

# WERNETH JAMIA MASJID

England & Wales · Charity number 1137058

## Details

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**Other names** WJM

**Status** Registered

**Legal form** Other

**Registered** 2010-07-26

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

## Contact

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**Address** 116 Manchester Road  
Oldham  
OL9 7AX

**Phone** 07973282607

**Email** [wernethjamiamasjid2023@gmail.com](mailto:wernethjamiamasjid2023@gmail.com)

**Website** <http://www.wernethjamiamasjid.org.uk/>

## Activities

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**Objects:** 3.1 TO ADVANCE THE UNDERSTANDING AND PRACTICES OF THE ISLAMIC RELIGION FOR THE BENEFIT FOR THE PUBLIC IN ACCORDANCE WITH THE HOLY QURAN, HADITH AND THE SUNNAH OF THE PROPHET MOHAMMED (SAAW) ACCORDING TO THE HANFI DEOBAND SCHOOL OF THOUGHT AND TO PROVIDE AND MAINTAIN SUITABLE FACILITIES FOR ISLAMIC RELIGIOUS WORSHIP AND THE DUE PERFORMANCE OF THE RITES OF: - FOR FURTHER CLARIFICATION SEE ACTIVITY SECTION3.2 PROVIDING AND MAINTAINING ACCOMMODATION AND SUITABLE FACILITIES FOR THE RELIGIOUS EDUCATIONAL OF THE MUSLIM COMMUNITY AND NON MUSLIM COMMUNITY IN OLDHAM.: - FOR FURTHER CLARIFICATION SEE ACTIVITY SECTION3.3 TO PROVIDE MAINTAIN AND DEVELOP ACCOMMODATION WHERE THE RELIGIOUS ASPIRATIONS AND NEEDS OF THE MUSLIM COMMUNITY CAN BE CATERED FOR: - FOR FURTHER CLARIFICATION SEE ACTIVITY SECTION

**Activities:** The Main activity of the charity is to provide the loacal muslim community a place of worship and religious guidance to both muslim & non muslim members of the community. The organisation are currently in the process of building a new buiding for religous and community activities. The total estimated cost of this project will be approximately ?2 million pound.

## Classification

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- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Oldham

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£410,873	£14,881	-	-
2024-03-31	£284,284	£11,881	-	-
2023-03-31	£200,052	£1,086	-	-
2022-03-31	£136,343	£14,281	-	-
2021-03-31	£272,846	£19,365	-	-

## Trustees

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Name	Role	Appointed
MOHAMMED SHOHAIB ATA AWUL RAHMAN		2026-06-05
Malik Abdul Rehman		2022-07-01
SAJID ALI		2026-06-05
TAYYIB IQBAL		2026-06-05
Zakir Hussain		2022-07-01

**WERNETH JAMIA MASJID**

England & Wales - Charity number 1137058

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# Accounts

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**WERNETH JAMIA MASJID**

**ACCOUNTS FOR THE YEAR ENDED**

**31 MARCH 2025**

**Registered Charity No: 1137058**

**Whitegate & Co Accountants  
Chartered Certified Accountants & Tax Advisers  
104 Broughton Lane  
Salford  
Manchester  
M7 1UF**

# WERNETH JAMIA MASJID

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2-4	Trustees Report
5	Statement of Trustees' responsibilities for the accounts
6	Independent Review
7	Statement of financial activities
8	Balance Sheet
9-14	Notes to the accounts

**TRUSTEES AND PROFESSIONAL ADVISORS**

**TRUSTEES:**

Mohammed Khan  
Moahmmed Farman  
Malik Abdul Rehman  
Zakir Hussain  
Nisar Ahmed

**MAIN OFFICE:**

116 Manchester Road  
Werneth  
Oldham  
OL9 7AX

**CHARITY NUMBER:**

1137058

**ACCOUNTANTS:**

Whitegate & Co Accountants  
Chartered Certified Accountants & Tax Advisers  
104 Broughton Lane  
Salford  
Manchester  
M7 1UF

The Trustees present their report and financial statements of the charity for the year ended 31 Mar 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2015).

