management costs	5	£ -	£ 5,362	£ 5,362	£ 5,957
Charitable activities	6	£ -	£ 29,493	£ 29,493	£ 39,078
Governance costs	7	£ -	£ 600	£ 600	£ 600
<b>Total resources expended</b>		<b>£ -</b>	<b>£ 35,455</b>	<b>£ 35,455</b>	<b>£ 45,635</b>
<b>Net incoming resources</b>		<b>£ -</b>	<b>94,064</b>	<b>94,064</b>	<b>112,399</b>
<b>Total funds brought forward</b>		<b>£ -</b>	<b>£ 988,886</b>	<b>£ 988,886</b>	<b>£ 876,487</b>
<b>Total funds carried forward</b>		<b>£ -</b>	<b>£ 1,082,950</b>	<b>£ 1,082,950</b>	<b>£ 988,886</b>

All activities relate to continuing operations.

The notes on pages 7 to 11 form part of these financial statements.

Balance sheet  
as at 31 August 2023

	Note	2023		2022	
<b>Fixed assets</b>					
Tangible fixed assets	10	£	506,643	£	507,777
Investment property	11	£	236,644	£	236,644
		<b>£</b>	<b>743,287</b>	<b>£</b>	<b>744,421</b>
<b>Current assets</b>					
Debtors	12	£	16,041	£	15,506
Cash at bank and in hand		£	334,972	£	240,309
		<b>£</b>	<b>351,013</b>	<b>£</b>	<b>255,815</b>
<b>Creditors:</b> amounts falling due within one year	13		<b>(11,350)</b>		<b>(11,350)</b>
<b>Net Current assets</b>		<b>£</b>	<b>339,663</b>	<b>£</b>	<b>244,465</b>
		<b>£</b>	<b>1,082,950</b>	<b>£</b>	<b>988,886</b>
<b>Charity Funds</b>					
Unrestricted funds	14	£	1,082,950	£	988,886
Restricted funds	15	£	-	£	-
Total funds		<b>£</b>	<b>1,082,950</b>	<b>£</b>	<b>988,886</b>

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements were approved by the Trustees on.....and signed on their behalf by:

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**Sajid Mahmood**  
**Chair**

The notes on pages 7 to 13 form part of these financial statements.

## **1. Accounting policies**

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

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### **1.2 Fund Accounting**

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For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material

Income received in advance of a theatrical performance or provision of other specified service it is deferred until the criteria for income recognition are met.

### **1.4 Resources expended**

All expenditure is accounted for on an accruals 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. Accounting policies (continued)**

### **1.5 Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

### **1.6 Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

### **1.7 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

### **1.8 Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading including the bar and coffee lounge and their associated support costs.
- Expenditure on charitable activities includes the costs of performances, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

## **1. Accounting policies (continued)**

### **1.9 Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trusts artistic programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 10.

### **1.10 Stock**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

### **1.11 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **1.12 Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### **1.13 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **1.14 Financial instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### **1.15 Transition to FRS 102**

The opening fund balances at the date of transition have been restated (see note 1b) due to a liability for holiday pay but no subsequent restatement of items has been required in making the transition to FRS 102. The transition date was 1 April 2014.

## 1. Accounting policies (continued)

### 1.16 Tangible fixed assets and depreciation

All assets costing more than 100 are capitalised.

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of those assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold land and buildings	- 2% straight line
Fixtures, fittings and equipment	- 15% reducing balance

### 1.17 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 2023	Unrestricted Funds 2023	Total Funds 2023	Total Funds 2022
Appeals and donations	£ -	£ 106,784	£ 106,784	£ 151,374
	<u>£ -</u>	<u>£ 106,784</u>	<u>£ 106,784</u>	<u>£ 151,374</u>

## 3. Investment income

Rental Income	£ -	£ 22,735	£ 22,735	£ 6,660
	<u>£ -</u>	<u>£ 22,735</u>	<u>£ 22,735</u>	<u>£ 6,660</u>

## 4. Incoming resources from charitable activities

Mosque	£ -	£ -	£ -	£ -
	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>

### 5. Investment management costs

	<b>Restricted Funds 2023</b>	<b>Unrestricted Funds 2023</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>
Property costs	£ -	£ 5,362	£ 5,362	£ 5,957
	<u>£ -</u>	<u>£ 5,362</u>	<u>£ 5,362</u>	<u>£ 5,957</u>

### 6. Analysis of resources expended by activities

	<b>Activities Undertaken Directly 2023</b>	<b>Support Costs 2023</b>	<b>Total 2023</b>	<b>Total 2022</b>
Mosque Activities	£ 17,696	£ 11,797	£ 29,493	£ 39,078
	<u>£ 17,696</u>	<u>£ 11,797</u>	<u>£ 29,493</u>	<u>£ 39,078</u>

### 7. Governance Costs

	<b>Restricted Funds 2023</b>	<b>Unrestricted Funds 2023</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>
Accountancy	£ -	£ 450	£ 450	£ 450
Independent examination	£ -	£ 150	£ 150	£ 150
	<u>£ -</u>	<u>£ 600</u>	<u>£ 600</u>	<u>£ 600</u>

### 8. Net incoming resources

This is stated after charging:

	<b>2023</b>	<b>2022</b>
Depreciation on tangible fixed assets - owned by the charity	£ 1,134	£ 1,334
	<u>£ 1,134</u>	<u>£ 1,334</u>

## 9. Related party transactions

The charity is controlled by the Trustees.

During the year, nil (nil) was paid to one trustee for providing services to the charity outside the capacity of a Trustee.

