

**Charity No.
1128472**

**IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION
(THORNBURY MOSQUE)**

Financial Statements

for the year ended 31 March 2021

**IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION
(THORNBURY MOSQUE)
Financial Statements
for the year ended 31 March 2021**

Contents	Page
Trust information	1
Trustees' report	2
Statement of Trustees' Responsibilities	3
Auditors report	4
Statement of Financial Activities	6
Balance sheet	8
Notes to the financial statements	9
Schedule to the Statement of Financial Activities	13

**IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION
(THORNBURY MOSQUE)**

Trustee information

for the year ended 31 March 2021

Trustees

Mohammed Iqbal
Mohammed Sabir
Mohammed Aslam
Jamil Shamroz

Structure

Association of Trustees

Charity registration number

1128472

Principal office

Crofts Hall
Lower Rushton Road
Bradford BD3 8PX

Bankers

Lloyds TSB
Hustlergate
Bradford

Auditors

Munir Chaudry Associates
Chartered Certified Accountants
1 Edmund Street
Bradford
BD5 0BH

**IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION
(THORNBURY MOSQUE)**

The report of the trustees for the year ended 31 March 2021

The trustees present their annual report and audited financial statements for the year ended 31 March 2021.

History and objectives of the charity

The charitable organisation was founded in February 2009 as an unincorporated association and became a registered charity (no.1128472). The association is governed by a written constitution adopted by its members.

The objectives of the organisation are:

- (a) to promote the advancement of religion, in accordance with the principals of Islam.
- (b) to establish and maintain the mosque building and its grounds.
- (c) to provide educational, cultural and leisure time activities for the local muslim community.

Management and Governance arrangements

- * The Trustees and a further 8 other members (max) have been appointed to manage the Association. This is known as the Management Committee.
- * The Management Committee appoints Trustees from amongst themselves (if there is a vacancy).
- * These Trustees also act as guardians of all property vested in the name of the Association.
- * The Management Committee are responsible for the day to day running and operational matters.
- * The Management Committee hold regular monthly meetings to manage the affairs of the Association and sub-Committees are set up to oversee various projects as and when needed.
- * Most Management Committee members and Trustees are already familiar with the work of the Association, having been members of the Association for many years.
- * Every new Committee member is given a copy of the Constitution of the Association and advised on the roles and responsibilities of the Trustees and Committee.

Risk Management

The Management Committee is responsible for the management of the risks that are faced by the association. Regular reviews of risk assessment are carried out with risks being identified, assessed and controls put in place to mitigate the risk the association faces.

Extraordinary meeting held to change name and constitution

It was decided that the charity's main function was that of a place of worship and therefore the constitution and it's name was amended on 13 July 2013. The name was changed to Thornbury Mosque.

Works History

- 2014 - Plans were made to extend MIEC
- 2015 - Plans with additional cellars
- 2016 - Demolition of old building and relocation
- 2017 - Contract agreed 19th April 2017. May 17 - Works Commenced on site for Phase 1
- 2018 - Half of work completed. Works stopped due to dispute with contractor
- 2019 - Works Starts May 19 - June 19. Steel erected
- 2020 - March 1 - Phase 2 works agreed
- 2020 - September 2020 estimated Phase 1 & Phase 2 completion.
- 2021 - Phase 1 & Phase 2 completion continued.

Project Expenses

- 2017 - The project for Phase 1 & Phase 2 has cost just over £1 million pounds
- 2018 - Purchase of building next door known as TYCC for £165k
- 2020 - Works carried out on TYCC around £20k
- 2021 - Phase 1 & Phase 2 contractor payments totalled £333,600.

**IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION
(THORNBURY MOSQUE)**

Review for the period and reserves policy

The financial accounts are set out on pages 5 to 12. The financial statements have been prepared implementing the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales and in accordance with the Financial Reporting Standard for Smaller Entities (FRS 102) .

The trustees consider the financial performance by the organisation during the year has been satisfactory.

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £127,248 (expenditure) and net realised incoming resources of a £116,307 (income). The total reserves at the year end after reserving for unrealised losses (after revaluing investments of nil) stand at £831,902.

The trustees are satisfied with the performance of the association during the year and the position at 31 March 2021. The trustees consider that the association is in a good position and are confident that at this level they would be able to continue the current activities of the association into future years.

Disclosure of information to the auditors

The trustees who held office at the date of approval of this trustee report, confirm that so far as they are aware, there is no relevant audit information of which the association's auditors are unaware of.

Each trustee has taken all the steps that they ought to have taken as a trustee to be aware of any relevant audit information and to establish that the association's auditors are provided with all the information required for their audit.

Auditors

A resolution to reappoint the auditors will be proposed at the annual general meeting.