### **STATUS**

Werneth Jamia Masjid is a registered charity under the charity number 1137058. It has no taxable activities and therefore not liable to UK taxation. It is, however, unable to reclaim VAT on expenditure incurred.

### **PRINCIPAL ACTIVITIES**

The principal activity of the charity in the year under review was providing range of activities related to practice of Islam.

### **STRUCTURE GOVERNANCE AND MANAGEMENT**

#### **Organizational structure**

The Charity management committee are responsible for the general control and management of the charity. The trustees give their time freely and receive no remunerations or other benefits for their role as trustees of the organization. The trustees meet together as a body on a quarterly basis but will meet more often when required and are responsible for all decisions making in relation to running of the organization and its activities. To assist in the running of the organization the trustees are supported by a committee of volunteers and to help in certain aspect of the charities work.

#### **Recruitment And Appointment of Trustees**

The existing trustees are responsible for the recruitment of new trustees and offer an open invitation to all its members and volunteers to nominate themselves to become trustees of the organization. In this process of recruitment, the trustees will seek the views & recommendation of the elders and the Imams of the masjid regarding potential new trustees and their suitability to the post of trustee. Nominees to the trustee position are expected to be of good reputation with no blemishes on their reputation and, regular attendees of the masjid and regular attendees of events and functions organized by the masjid. All potential new trustees are invited to trustee meetings as observers and made aware of the role and scope of responsibilities that a trustee is expected to have by the organization and under the Charities Act. If all agree that the new trustee is capable of the role of trustee and the new trustee agrees to taking the role, then the trustee will be officially nominated as a trustee of the organization at the next meeting of the trustees. This process allows due consideration of an individual's eligibility, personal competence, specialist knowledge and standing within the community.

### **INDUCTION**

Following appointment of a trustee, that individual will be introduced to their new role, they will be given a copy of the WJM Constitution, and all policies and procedures adopted by the organization. Trustees will also be directed to publications produced by the charity commission. This ensures that all new trustees are aware of the scope of their responsibilities under the Charities act. Initially new trustees will shadow existing trustees in their role and help deliver project, which fulfil the organizations objectives.

### **RISK MANAGEMENT**

The trustees review all risks involved in running a charity on a regular basis and are satisfied that there are systems in place to manage any risks associated with running the organizations. Insurance cover is in place and all staff and trustees are CRB checked to ensure vulnerable groups are protected accessing the organization activities.

### **OBJECTIVES AND ACTIVITIES**

The three key objectives of the Werneth Jamia Masjid are summarized as follows: -

1. To advance the understanding and practices of the Islamic faith in accordance with the Quran, Hadith and Sunnah of the prophet Muhammad (Sallallahu Alaiyhi Wassallam) and to provide and maintain suitable facilities for Islamic religious worship and the due performance of the rites of Islam
2. Provide suitable religious education for the Muslim and non-Muslim communities of Oldham.
3. Provide and maintain materials and accommodation where the religious aspirations of the Muslim community can be catered for.

The organizations objectives reflect our faith and the need of our community. The trustees and the organization review this need on a regular basis. Due to our current facilities our provision is limited to primarily providing prayer facilities for our local community and a limited education facility for local the local community.

### **NEW BUILDING**

The Werneth area of Oldham has a large Muslim community which has substantially grown over the years. The Masjid is now operating at full capacity and in response, the community and the management committee have decided to embark on a new phase of development, which will be the building of a new purpose-built Masjid and educational center adjacent to the existing building. Land has been acquired from the Local authority at and planning permission has been achieved.

The new Masjid and Educational center have been designed with education and social welfare central to its day to-day provision and will accommodate up to 1500 additional worshipers and a major expansion in our educational facilities for both the Muslim and non-Muslim communities. New techniques in Islamic education and dawah will be developed to utilize modern technology such as computers and digital technologies to propagate the peaceful message of Islam.