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

During the year, no Trustees received any reimbursement of expenses.

## 10. Tangible fixed assets

	Freehold land and buildings	Fixtures fittings and equipment	Total
<b>Cost</b>			
At 01 September 2022	£ 595,101	£ 32,905	£ 628,006
Additions	£ -	£ -	£ -
Disposals	£ -	£ -	£ -
<b>At 31 August 2023</b>	<b>£ 595,101</b>	<b>£ 32,905</b>	<b>£ 628,006</b>
<b>Depreciation</b>			
At 01 September 2022	£ 94,884	£ 25,345	£ 120,229
Charge for the year	£ -	£ 1,134	£ 1,134
<b>At 31 August 2023</b>	<b>£ 94,884</b>	<b>£ 26,479</b>	<b>£ 121,363</b>
<b>Net book value</b>			
<b>At 31 August 2023</b>	<b>£ 500,217</b>	<b>£ 6,426</b>	<b>£ 506,643</b>
At 31 August 2022	£ 500,217	£ 7,560	£ 507,777

## 11. Investment property

	Freehold investment property
<b>Cost</b>	
At 01 September 2022	£ 236,644
Additions at cost	£ -
<b>At 31 August 2023</b>	<b>£ 236,644</b>

The investment property was purchased in April 2011. The trustees do not consider there to be a material difference in value at the balance sheet date.

**12. Debtors**

	<b>2023</b>	<b>2022</b>
Prepayments and accrued income	£ -	£ -
Other debtors	£ 16,041	£ 15,506
	<b>£ 16,041</b>	<b>£ 15,506</b>

**13. Creditors:  
amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
Trade Creditors	£ -	£ -
Loans	£ 10,500	£ 10,500
Other creditors	£ 850	£ 850
	<b>£ 11,350</b>	<b>£ 11,350</b>

**14. Statement Funds**

	<b>Brought Forward</b>	<b>Incoming Resources</b>	<b>Resources expended</b>	<b>Carried forward</b>
Unrestricted funds	£ 988,886	£ 129,519	£ 35,455	£ 1,082,950
Restricted Funds	£ -	£ -	£ -	£ -
<b>Total Funds</b>	<b>£ 988,886</b>	<b>£ 129,519</b>	<b>£ 35,455</b>	<b>£ 1,082,950</b>

**JAMIAT AHL-E-HADITH NOTTINGHAM**

England & Wales - Charity number 1118626

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# Accounts

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## Jamiat Ahl-e-Hadith Nottingham

Trustees Report and Financial Statements

For the Year ended 31 August 2022

Charity Registration Number: 1118626

Contents

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The trustees present their report along with the financial statements of the charity the year ended 31 August 2022. The financial statements have been prepared based on the accounting policies set out in note to the financial statements and comply with the charity's constitution.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard January 2015). applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)

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

#### **Correspondence address**

7 Dale Road  
Nottingham  
NG2 4LT

#### **Trustees**

Sajid Mahmood	- Chair
Liaqat Aziz	- General Secretary
Sajjad Ahmed	- Treasurer

#### **Bankers**

Barclays Bank Plc  
17 Plains Road  
Mapperly  
Nottingham  
NG3 5LM

#### **Independent examiner**

Tassib Hussain  
Keystone Chartered Accountants  
263 Nottingham Road  
Nottingham  
NG7 7DA

## **Structure, Governance and Management**

### **a. Governing document**

Jamiat Ahl-e-Hadith Nottingham is an association governed by its constitution dated 13th February 2007 and was registered with the Charity Commission on 30th March 2007.

### **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 our 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 advancement of the Islamic religion by way of:

1. the establishment of an Islamic Centre
2. the provision of facilities for the practice of Islamic faith
3. the facilitation of communal activities
4. the provision and facilitation of Islamic education for adults and children.

The Trustees have reviewed the objectives of the charity to ensure that they provide an overall benefit to the public. In conducting this review, the Trustees have considered the Charity Commission's general guidance of public benefit.

### **b. Activities for achieving objectives**

The charity runs a mosque and Islamic Centre in the Radford area of Nottingham.

## **Achievements and Performance**

Throughout the year the charity maintained the running of the mosque and madrassah to achieve its objectives and the Trustees are satisfied with the overall performance of the charity.

## Financial Review

### a. Reserves policy

The charity's reserve policy is to maintain a sufficient level of liquid reserves to meet short term obligations and any unforeseen expenditure. The Trustees are satisfied with the level of liquid reserves held at the end of the period of £240,309

### b. Principle funding

During the year the charity raised a total of £158,034 of incoming resources before charitable expenditure. Most of the funds raised were through voluntary donations from within the local community and through a number of fundraising programmes held at the mosque in order to repay the charity debts.

### Plans for the future

The charity's plans for the future are to expand the masjid project and continue to provide facilities for the local community.

### Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. 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 irregularities.

This report was approved by the Trustees on ..... and signed on their behalf, by:

.....  
Sajid Mahmood - Chair

I report on the accounts of the Charity for the year ended 31 August 2022, which are set out on pages 5 to 13.