Statement of Trustees' Responsibilities

Law applicable to charities in England & Wales requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the organisation's financial activities during the year and of its financial position at the end of the financial year. In preparing those financial statements giving a true and fair view, the Board of trustees should follow best practice and :-

- * 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;
- * Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue to operate.

The trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the organisation and which enable them to ascertain the financial position of the organisation and enable them to ensure that the financial statements comply with the requirements of applicable law and regulations. They are also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the order of the Trustees

Date: 2022

Trustee's name and signature

**IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION
(THORNBURY MOSQUE)
Independent Auditor's Report**

**Independent auditors report to the trustees on the accounts
of the Charity.**

Opinion on the financial statements

In our opinion the financial statements:

give a true and fair view of the state of the charity's affairs as at **31 March 2021**, and of its incoming resources and application of resources, for the year then ended;

have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion on the financial statements

We have audited the financial statements of Ibraheemiya Educational & Health Association for the year ended **31 March 2021** which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Trustees' Responsibilities Statement set out on page 3, the trustees are responsible for the preparation of financial statements which give a true and fair view. We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non financial information in the Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any material misstatements or inconsistencies we consider the implications for our report.

**Explanation as to what extent the audit was considered capable of detecting irregularities,
including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the charity, we identified that the principal risks of non-compliance with laws and regulations related to the Charities Act 2011, and we considered the extent to which non-compliance might have a material effect on the financial statements. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to the posting of inappropriate journal entries and the manipulation of key accounting judgements and estimates. Audit procedures performed included: • enquiry of management and the Board of Trustees, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud; • reading minutes of meetings of the Board of Trustees and • reviewing the terms and conditions of significant contracts; • reviewing correspondence with regulators including the Charities Commission for England and Wales. • understanding and evaluating the charity's control environment; • identifying and testing journal entries, • testing the recognition of grant expenditure against the terms of the grant awards; • assessing the reasonableness of key accounting judgements and estimates including accrued legacy income; and • assessing financial statement disclosures, and testing to supporting documentation, for compliance with applicable laws and regulations

Inherent limitations of fraud detection

We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. A further description of our responsibilities for the audit of the financial statements is located on the FRC's website at: [frc.org.uk/ auditorsresponsibilities](http://frc.org.uk/auditorsresponsibilities). This description forms part of our auditors' report.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you, if in our opinion:

- * the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- * sufficient accounting records have not been kept; or
- * the financial statements are not in agreement with the accounting records and returns; or
- * we have not received all the information and explanations we require for our audit.

Shahbaz Munir, Senior Statutory Auditor
on behalf of Munir Chaudry Associates
Chartered Certified Accountants and Registered Auditors

Date: 2022

**IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION
(THORNBURY MOSQUE)
Statement of Financial Activities
for the year ended 31 March 2021**

Charity No. 1128472

		Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	Notes	2021 £	2021 £	2021 £	2020 £
Incoming Resources					
Grants		65,271	-	65,271	-
Donations and fees		51,036	-	51,036	164,371
Total Incoming Resources		116,307	-	116,307	164,371
Net Incoming Resources available for charitable applications	A	116,307	-	116,307	164,371
Resources expended (see page12)					
Direct charitable expenditure		71,087	-	71,087	95,865
Management and administration of the charity		56,161	-	56,161	34,424
Total Resources expended	B	127,248	-	127,248	130,289
Net Incoming Resources before (ie Total A minus Total B = C)	C	(10,941)	-	(10,941)	34,082
Gross Transfers between funds :-		-	-	-	-
Net Incoming Resources before revaluations and investment asset disposals		(10,941)	-	(10,941)	34,082
Net Movement in funds		(10,941)	-	(10,941)	34,082
Total funds brought forward		842,843	-	842,843	808,761
Total funds carried forward		831,902	-	831,902	842,843

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales and is reconciled to the total funds as shown in the Balance Sheet Notes as required by the said Statement.

All activities derive from continuing operations

**The notes and schedule to the Statement of Financial Activities
form an integral part of these accounts**

**Statement of Total Recognised Gains and Losses
for the year ended 31 March 2021**

	2021 £	2020 £
Excess of Expenditure over income before realisation of assets	(10,941)	34,082
Net Movement in funds before taxation	<u>(10,941)</u>	<u>34,082</u>

There were no recognised gains or losses for the year or the prior year that are not included above.