The Masjid will comprise of 4 floors with the following provisions:

1. The first floor will be dedicated for community activities, e.g., recreational activities for the youth.
2. The second floor will be used for the five daily prayers and house an Islamic library.
3. The third floor will be dedicated for Islamic activities for women and girls and will provide separate access to the building.
4. The fourth floor will accommodate the Madrassah for children from the local community and surrounding areas.

### **CURRENT PROVISION**

The masjid provides a range of activities related to practice of Islam, this varies throughout the year depending on prominent dates.

Prayers: -The organization main activity is to provide five daily prayer and all activities associated with them. During the week this will be approximately 150 people at regular prayers and up to 450 people on Friday prayers.

Festivities: The major festivities will be in the month of Ramadan (The month of fasting) where the Masjid will put on additional prayers and fast opening events on a daily basis

Funeral services: The masjid will lead the funeral of any member of its congregation and will support to the families affected by bereavement and the relive the families of arranging funeral prayers and burial where necessary. We would also support any emergency burial of none members of the masjid where a need arises.

Nikah (civil marriages): The masjid provides Muslim couples with an appropriate Nikah (civil marriage service) for its members and their families.

Quran Classes: The Masjid provides a supplementary school for 2 hour every weekday evening for people wishing to learn the Quran.

### **FINANCIAL REVIEW**

#### Reserves and fund raising

The trustees have put in place a reserve policy of holding reserve fund for operating the masjid for 3 months. The masjid main attention is on fundraising the funds required to build the new building. The aim is to raise £2 million in total through various fund-raising activities including lump sum donation, regular giving, fundraising events, charity shop, fundraising boxes, interest free loans, sponsorship event and TV and radio appeals. The organizations main source of income currently has been fundraising through its own membership.

This amount to a large increase in the organizations on previous years we hope it's the beginning of better to come as the plans in place for a larger building will need substantial new streams of fundraising revenue to receive to successfully complete the expansion plan the organization holds.

### **INVESTMENTS**

The organization has no long term or short-term investment policies. Our cash reserves are kept in the organization deposit account. The key for the organization is to provide a suitable facility for the practice of our faith and the delivery of a suitable education program for the local community. We hope that the administration of the existing facilities will come from fundraising & giving.

#### Future Plan:

1. As mentioned previously the building of new facilities is a key development for the future.
2. Opening a fund rising charity shop
3. TV and radio fundraising appeal
4. Developing a community activities program

**Trustees responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing the annual report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Practice).

The law applicable to Charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing the accounts, the Trustees are required to;

- 1 Select suitable accounting principles and then apply them consistently;
- 2 Observe the methods and principles in the applicable Charities SORP;
- 3 Make judgements and estimates that are reasonable and prudent;
- 4 State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- 5 Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by;



**Zakir Hussain**  
Trustee

Date: 16/01/2026

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WERNETH JAMIA MASJID FOR THE YEAR ENDED 31 MAR 2025**

I report to the trustees on my examination of the accounts of WERNETH JAMIA MASJID (the charity) for the year ended 31 Mar 2025.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

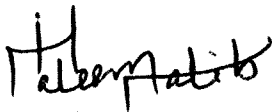
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**Muhammad Haleem Talib**  
Independent Examiner

**Whitegate & Co Accountants**  
104 Broughton Lane  
Salford  
Manchester  
M7 1UF

Date: 16/01/2026

## Statement of Financial Activities

For the year ended 31 March 2025

	Notes	2025 £	2024 £
<b>INCOMING RESOURCES</b>			
INCOME FOR THE YEAR	6	410,873.37	284,284.45
		410,873.37	284,284.45
<b>LESS: RESOURCES EXPENDED</b>			
Cost of generating funds			
Expenditure on charitable activities	6	14,880.54	11,880.81
<b>TOTAL RESOURCES EXPENDED</b>		14,880.54	11,880.81
<b>NET INCOME FOR THE YEAR</b>		395,992.83	272,403.64
<b>BALANCE BROUGHT FORWARD</b>		2,231,269.89	1,958,866.25
<b>BALANCE CARRIED FORWARD</b>		<b>2,627,262.72</b>	<b>2,231,269.89</b>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