**Respective responsibilities of trustees and examiner**

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act, as amended);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43 (7)(b) of the Act, as amended); 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 I do not express an audit opinion on the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 41 of the Act); and
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Tassib Hussain CA, BSc (Hons)**

**Keystone Chartered Accountants**

263 Nottingham Road, Nottingham, NG7 7DA

**Date:**

Statement of financial activities  
for the year ended 31 August 2022

	Note	Restricted Funds 2022	Unrestricted Funds 2022	Total Funds 2022	Total Funds 2021
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income	2	£ -	£ 151,374	£ 151,374	£ 101,557
Investment income	3	£ -	£ 6,660	£ 6,660	£ 23,405
Incoming resources from charitable activit	4	£ -	£ -	£ -	£ -
<b>Total incoming resources</b>		<b>£ -</b>	<b>£ 158,034</b>	<b>£ 158,034</b>	<b>£ 124,962</b>
<b>Resources expended</b>					
Costs of generated funds					
Investment management costs	5	£ -	£ 5,957	£ 5,957	£ 18,145
Charitable activities	6	£ -	£ 39,078	£ 39,078	£ 55,773
Governance costs	7	£ -	£ 600	£ 600	£ 600
<b>Total resources expended</b>		<b>£ -</b>	<b>£ 45,635</b>	<b>£ 45,635</b>	<b>£ 74,518</b>
<b>Net incoming resources</b>		<b>£ -</b>	<b>112,399</b>	<b>112,399</b>	<b>50,444</b>
<b>Total funds brought forward</b>		<b>£ -</b>	<b>£ 876,487</b>	<b>£ 876,487</b>	<b>£ 826,043</b>
<b>Total funds carried forward</b>		<b>£ -</b>	<b>£ 988,886</b>	<b>£ 988,886</b>	<b>£ 876,487</b>

All activities relate to continuing operations.

The notes on pages 7 to 11 form part of these financial statements.

Balance sheet  
as at 31 August 2022

	Note	2022		2021	
<b>Fixed assets</b>					
Tangible fixed assets	10	£	507,777	£	509,111
Investment property	11	£	236,644	£	236,644
		<b>£</b>	<b>744,421</b>	<b>£</b>	<b>745,755</b>
<b>Current assets</b>					
Debtors	12	£	15,506	£	15,232
Cash at bank and in hand		£	240,309	£	126,850
		<b>£</b>	<b>255,815</b>	<b>£</b>	<b>142,082</b>
<b>Creditors:</b> amounts falling due within one year	13		<b>(11,350)</b>		<b>(11,350)</b>
<b>Net Current assets</b>		<b>£</b>	<b>244,465</b>	<b>£</b>	<b>130,732</b>
		<b>£</b>	<b>988,886</b>	<b>£</b>	<b>876,487</b>
<b>Charity Funds</b>					
Unrestricted funds	14	£	988,886	£	876,487
Restricted funds	15	£	-	£	-
<b>Total funds</b>		<b>£</b>	<b>988,886</b>	<b>£</b>	<b>876,487</b>

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements were approved by the Trustees on.....and signed on their behalf by:

.....  
**Sajid Mahmood**  
**Chair**

The notes on pages 7 to 13 form part of these financial statements.

## **1. Accounting policies**

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

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### **1.2 Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific artistic projects being undertaken by the Trust. 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**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material

Income received in advance of a theatrical performance or provision of other specified service it is deferred until the criteria for income recognition are met.

### **1.4 Resources expended**

All expenditure is accounted for on an accruals 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. Accounting policies (continued)**

### **1.5 Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

### **1.6 Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

### **1.7 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

### **1.8 Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading including the bar and coffee lounge and their associated support costs.
- Expenditure on charitable activities includes the costs of performances, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

## **1. Accounting policies (continued)**

### **1.9 Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trusts artistic programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 10.

### **1.10 Stock**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

### **1.11 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **1.12 Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### **1.13 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **1.14 Financial instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### **1.15 Transition to FRS 102**

The opening fund balances at the date of transition have been restated (see note 1b) due to a liability for holiday pay but no subsequent restatement of items has been required in making the transition to FRS 102. The transition date was 1 April 2014.

## 1. Accounting policies (continued)

### 1.16 Tangible fixed assets and depreciation

All assets costing more than 100 are capitalised.

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of those assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold land and buildings - 2% straight line  
Fixtures, fittings and equipment - 15% reducing balance

### 1.17 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

	<b>Restricted Funds 2022</b>	<b>Unrestricted Funds 2022</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
Appeals and donations	£ -	£ 151,374	£ 151,374	£ 101,557
	<u>£ -</u>	<u>£ 151,374</u>	<u>£ 151,374</u>	<u>£ 101,557</u>

## 3. Investment income

Rental Income	£ -	£ 6,660	£ 6,660	£ 23,405
	<u>£ -</u>	<u>£ 6,660</u>	<u>£ 6,660</u>	<u>£ 23,405</u>

## 4. Incoming resources from charitable activities

Mosque	£ -	£ -	£ -	£ -
	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>

#### 5. Investment management costs

	<b>Restricted Funds 2022</b>	<b>Unrestricted Funds 2022</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
Property costs	£ -	£ 5,957	£ 5,957	£ 18,145
	<u>£ -</u>	<u>£ 5,957</u>	<u>£ 5,957</u>	<u>£ 18,145</u>

#### 6. Analysis of resources expended by activities

	<b>Activities Undertaken Directly 2022</b>	<b>Support Costs 2022</b>	<b>Total 2022</b>	<b>Total 2021</b>
Mosque Activities	£ 23,447	£ 15,631	£ 39,078	£ 55,773
	<u>£ 23,447</u>	<u>£ 15,631</u>	<u>£ 39,078</u>	<u>£ 55,773</u>

#### 7. Governance Costs

	<b>Restricted Funds 2022</b>	<b>Unrestricted Funds 2022</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
Accountancy	£ -	£ 450	£ 450	£ 450
Independent examination	£ -	£ 150	£ 150	£ 150
	<u>£ -</u>	<u>£ 600</u>	<u>£ 600</u>	<u>£ 600</u>

#### 8. Net incoming resources

This is stated after charging:

	<b>2022</b>	<b>2021</b>
Depreciation on tangible fixed assets - owned by the charity	£ 1,334	£ 1,570
	<u>£ 1,334</u>	<u>£ 1,570</u>

## 9. Related party transactions

The charity is controlled by the Trustees.