**Movements in revenue and capital funds
for the year ended 31 March 2021**

Revenue accumulated fund	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2021 £	2021 £	2021 £	2020 £
Accumulated fund brought forward	842,843	-	842,843	808,761
Recognised gains and losses for year	(10,941)	-	(10,941)	34,082
Closing Accumulated fund	<u>831,902</u>	<u>-</u>	<u>831,902</u>	<u>842,843</u>

Summary of funds	Designated Funds	Unrestricted	Restricted	Total Funds	Last year Total Funds
	2021 £	2021 £	2021 £	2021 £	2020 £
Revenue funds	-	831,902	-	831,902	842,843
Total funds	<u>-</u>	<u>831,902</u>	<u>-</u>	<u>831,902</u>	<u>842,843</u>

- -

The statement of changes in resources applied for fixed assets for organisation's use is shown in the notes to the accounts.

The notes and schedule to the Statement of Financial Activities form an integral part of these accounts.

**IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION
(THORNBURY MOSQUE)
Balance Sheet**

Charity No. 1128472

as at 31 March 2021

	Notes	2021	2020
		£	£
Fixed assets			
Intangible assets		-	-
Tangible assets	5	<u>1,140,092</u>	<u>861,543</u>
		1,140,092	861,543
Current assets			
Stocks & Work in progress	7	-	-
Cash at bank		6,728	258,318
Cash in hand		-	-
		<u>6,728</u>	<u>258,318</u>
Creditors:			
amounts due within one year	8	(314,918)	(277,018)
Net current assets		<u>(308,190)</u>	<u>(18,700)</u>
Total assets less current liabilities		<u>831,902</u>	<u>842,843</u>
Net assets		<u>831,902</u>	<u>842,843</u>
Capital and reserves	10		
Unrestricted revenue reserves		<u>831,902</u>	<u>842,843</u>
Resources freely available		<u>831,902</u>	<u>842,843</u>
Restricted revenue reserves		-	-
Accumulated Funds		<u>831,902</u>	<u>842,843</u>

The Board of Trustees are satisfied that the organisation is required to have an audit by virtue of its level of turnover or by virtue of any requirement under its constitution or otherwise.

The Board of Trustees also acknowledge their responsibility for ensuring the organisation keeps proper accounting records in accordance with the requirements of the Charities Act 2011, as more fully set out under 'Trustees' Responsibilities' in the Report of the Trustees.

Approved by the order of the Trustees Date: 2022

Trustee's name and signature

**The notes and schedule to the Statement of Financial Activities
form an integral part of these accounts**

1 Accounting policies

Basis of accounts preparation

The financial statements have been prepared in accordance with the Charities Act 2011 and with the Financial Reporting Standard for Smaller Entities (FRS102), as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective March 2005, adapted to meet the needs of unincorporated organisations.

The organisation has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The charity is entirely dependent on continuing donations from the local community and as a consequence the going concern basis is also dependent on the continuing donations.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared, on a going concern basis and cash basis under the historical cost convention.

Incoming Resources (funds received)

Incoming resources such as donations, gifts and collections are accounted for on a receivable basis deferred as described below where appropriate.

Fund accounting

General funds comprise the accumulated surplus or deficit on the statement of financial activities. They are available for use at the discretion of trustees in the furtherance of the general activities of the charity.

Unrestricted funds

Unrestricted funds are the net incoming resources available for the objects of the charity without specified purposes and are part of the general funds.

Restricted funds

Restricted funds are the net incoming resources available for a particular area or purpose stated by the donor and are allocated appropriately..

Resources expended (charitable expenditure)

Most expenditure is accounted for on a cash basis and allocated to the relevant activity.

Charitable expenditure includes all expenditure directly related to the objects of the charity and comprises the following :-

Activities in furtherance of the charity's objectives

The costs of activities in furtherance of the charity's objectives represents the cost of goods and services and ancillary trading costs that have been incurred in charitable activities.

Management and administration of the charity

Management and administration costs represent expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Depreciation

Depreciation is calculated at a rate which will write off, the cost of the asset, over its expected useful life as follows:

Land and buildings 4% straight line

Equipment and furniture are claimed as an expense and not included in the balance sheet.

2 Going concern, winding up or dissolution of the charity

If the charity were to be dissolved or wound up the trustees would pass any net assets to similar organisations and deserving causes.

The charity relies on donations from local community and trustees expect the charity to continue for the next 12 months from the date of signing the accounts.

3 Analysis of incoming resources and analysis of direct charity expenses and administration costs	2021 £	2020 £
Grants and appeal funds	65,271	-
Donations and fees	51,036	164,371
<i>(See page 12 for analysis of sources of income and expenditure).</i>	<u>116,307</u>	<u>164,371</u>
	£	£
Direct charitable expenditure	71,447	96,225
Management and administration	55,801	34,064
<i>(See page 12 for analysis of sources of income and expenditure).</i>	<u>127,248</u>	<u>130,289</u>

Numbers of full and part time employees or their time equivalents

Engaged on charitable activities -Full Time	3	3
Engaged on charitable activities -Part Time	<u>10</u>	<u>10</u>
	£	£
Wages and salaries	62,300	68,917
(including social security costs)	-	-
	<u>62,300</u>	<u>68,917</u>

There were no fees or other remuneration payable to trustees

There were no employees with emoluments in excess of £50,000 per annum

4 Auditor and their fees	2021 £	2020 £
Audit fees	750	750
	<u>750</u>	<u>750</u>

Shahbaz Munir is the statutory auditor and the audit report is clean (unqualified).