## BALANCE SHEET

At 31 March 2025

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible Assets	3	2,616,188.95	2,168,763.20
<b>CURRENT ASSETS</b>			
Debtors	4	211,073.77	262,506.69
Cash at bank and in hand		211,073.77	262,506.69
<b>CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR</b>	5		
Loan		200,000.00	200,000.00
		200,000.00	200,000.00
<b>NET CURRENT ASSETS</b>		11,073.77	62,506.69
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>2,627,262.72</u>	<u>2,231,269.89</u>
<b>ACCUMULATED FUNDS</b>			
Funds brought forward	7	2,231,269.89	1,958,866.25
Reserves for current year	7	395,992.83	272,403.64
		<u>2,627,262.72</u>	<u>2,231,269.89</u>

We approve these accounts and confirm that we have made available all the information and explanations for their preparation.



Trustee  
Zakir Hussain

Date: 16/01/2026

**WERNETH JAMIA MASJID**

England & Wales - Charity number 1137058

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# Accounts

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**WERNETH JAMIA MASJID**

**ACCOUNTS FOR THE YEAR ENDED**

**31 MARCH 2024**

**Registered Charity No: 1137058**

**Whitegate & Co Accountants  
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OL9 7AX

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### **FINANCIAL REVIEW**

#### **Reserves and fund raising**

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#### **Future Plan:**

1. As mentioned previously the building of new facilities is a key development for the future.
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4. Developing a community activities program

**Trustees responsibilities in relation to the financial statements**

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- 3 Make judgements and estimates that are reasonable and prudent;
- 4 State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
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The trustees are responsible for keeping proper accounting records that 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 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by;



**Zakir Hussain**  
Trustee

Date: 10/02/2025

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WERNETH JAMIA MASJID FOR THE YEAR ENDED 31 MAR 2024**

I report to the trustees on my examination of the accounts of WERNETH JAMIA MASJID (the charity) for the year ended 31 Mar 2024.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

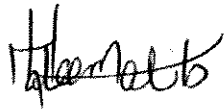
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Muhammad Haleem Talib  
Independent Examiner

Whitegate & Co Accountants  
104 Broughton Lane  
Salford  
Manchester  
M7 1UF

Date: 10/02/2025

## Statement of Financial Activities

For the year ended 31 March 2024

	Notes	2024 £	2023 £
<b>INCOMING RESOURCES</b>			
INCOME FOR THE YEAR	6	284,284.45	197,521.20
		284,284.45	197,521.20
<b>LESS: RESOURCES EXPENDED</b>			
Cost of generating funds			
Expenditure on charitable activities	6	11,880.81	(1,445.07)
<b>TOTAL RESOURCES EXPENDED</b>		11,880.81	(1,445.07)
<b>NET INCOME FOR THE YEAR</b>		272,403.64	198,966.27
<b>BALANCE BROUGHT FORWARD</b>		1,958,866.25	1,759,899.98
<b>BALANCE CARRIED FORWARD</b>		<u>2,231,269.89</u>	<u>1,958,866.25</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**BALANCE SHEET**

At 31 March 2024

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible Assets	3	2,168,763.20	1,799,993.90
<b>CURRENT ASSETS</b>			
Debtors	4	-	-
Cash at bank and in hand		262,506.69	158,872.35
		<u>262,506.69</u>	<u>158,872.35</u>
<b>CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR</b>			
Loan	5	200,000.00	-
		<u>200,000.00</u>	
<b>NET CURRENT ASSETS</b>		62,506.69	158,872.35
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><u>2,231,269.89</u></u>	<u><u>1,958,866.25</u></u>
<b>ACCUMULATED FUNDS</b>			
Funds brought forward	7	1,958,866.25	1,759,899.98
Reserves for current year	7	272,403.64	198,966.27
		<u><u>2,231,269.89</u></u>	<u><u>1,958,866.25</u></u>

We approve these accounts and confirm that we have made available all the information and explanations for their preparation.