During the year, nil (nil) was paid to one trustee for providing services to the charity outside the capacity of a Trustee.

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

During the year, no Trustees received any reimbursement of expenses.

## 10. Tangible fixed assets

	Freehold land and buildings	Fixtures fittings and equipment	Total
<b>Cost</b>			
At 01 September 2021	£ 595,101	£ 32,905	£ 628,006
Additions	£ -	£ -	£ -
Disposals	£ -	£ -	£ -
<b>At 31 August 2022</b>	<b>£ 595,101</b>	<b>£ 32,905</b>	<b>£ 628,006</b>
<b>Depreciation</b>			
At 01 September 2021	£ 94,884	£ 24,011	£ 118,895
Charge for the year	£ -	£ 1,334	£ 1,334
<b>At 31 August 2022</b>	<b>£ 94,884</b>	<b>£ 25,345</b>	<b>£ 120,229</b>
<b>Net book value</b>			
<b>At 31 August 2022</b>	<b>£ 500,217</b>	<b>£ 7,560</b>	<b>£ 507,777</b>
At 31 August 2021	£ 500,217	£ 8,894	£ 509,111

## 11. Investment property

	Freehold investment property
<b>Cost</b>	
At 01 September 2021	£ 236,644
Additions at cost	£ -
<b>At 31 August 2022</b>	<b>£ 236,644</b>

The investment property was purchased in April 2011. The trustees do not consider there to be a material difference in value at the balance sheet date.

**12. Debtors**

	2022	2021
Prepayments and accrued income	£ -	£ -
Other debtors	£ 15,506	£ 15,232
	<b>£ 15,506</b>	<b>£ 15,232</b>

**13. Creditors:  
amounts falling due within one year**

	2022	2021
Trade Creditors	£ -	£ -
Loans	£ 10,500	£ 10,500
Other creditors	£ 850	£ 850
	<b>£ 11,350</b>	<b>£ 11,350</b>

**14. Statement Funds**

	Brought Forward	Incoming Resources	Resources expended	Carried forward
Unrestricted funds	£ 876,487	£ 158,034	£ 45,635	£ 988,886
Restricted Funds	£ -	£ -	£ -	£ -
<b>Total Funds</b>	<b>£ 876,487</b>	<b>£ 158,034</b>	<b>£ 45,635</b>	<b>£ 988,886</b>

**JAMIAT AHL-E-HADITH NOTTINGHAM**

England & Wales - Charity number 1118626

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# Accounts

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**Jamiat Ahl-e-Hadith Nottingham**

**Trustees Report and Financial Statements**

**For the Year ended 31 August 2021**

**Charity Registration Number: 1118626**

## Jamiat Ahl-e-Hadith Nottingham

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## **Jamiat Ahl-e-Hadith Nottingham**

### **Trustees' report for the year ended 31 August 2021**

---

The trustees present their report along with the financial statements of the charity the year ended 31 August 2021. The financial statements have been prepared based on the accounting policies set out in note to the financial statements and comply with the charity's constitution.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard January 2015). applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)

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

#### **Correspondence address**

7 Dale Road  
Nottingham  
NG2 4LT

#### **Trustees**

Sajid Mahmood	- Chair
Liaqat Aziz	- General Secretary
Sajjad Ahmed	- Treasurer

#### **Bankers**

Barclays Bank Plc  
17 Plains Road  
Mapperly  
Nottingham  
NG3 5LM

#### **Independent examiner**

Tassib Hussain  
Keystone Chartered Accountants  
263 Nottingham Road  
Nottingham  
NG7 7DA

## **Jamiat Ahl-e-Hadith Nottingham**

### **Trustees' report (continued) for the year ended 31 August 2021**

---

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

##### **a. Governing document**

Jamiat Ahl-e-Hadith Nottingham is an association governed by its constitution dated 13th February 2007 and was registered with the Charity Commission on 30th March 2007.

##### **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 our 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 advancement of the Islamic religion by way of:

1. the establishment of an Islamic Centre
2. the provision of facilities for the practice of Islamic faith
3. the facilitation of communal activities
4. the provision and facilitation of Islamic education for adults and children.

The Trustees have reviewed the objectives of the charity to ensure that they provide an overall benefit to the public. In conducting this review, the Trustees have considered the Charity Commission's general guidance of public benefit.

##### **b. Activities for achieving objectives**

The charity runs a mosque and Islamic Centre in the Radford area of Nottingham.

#### **Achievements and Performance**

Throughout the year the charity maintained the running of the mosque and madrassah to achieve its objectives and the Trustees are satisfied with the overall performance of the charity.

**Jamiat Ahl-e-Hadith Nottingham**

**Trustees' report (continued)  
for the year ended 31 August 2021**

---

**Financial Review**

**a. Reserves policy**

The charity's reserve policy is to maintain a sufficient level of liquid reserves to meet short term obligations and any unforeseen expenditure. The Trustees are satisfied with the level of liquid reserves held at then end of the period of £126,850

**b. Principle funding**

During the year the charity raised a total of £124,962 of incoming resources before charitable expenditure. Most of the funds raised were through voluntary donations from within the local community and through a number of fundraising programmes held at the mosque in order to repay the charity debts.