Munir Chaudry Associates are the audit firm.

5 Tangible functional fixed assets

	Land and buildings £	FA - Intangible £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2020	1,067,683	-	-	1,067,683
Additions	333,600	-	-	333,600
At 31 March 2021	<u>1,401,283</u>	<u>-</u>	<u>-</u>	<u>1,401,283</u>
Depreciation				
At 1 April 2020	206,140	-	-	206,140
Charge for the year	55,051	-	-	55,051
At 31 March 2021	<u>261,191</u>	<u>-</u>	<u>-</u>	<u>261,191</u>
Net book value				
At 31 March 2021	<u>1,140,092</u>	<u>-</u>	<u>-</u>	<u>1,140,092</u>
At 31 March 2020	<u>861,543</u>	<u>-</u>	<u>-</u>	<u>861,543</u>

Land and buildings are being depreciated at 4%.

6 Analysis of assets and liabilities representing each of the charity's funds

At 31 March 2021 (Current year)	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible fixed assets	1,140,092	-	-	1,140,092
Current Assets	6,728	-	-	6,728
Current Liabilities (creditors)	(314,918)	-	-	(314,918)
Long Term Liabilities (creditors)	-	-	-	-
	<u>831,902</u>	<u>-</u>	<u>-</u>	<u>831,902</u>

At 31 March 2020 (Previous year)	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible fixed assets	861,543	-	-	861,543
Current Assets	258,318	-	-	258,318
Current Liabilities (creditors)	(277,018)	-	-	(277,018)
Long Term Liabilities (creditors)	-	-	-	-
	<u>842,843</u>	<u>-</u>	<u>-</u>	<u>842,843</u>

7 Stock

	2021 £	2020 £
Closing stock	<u>-</u>	<u>-</u>

8 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals (audit fees unpaid)	5,918	4,018
Deferred income	-	-
Other creditors (private loans repayable on demand)	309,000	273,000
	<u>314,918</u>	<u>277,018</u>

Notes to the Accounts for the year ended 31 March 2021

9 Transactions with related parties	2021	2020
	£	£
There were none in the period.	-	-

10 Movement in Funds

	Balance at 31 March 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Restricted Funds	-	-	-	-	-
Total restricted funds	-	-	-	-	-
Unrestricted funds	842,843	116,307	(127,248)	-	831,902
Total funds	842,843	116,307	(127,248)	-	831,902

11 Ultimate control

Ultimate control rests with the Trustees.

**IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION
(THORNBURY MOSQUE)**
Schedule to the Statement of Financial Activities
for the year ended 31 March 2021

Charity No. 1128472

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>	<i>Prior Period Total Funds</i>
Incoming Resources				
			2021	2020
	£	£	£	£
Grants, Legacies and Donations				
Appeal funds received/ boxed donations	1,120	-	1,120	13,442
Friday collections (Juma)	10,815	-	10,815	33,193
Donations booked	18,280	-	18,280	33,311
Madrasah fees	12,527	-	12,527	71,660
Grants	65,271	-	65,271	-
Misc donations (direct debits)	2,635	-	2,635	6,942
Gift aid	5,659	-	5,659	5,823
Total Grants, Legacies & Donations Received	116,307		116,307	164,371
Charitable expenditure				
			£	£
Direct charitable expenditure				
Appeals paid	-	-	-	-
Staff wages	62,300	-	62,300	68,917
Madrasah expenses	-	-	-	4,576
Rates and water (Yorkshire water)	765	-	765	1,054
Light and Heat	5,537	-	5,537	3,321
Insurances	-	-	-	2,149
Repairs and maintenance	2,485	-	2,485	15,848
Payroll and accountants costs	360	-	360	360
Telephone, internet and software	-	-	-	-
Volunteers costs	-	-	-	-
Bank charges	-	-	-	-
	71,447	-	71,447	96,225
Management and administration of the charity				
Depreciation of assets	55,051	-	55,051	33,314
Audit/ Independent examiner fees	750	-	750	750
	55,801	-	55,801	34,064
Total expenditure (Includes accruals)	127,248	-	127,248	130,289
Surplus / (deficit) for the year	(10,941)	-	(10,941)	34,082