Trustee  
Zakir Hussain

Date : 10/02/2025

## 1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### **Basis of accounting**

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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and Charities Act 2011.

### **Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

### **Income recognition**

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.

### **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), general volunteer time is not recognised; 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.

**Current asset investments**

The charity holds no investments

**Taxation**

The charity is exempt from corporation tax on its charitable activities

**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 charity's work or for specific projects being undertaken by the charity.

**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:

Expenditure on charitable activities includes the costs undertaken to further the process of the charity and their associated support costs.

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

**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 charity's programmes and activities.

**Operating leases**

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

**Tangible fixed assets**

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Fixtures & Equipment	25% on cost
Computers & Equipment	25% on cost
Play Equipment	25% on cost

**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.

**Cash at bank and at hand**

The charity's cash at bank and in hand includes the availability of funds as at 31 March 2024.

**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.

**Financial instruments**

The charity 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.

**NOTES TO THE ACCOUNTS**  
For the year ended 31 March 2024

**3. TANGIBLE FIXED ASSETS**

	Other Equipment £	Land & Building £	TOTAL £
COST			
At 1 April 2023	5,500.00	1,794,493.90	1,799,993.90
Additions		368,769.30	368,769.30
At 31 March 2024	5,500.00	2,163,263.20	2,168,763.20
 <b>NET BOOK VALUE</b>			
At 31 March 2024	5,500.00	2,163,263.20	2,168,763.20
At 1 April 2023	5,500.00	1,794,493.90	1,799,993.90

**4. DEBTORS**

	2024 £	2023 £
Other Debtor	-	-
	-	-

**5. CREDITORS**

	2024 £	2023 £
PAYE & NIC control account	-	-
Wages control account	-	-
Interest free community loans	200,000.00	-
	200,000.00	-

WERNETH JAMIA MASJID

NOTES TO THE ACCOUNTS

For the year ended 31 March 2024

6. ANALYSIS OF INCOME AND EXPENDITURE

	2024	2023
<b>Income</b>		
Incoming resources from generated funds		
Voluntary income	284,284.45	197,521.20
	<u>284,284.45</u>	<u>197,521.20</u>
<b>Expenditure on charitable activities;</b>		
Water rates	447.94	187.56
Heat and light	11,252.87	(2,531.46)
Bank Charges	180.00	274.83
Sundry expense	-	624.00
	<u>11,880.81</u>	<u>(1,445.07)</u>
<b>NET INCOME</b>	<b><u>272,403.64</u></b>	<b><u>198,966.27</u></b>
<b>FUNDS BROUGHT FORWARD</b>	1,958,866.25	1,759,899.98
<b>FUNDS CARRIED FORWARD</b>	<b><u>2,231,269.89</u></b>	<b><u>1,958,866.25</u></b>

## NOTES TO THE ACCOUNTS

For the year ended 31 March 2024

## 7. ACCUMULATED FUNDS

	TOTAL £
Balance at 31 March 2023	1,958,866.25
Net income	272,403.64
Balance at 31 March 2024	<u>2,231,269.89</u>

## 8. CONTROLLING PARTY

Charity in under the share control of Trustees named on page 1 of the accounts.