**Plans for the future**

The charity's plans for the future are to expand the masjid project and continue to provide facilities for the local community.

**Statement of Trustees' Responsibilities**

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. 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 irregularities.

This report was approved by the Trustees on ..... and signed on their behalf, by:

-----  
Sajid Mahmood - Chair

## **Jamiat Ahl-e-Hadith Nottingham**

### **Independent examiner's Report to the Trustees of Jamait Ahl-e-Hadith Nottingham**

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I report on the accounts of the Charity for the year ended 31 August 2021, which are set out on pages 5 to 13.

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

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act, as amended);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43 (7)(b) of the Act, as amended); 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 I do not express an audit opinion on the accounts.

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

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 41 of the Act); and
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Tassib Hussain CA, BSc (Hons)**

**Keystone Chartered Accountants**

263 Nottingham Road, Nottingham, NG7 7DA

**Date:**

## Jamiat Ahl-e-Hadith Nottingham

### Statement of financial activities for the year ended 31 August 2021

		Restricted Funds 2021	Unrestricted Funds 2021	Total Funds 2021	Total Funds 2020
	<b>Note</b>				
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income	2	£ -	£ 101,557	£ 101,557	£ 86,721
Investment income	3	£ -	£ 23,405	£ 23,405	£ 7,260
Incoming resources from charitable activities	4	£ -	£ -	£ -	£ -
<b>Total incoming resources</b>		<b>£ -</b>	<b>£ 124,962</b>	<b>£ 124,962</b>	<b>£ 93,981</b>
<b>Resources expended</b>					
Costs of generated funds					
Investment management costs	5	£ -	£ 18,145	£ 18,145	£ 8,864
Charitable activities	6	£ -	£ 55,773	£ 55,773	£ 34,598
Governance costs	7	£ -	£ 600	£ 600	£ 600
<b>Total resources expended</b>		<b>£ -</b>	<b>£ 74,518</b>	<b>£ 74,518</b>	<b>£ 44,062</b>
<b>Net incoming resources</b>		<b>£ -</b>	<b>50,444</b>	<b>50,444</b>	<b>49,919</b>
<b>Total funds brought forward</b>		<b>£ -</b>	<b>£ 826,043</b>	<b>£ 826,043</b>	<b>£ 776,124</b>
<b>Total funds carried forward</b>		<b>£ -</b>	<b>£ 876,487</b>	<b>£ 876,487</b>	<b>£ 826,043</b>

All activities relate to continuing operations.

The notes on pages 7 to 11 form part of these financial statements.

## Jamiat Ahl-e-Hadith Nottingham

### Balance sheet as at 31 August 2021

		2021		2020	
	Note				
<b>Fixed assets</b>					
Tangible fixed assets	10	£	509,111	£	510,681
Investment property	11	£	236,644	£	236,644
		£	<b>745,755</b>	£	<b>747,325</b>
<b>Current assets</b>					
Debtors	12	£	15,232	£	14,262
Cash at bank and in hand		£	126,850	£	75,806
		£	<b>142,082</b>	£	<b>90,068</b>
<b>Creditors: amounts falling due within one year</b>	13		<b>(11,350)</b>		<b>(11,350)</b>
<b>Net Current assets</b>		£	<b>130,732</b>	£	<b>78,718</b>
		£	<b>876,487</b>	£	<b>826,043</b>
<b>Charity Funds</b>					
Unrestricted funds	14	£	876,487	£	826,043
Restricted funds	15	£	-	£	-
<b>Total funds</b>		£	<b>876,487</b>	£	<b>826,043</b>

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements were approved by the Trustees on.....and signed on their behalf by:

.....  
**Sajid Mahmood**  
Chair

The notes on pages 7 to 13 form part of these financial statements.

**Notes to the financial statements  
for the year ended 31 August 2021**

---

**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**1.2 Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific artistic projects being undertaken by the Trust.

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**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material

Income received in advance of a theatrical performance or provision of other specified service it is deferred until the criteria for income recognition are met.

**1.4 Resources expended**

All expenditure is accounted for on an accruals 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. Accounting policies (continued)**

**1.5 Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

**1.6 Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**1.7 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**1.8 Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading including the bar and coffee lounge and their associated support costs.
- Expenditure on charitable activities includes the costs of performances, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**1. Accounting policies (continued)**

**1.9 Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trusts artistic programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 10.

**1.10 Stock**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**1.11 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.12 Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.13 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**1.14 Financial instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.15 Transition to FRS 102**

The opening fund balances at the date of transition have been restated (see note 1b) due to a liability for holiday pay but no subsequent restatement of items has been required in making the transition to FRS 102. The transition date was 1 April 2014.

## Jamiat Ahl-e-Hadith Nottingham

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

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#### 1. Accounting policies (continued)

##### 1.16 Tangible fixed assets and depreciation

All assets costing more than 100 are capitalised.