**WERNETH JAMIA MASJID**

England & Wales - Charity number 1137058

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# Accounts

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**WERNETH JAMIA MASJID**

**ACCOUNTS FOR THE YEAR ENDED**

**31 MARCH 2023**

**Registered Charity No: 1137058**

**Whitegate & Co Accountants  
Chartered Certified Accountants & Tax Advisers  
104 Broughton Lane  
Salford  
Manchester  
M7 1UF**

# WERNETH JAMIA MASJID

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1	Trustees and Professional Advisors
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5	Statement of Trustees' responsibilities for the accounts
6	Independent Review
7	Statement of financial activities
8	Balance Sheet
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**TRUSTEES AND PROFESSIONAL ADVISORS**

**TRUSTEES:**

Mohammed Khan  
Moahmmed Farman  
Malik Abdul Rehman  
Zakir Hussain  
Nisar Ahmed

**MAIN OFFICE:**

116 Manchester Road  
Werneth  
Oldham  
OL9 7AX

**CHARITY NUMBER:**

1137058

**ACCOUNTANTS:**

Whitegate & Co Accountants  
Chartered Certified Accountants & Tax Advisers  
104 Broughton Lane  
Salford  
Manchester  
M7 1UF

The Trustees present their report and financial statements of the charity for the year ended 31 Mar 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2015).

### **STATUS**

Werneth Jamia Masjid is a registered charity under the charity number 1137058. It has no taxable activities and therefore not liable to UK taxation. It is, however, unable to reclaim VAT on expenditure incurred.

### **PRINCIPAL ACTIVITIES**

The principal activity of the charity in the year under review was providing range of activities related to practice of Islam.

### **STRUCTURE GOVERNANCE AND MANAGEMENT**

#### **Organizational structure**

The Charity management committee are responsible for the general control and management of the charity. The trustees give their time freely and receive no remunerations or other benefits for their role as trustees of the organization. The trustees meet together as a body on a quarterly basis but will meet more often when required and are responsible for all decisions making in relation to running of the organization and its activities. To assist in the running of the organization the trustees are supported by a committee of volunteers and to help in certain aspect of the charities work.

#### **Recruitment And Appointment of Trustees**

The existing trustees are responsible for the recruitment of new trustees and offer an open invitation to all its members and volunteers to nominate themselves to become trustees of the organization. In this process of recruitment, the trustees will seek the views & recommendation of the elders and the Imams of the masjid regarding potential new trustees and their suitability to the post of trustee. Nominees to the trustee position are expected to be of good reputation with no blemishes on their reputation and, regular attendees of the masjid and regular attendees of events and functions organized by the masjid. All potential new trustees are invited to trustee meetings as observers and made aware of the role and scope of responsibilities that a trustee is expected to have by the organization and under the Charities Act. If all agree that the new trustee is capable of the role of trustee and the new trustee agrees to taking the role, then the trustee will be officially nominated as a trustee of the organization at the next meeting of the trustees. This process allows due consideration of an individual's eligibility, personal competence, specialist knowledge and standing within the community.

### **INDUCTION**

Following appointment of a trustee, that individual will be introduced to their new role, they will be given a copy of the WJM Constitution, and all policies and procedures adopted by the organization. Trustees will also be directed to publications produced by the charity commission. This ensures that all new trustees are aware of the scope of their responsibilities under the Charities act. Initially new trustees will shadow existing trustees in them role and help deliver project, which fulfil the organizations objectives.

### **RISK MANAGEMENT**

The trustees review all risks involved in running a charity on a regular basis and are satisfied that there are systems in place to manage any risks associated with running the organizations. Insurance cover is in place and all staff and trustees are CRB checked to ensure vulnerable groups are protected accessing the organization activities.

### **OBJECTIVES AND ACTIVITIES**

The three key objectives of the Werneth Jamia Masjid are summarized as follows: -

1. To advance the understanding and practices of the Islamic faith in accordance with the Quran, Hadith and Sunnah of the prophet Muhammad (Sallallahu Alaiyhi Wassallam) and to provide and maintain suitable facilities for Islamic religious worship and the due performance of the rites of Islam
2. Provide suitable religious education for the Muslim and non-Muslim communities of Oldham.
3. Provide and maintain materials and accommodation where the religious aspirations of the Muslim community can be catered for.