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of those assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold land and buildings	- 2% straight line
Fixtures, fittings and equipment	- 15% reducing balance

##### 1.17 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	£ -	£ 101,557	£ 101,557	£ 86,721
	<u>£ -</u>	<u>£ 101,557</u>	<u>£ 101,557</u>	<u>£ 86,721</u>

#### 3. Investment income

Rental Income	£ -	£ 23,405	£ 23,405	£ 7,260
	<u>£ -</u>	<u>£ 23,405</u>	<u>£ 23,405</u>	<u>£ 7,260</u>

#### 4. Incoming resources from charitable activities

Mosque	£ -	£ -	£ -	£ -
	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>

## Jamiat Ahl-e-Hadith Nottingham

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

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#### 5. Investment management costs

	<b>Restricted Funds 2021</b>	<b>Unrestricted Funds 2021</b>	<b>Total Funds 2021</b>	<b>Total Funds 2020</b>
Property costs	£ -	£ 18,145	£ 18,145	£ 8,864
	<u>£ -</u>	<u>£ 18,145</u>	<u>£ 18,145</u>	<u>£ 8,864</u>

#### 6. Analysis of resources expended by activities

	<b>Activities Undertaken Directly 2021</b>	<b>Support Costs 2021</b>	<b>Total 2021</b>	<b>Total 2020</b>
Mosque Activities	£ 33,464	£ 22,309	£ 55,773	£ 34,598
	<u>£ 33,464</u>	<u>£ 22,309</u>	<u>£ 55,773</u>	<u>£ 34,598</u>

#### 7. Governance Costs

	<b>Restricted Funds 2021</b>	<b>Unrestricted Funds 2021</b>	<b>Total Funds 2021</b>	<b>Total Funds 2020</b>
Accountancy	£ -	£ 450	£ 450	£ 450
Independent examination	£ -	£ 150	£ 150	£ 150
	<u>£ -</u>	<u>£ 600</u>	<u>£ 600</u>	<u>£ 600</u>

#### 8. Net incoming resources

This is stated after charging:

	<b>2021</b>	<b>2020</b>
Depreciation on tangible fixed assets		
- owned by the charity	£ 1,570	£ 1,847
	<u>£ 1,570</u>	<u>£ 1,847</u>

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## Jamiat Ahl-e-Hadith Nottingham

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

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#### 9. Related party transactions

The charity is controlled by the Trustees.

During the year, nil (nil) was paid to one trustee for providing services to the charity outside the capacity of a Trustee.

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

During the year, no Trustees received any reimbursement of expenses.

#### 10. Tangible fixed assets

	Freehold land and buildings	Fixtures fittings and equipment	Total
<b>Cost</b>			
At 01 September 2020	£ 595,101	£ 32,905	£ 628,006
Additions	£ -	£ -	£ -
Disposals	£ -	£ -	£ -
<b>At 31 August 2021</b>	<b>£ 595,101</b>	<b>£ 32,905</b>	<b>£ 628,006</b>
<b>Depreciation</b>			
At 01 September 2020	£ 94,884	£ 22,441	£ 117,325
Charge for the year	£ -	£ 1,570	£ 1,570
<b>At 31 August 2021</b>	<b>£ 94,884</b>	<b>£ 24,011</b>	<b>£ 118,895</b>
<b>Net book value</b>			
<b>At 31 August 2020</b>	<b>£ 500,217</b>	<b>£ 8,894</b>	<b>£ 509,111</b>
At 31 August 2021	£ 500,217	£ 10,464	£ 510,681

#### 11. Investment property

	Freehold investment property
<b>Cost</b>	
At 01 September 2020	£ 236,644
Additions at cost	£ -
<b>At 31 August 2021</b>	<b>£ 236,644</b>

The investment property was purchased in April 2011. The trustees do not consider there to be a material difference in value at the balance sheet date.

## Jamiat Ahl-e-Hadith Nottingham

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

---

#### 12. Debtors

	2021	2020
Prepayments and accrued income	£ -	£ -
Other debtors	£ 15,232	£ 14,262
	<u>£ 15,232</u>	<u>£ 14,262</u>

#### 13. Creditors:

amounts falling due within one year

	2021	2020
Trade Creditors	£ -	£ -
Loans	£ 10,500	£ 10,500
Other creditors	£ 850	£ 850
	<u>£ 11,350</u>	<u>£ 11,350</u>

#### 14. Statement Funds

	Brought Forward	Incoming Resources	Resources expended	Carried forward
Unrestricted funds	£ 826,043	£ 124,962	£ 74,518	£ 876,487
Restricted Funds	£ -	£ -	£ -	£ -
<b>Total Funds</b>	<u>£ 826,043</u>	<u>£ 124,962</u>	<u>£ 74,518</u>	<u>£ 876,487</u>

**JAMIAT AHL-E-HADITH NOTTINGHAM**

England & Wales - Charity number 1118626

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# Accounts

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**Jamiat Ahl-e-Hadith Nottingham**

**Trustees Report and Financial Statements**

**For the Year ended 31 August 2020**

**Charity Registration Number: 1118626**

## Jamiat Ahl-e-Hadith Nottingham

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## **Jamiat Ahl-e-Hadith Nottingham**

### **Trustees' report for the year ended 31 August 2020**

---

The trustees present their report along with the financial statements of the charity the year ended 31 August 2020. The financial statements have been prepared based on the accounting policies set out in note to the financial statements and comply with the charity's constitution.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard January 2015). applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)

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

#### **Correspondence address**

7 Dale Road  
Nottingham  
NG2 4LT

#### **Trustees**

Sajid Mahmood	- Chair
Liaqat Aziz	- General Secretary
Sajjad Ahmed	- Treasurer

#### **Bankers**

Barclays Bank Plc  
17 Plains Road  
Mapperly  
Nottingham  
NG3 5LM

#### **Independent examiner**

Tassib Hussain  
Keystone Chartered Accountants  
263 Nottingham Road  
Nottingham  
NG7 7DA

## Jamiat Ahl-e-Hadith Nottingham

### Trustees' report (continued) for the year ended 31 August 2020

---

#### Structure, Governance and Management

##### a. Governing document

Jamiat Ahl-e-Hadith Nottingham is an association governed by its constitution dated 13th February 2007 and was registered with the Charity Commission on 30th March 2007.