The organizations objectives reflect our faith and the need of our community. The trustees and the organization review this need on a regular basis. Due to our current facilities our provision is limited to primarily providing prayer facilities for our local community and a limited education facility for local the local community.

### **NEW BUILDING**

The Werneth area of Oldham has a large Muslim community which has substantially grown over the years. The Masjid is now operating at full capacity and in response, the community and the management committee have decided to embark on a new phase of development, which will be the building of a new purpose-built Masjid and educational center adjacent to the existing building. Land has been acquired from the Local authority at and planning permission has been achieved.

The new Masjid and Educational center have been designed with education and social welfare central to its day to-day provision and will accommodate up to 1500 additional worshippers and a major expansion in our educational facilities for both the Muslim and non-Muslim communities. New techniques in Islamic education and dawah will be developed to utilize modern technology such as computers and digital technologies to propagate the peaceful message of Islam.

The Masjid will comprise of 4 floors with the following provisions:

1. The first floor will be dedicated for community activities, e.g., recreational activities for the youth.
2. The second floor will be used for the five daily prayers and house an Islamic library.
3. The third floor will be dedicated for Islamic activities for women and girls and will provide separate access to the building.
4. The fourth floor will accommodate the Madrassah for children from the local community and surrounding areas.

### **CURRENT PROVISION**

The masjid provides a range of activities related to practice of Islam, this varies throughout the year depending on prominent dates.

Prayers: -The organization main activity is to provide five daily prayer and all activities associated with them. During the week this will be approximately 150 people at regular prayers and up to 450 people on Friday prayers.

Festivities: The major festivities will be in the month of Ramadan (The month of fasting) where the Masjid will put on additional prayers and fast opening events on a daily basis

Funeral services: The masjid will lead the funeral of any member of its congregation and will support to the families affected by bereavement and the relive the families of arranging funeral prayers and burial where necessary. We would also support any emergency burial of none members of the masjid where a need arises.

Nikah (civil marriages): The masjid provides Muslim couples with an appropriate Nikah (civil marriage service) for its members and their families.

Quran Classes: The Masjid provides a supplementary school for 2 hour every weekday evening for people wishing to learn the Quran.

## **FINANCIAL REVIEW**

### Reserves and fund raising

The trustees have put in place a reserve policy of holding reserve fund for operating the masjid for 3 months. The masjid main attention is on fundraising the funds required to build the new building. The aim is to raise £2 million in total through various fund-raising activities including lump sum donation, regular giving, fundraising events, charity shop, fundraising boxes, interest free loans, sponsorship event and TV and radio appeals. The organizations main source of income currently has been fundraising through its own membership.

This amount to a large increase in the organizations on previous years we hope it's the beginning of better to come as the plans in place for a larger building will need substantial new streams of fundraising revenue to receive to successfully complete the expansion plan the organization holds.

## **INVESTMENTS**

The organization has no long term or short-term investment policies. Our cash reserves are kept in the organization deposit account. The key for the organization is to provide a suitable facility for the practice of our faith and the delivery of a suitable education program for the local community. We hope that the administration of the existing facilities will come from fundraising & giving.

### Future Plan:

1. As mentioned previously the building of new facilities is a key development for the future.
2. Opening a fund rising charity shop
3. TV and radio fundraising appeal
4. Developing a community activities program

**Trustees responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing the annual report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Practice).