##### 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 our 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 advancement of the Islamic religion by way of:

1. the establishment of an Islamic Centre
2. the provision of facilities for the practice of Islamic faith
3. the facilitation of communal activities
4. the provision and facilitation of Islamic education for adults and children.

The Trustees have reviewed the objectives of the charity to ensure that they provide an overall benefit to the public. In conducting this review, the Trustees have considered the Charity Commission's general guidance of public benefit.

##### b. Activities for achieving objectives

The charity runs a mosque and Islamic Centre in the Radford area of Nottingham.

#### Achievements and Performance

Throughout the year the charity maintained the running of the mosque and madrassah to achieve its objectives and the Trustees are satisfied with the overall performance of the charity.

**Jamiat Ahl-e-Hadith Nottingham**

**Trustees' report (continued)  
for the year ended 31 August 2020**

---

**Financial Review**

**a. Reserves policy**

The charity's reserve policy is to maintain a sufficient level of liquid reserves to meet short term obligations and any unforeseen expenditure. The Trustees are satisfied with the level of liquid reserves held at then end of the period of £75,806.

**b. Principle funding**

During the year the charity raised a total of £93,981 of incoming resources before charitable expenditure. Most of the funds raised were through voluntary donations from within the local community and through a number of fundraising programmes held at the mosque in order to repay the charity debts.

**Plans for the future**

The charity's plans for the future are to expand the masjid project and continue to provide facilities for the local community.

**Statement of Trustees' Responsibilities**

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. 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 irregularities.

This report was approved by the Trustees on ..... and signed on their behalf, by:

-----  
Sajid Mahmood - Chair

## **Jamiat Ahl-e-Hadith Nottingham**

### **Independent examiner's Report to the Trustees of Jamait Ahl-e-Hadith Nottingham**

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I report on the accounts of the Charity for the year ended 31 August 2020, which are set out on pages 5 to 13.

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

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act, as amended);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43 (7)(b) of the Act, as amended); 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 I do not express an audit opinion on the accounts.

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

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 41 of the Act); and
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Tassib Hussain CA, BSc (Hons)**

**Keystone Chartered Accountants**

263 Nottingham Road, Nottingham, NG7 7DA

**Date:**

## Jamiat Ahl-e-Hadith Nottingham

### Statement of financial activities for the year ended 31 August 2020

		Restricted Funds 2020	Unrestricted Funds 2020	Total Funds 2020	Total Funds 2019
	<b>Note</b>				
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income	2	£ -	£ 86,721	£ 86,721	£ 166,435
Investment income	3	£ -	£ 7,260	£ 7,260	£ 15,045
Incoming resources from charitable activities	4	£ -	£ -	£ -	£ -
<b>Total incoming resources</b>		<b>£ -</b>	<b>£ 93,981</b>	<b>£ 93,981</b>	<b>£ 181,480</b>
<b>Resources expended</b>					
Costs of generated funds					
Investment management costs	5	£ -	£ 8,864	£ 8,864	£ 17,498
Charitable activities	6	£ -	£ 34,598	£ 34,598	£ 44,523
Governance costs	7	£ -	£ 600	£ 600	£ 600
<b>Total resources expended</b>		<b>£ -</b>	<b>£ 44,062</b>	<b>£ 44,062</b>	<b>£ 62,621</b>
<b>Net incoming resources</b>		<b>£ -</b>	<b>49,919</b>	<b>49,919</b>	<b>118,859</b>
<b>Total funds brought forward</b>		<b>£ -</b>	<b>£ 776,124</b>	<b>£ 776,124</b>	<b>£ 657,265</b>
<b>Total funds carried forward</b>		<b>£ -</b>	<b>£ 826,043</b>	<b>£ 826,043</b>	<b>£ 776,124</b>

All activities relate to continuing operations.

The notes on pages 7 to 11 form part of these financial statements.

## Jamiat Ahl-e-Hadith Nottingham

### Balance sheet as at 31 August 2020

		2020		2019	
	Note				
<b>Fixed assets</b>					
Tangible fixed assets	10	£	510,681	£	512,528
Investment property	11	£	236,644	£	236,644
		£	<b>747,325</b>	£	<b>749,172</b>
<b>Current assets</b>					
Debtors	12	£	14,262	£	13,021
Cash at bank and in hand		£	75,806	£	53,181
		£	<b>90,068</b>	£	<b>66,202</b>
<b>Creditors: amounts falling due within one year</b>	13		<b>(11,350)</b>		<b>(39,250)</b>
<b>Net Current assets</b>		£	<b>78,718</b>	£	<b>26,952</b>
		£	<b>826,043</b>	£	<b>776,124</b>
<b>Charity Funds</b>					
Unrestricted funds	14	£	826,043	£	776,124
Restricted funds	15	£	-	£	-
<b>Total funds</b>		£	<b>826,043</b>	£	<b>776,124</b>

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements were approved by the Trustees on.....and signed on their behalf by:

.....  
**Sajid Mahmood**  
Chair

The notes on pages 7 to 13 form part of these financial statements.

**Notes to the financial statements  
for the year ended 31 August 2020**

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**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**1.2 Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific artistic projects being undertaken by the Trust.

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**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material

Income received in advance of a theatrical performance or provision of other specified service it is deferred until the criteria for income recognition are met.

**1.4 Resources expended**

All expenditure is accounted for on an accruals 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.

**Notes to the financial statements  
for the year ended 31 August 2020**

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**1. Accounting policies (continued)**

**1.5 Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

**1.6 Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**1.7 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**1.8 Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading including the bar and coffee lounge and their associated support costs.
- Expenditure on charitable activities includes the costs of performances, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**1. Accounting policies (continued)**

**1.9 Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trusts artistic programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 10.

**1.10 Stock**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**1.11 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.12 Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.13 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**1.14 Financial instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.15 Transition to FRS 102**

The opening fund balances at the date of transition have been restated (see note 1b) due to a liability for holiday pay but no subsequent restatement of items has been required in making the transition to FRS 102. The transition date was 1 April 2014.

## Jamiat Ahl-e-Hadith Nottingham

### Notes to the financial statements for the year ended 31 August 2020

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#### 1. Accounting policies (continued)

##### 1.16 Tangible fixed assets and depreciation

All assets costing more than 100 are capitalised.

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of those assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold land and buildings	- 2% straight line
Fixtures, fittings and equipment	- 15% reducing balance

##### 1.17 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 2020	Unrestricted Funds 2020	Total Funds 2020	Total Funds 2019
Appeals and donations	£ -	£ 86,721	£ 86,721	£ 166,435
	<u>£ -</u>	<u>£ 86,721</u>	<u>£ 86,721</u>	<u>£ 166,435</u>

#### 3. Investment income

Rental Income	£ -	£ 7,260	£ 7,260	£ 15,045
	<u>£ -</u>	<u>£ 7,260</u>	<u>£ 7,260</u>	<u>£ 15,045</u>

#### 4. Incoming resources from charitable activities

Mosque	£ -	£ -	£ -	£ -
	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>

## Jamiat Ahl-e-Hadith Nottingham

### Notes to the financial statements for the year ended 31 August 2020

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#### 5. Investment management costs

	Restricted Funds 2020	Unrestricted Funds 2020	Total Funds 2020	Total Funds 2019
Property costs	£ -	£ 8,864	£ 8,864	£ 17,498
	<u>£ -</u>	<u>£ 8,864</u>	<u>£ 8,864</u>	<u>£ 17,498</u>

#### 6. Analysis of resources expended by activities

	Activities Undertaken Directly 2020	Support Costs 2020	Total 2020	Total 2019
Mosque Activities	£ 20,759	£ 13,839	£ 34,598	£ 44,523
	<u>£ 20,759</u>	<u>£ 13,839</u>	<u>£ 34,598</u>	<u>£ 44,523</u>

#### 7. Governance Costs

	Restricted Funds 2020	Unrestricted Funds 2020	Total Funds 2020	Total Funds 2019
Accountancy	£ -	£ 450	£ 450	£ 450
Independent examination	£ -	£ 150	£ 150	£ 150
	<u>£ -</u>	<u>£ 600</u>	<u>£ 600</u>	<u>£ 600</u>

#### 8. Net incoming resources

This is stated after charging:

	2020	2019
Depreciation on tangible fixed assets		
- owned by the charity	£ 1,847	£ 2,173
	<u>£ 1,847</u>	<u>£ 2,173</u>

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## Jamiat Ahl-e-Hadith Nottingham

### Notes to the financial statements for the year ended 31 August 2020

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#### 9. Related party transactions

The charity is controlled by the Trustees.

During the year, nil (nil) was paid to one trustee for providing services to the charity outside the capacity of a Trustee.

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

During the year, no Trustees received any reimbursement of expenses.

#### 10. Tangible fixed assets

	Freehold land and buildings	Fixtures fittings and equipment	Total
<b>Cost</b>			
At 01 September 2019	£ 595,101	£ 32,905	£ 628,006
Additions	£ -	£ -	£ -
Disposals	£ -	£ -	£ -
<b>At 31 August 2020</b>	<b>£ 595,101</b>	<b>£ 32,905</b>	<b>£ 628,006</b>
<b>Depreciation</b>			
At 01 September 2019	£ 94,884	£ 20,594	£ 115,478
Charge for the year	£ -	£ 1,847	£ 1,847
<b>At 31 August 2020</b>	<b>£ 94,884</b>	<b>£ 22,441</b>	<b>£ 117,325</b>
<b>Net book value</b>			
<b>At 31 August 2020</b>	<b>£ 500,217</b>	<b>£ 10,464</b>	<b>£ 510,681</b>
At 31 August 2019	£ 500,217	£ 12,311	£ 512,528

#### 11. Investment property

	Freehold investment property
<b>Cost</b>	
At 01 September 2019	£ 236,644
Additions at cost	£ -
<b>At 31 August 2020</b>	<b>£ 236,644</b>

The investment property was purchased in April 2011. The trustees do not consider there to be a material difference in value at the balance sheet date.

## Jamiat Ahl-e-Hadith Nottingham

### Notes to the financial statements for the year ended 31 August 2020

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#### 12. Debtors

	2020	2019
Prepayments and accrued income	£ -	£ -
Other debtors	£ 14,262	£ 13,021
	<u>£ 14,262</u>	<u>£ 13,021</u>

#### 13. Creditors:

amounts falling due within one year

	2020	2019
Trade Creditors	£ -	£ -
Loans	£ 10,500	£ 38,400
Other creditors	£ 850	£ 850
	<u>£ 11,350</u>	<u>£ 39,250</u>

#### 14. Statement Funds

	Brought Forward	Incoming Resources	Resources expended	Carried forward
Unrestricted funds	£ 776,124	£ 93,981	£ 44,062	£ 826,043
Restricted Funds	£ -	£ -	£ -	£ -
<b>Total Funds</b>	<u>£ 776,124</u>	<u>£ 93,981</u>	<u>£ 44,062</u>	<u>£ 826,043</u>