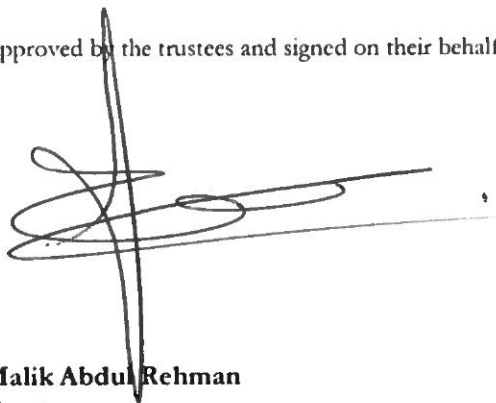
The law applicable to Charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing the accounts, the Trustees are required to;

- 1 Select suitable accounting principles and then apply them consistently;
- 2 Observe the methods and principles in the applicable Charities SORP;
- 3 Make judgements and estimates that are reasonable and prudent;
- 4 State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- 5 Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by;



**Malik Abdul Rehman**  
**Trustee**

**Date:** 14 - 05 - 2024

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WERNETH JAMIA MASJID FOR THE YEAR ENDED 31 MAR 2023**

I report to the trustees on my examination of the accounts of WERNETH JAMIA MASJID (the charity) for the year ended 31 Mar 2023.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**Muhammad Haleem Talib**  
Independent Examiner

**Whitegate & Co Accountants**  
104 Broughton Lane  
Salford  
Manchester  
M7 1UF

Date: 14-05-2024

## Statement of Financial Activities

For the year ended 31 March 2023

	Notes	2023		2022	
		£	£	£	£
<b>INCOMING RESOURCES</b>					
		Restricted	General	Restricted	General
INCOME FOR THE YEAR	6		197,521.20		136,343.00
		-	197,521.20	-	136,343.00
<b>LESS: RESOURCES EXPENDED</b>					
<b>Cost of generating funds</b>					
Expenditure on charitable activities	6		(1,445.07)		14,281.00
<b>TOTAL RESOURCES EXPENDED</b>		-	(1,445.07)	-	14,281.00
<b>NET INCOME FOR THE YEAR</b>			198,966.27		122,062.00
<b>BALANCE BROUGHT FORWARD</b>			1,759,900.26		1,637,838.26
<b>BALANCE CARRIED FORWARD</b>		-	<b>1,958,866.53</b>	-	<b>1,759,900.26</b>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**BALANCE SHEET**

At 31st March 2023

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible Assets	3	1,799,994.18	1,671,371.78
<b>CURRENT ASSETS</b>			
Debtors	4	-	-
Cash at bank and in hand		158,872.35	88,528.48
		<u>158,872.35</u>	<u>88,528.48</u>
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	5	-	-
Creditors		-	-
<b>NET CURRENT ASSETS</b>		158,872.35	88,528.48
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>1,958,866.53</b></u>	<u><b>1,759,900.26</b></u>
<b>ACCUMULATED FUNDS</b>			
Unrestricted funds brought forward	7	1,759,900.26	1,637,838.26
Unrestricted reserves for current year	7	198,966.27	122,062.00
		<u><b>1,958,866.53</b></u>	<u><b>1,759,900.26</b></u>

We approve these accounts and confirm that we have made available all the information and explanations for their preparation.

Trustee  
Malik Abdul Rehman

Date :

## **1. ACCOUNTING POLICIES**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### **Basis of accounting**

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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and Charities Act 2011.

### **Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

### **Income recognition**

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.

### **Donated services and facilities**

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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.

**Current asset investments**

The charity holds no investments

**Taxation**

The charity is exempt from corporation tax on its charitable activities

**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.

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Expenditure is classified under the following activity headings:

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

**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 charity's programmes and activities.

**Operating leases**

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

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Play Equipment	25% on cost

**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.

**Cash at bank and at hand**

The charity's cash at bank and in hand includes the availability of funds as at 31<sup>st</sup> March 2023.

**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.

**Financial instruments**

The charity 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.

**NOTES TO THE ACCOUNTS**  
For the year ended 31 March 2023

**3. TANGIBLE FIXED ASSETS**

	Other Equipment £	Land & Building £	TOTAL £
<b>COST</b>			
At 1 April 2022	5,500	1,665,872	1,671,372
Additions		128,622	128,622
At 31 March 2023	5,500	1,794,494	1,799,994
 <b>NET BOOK VALUE</b>			
At 31 March 2023	5,500	1,794,494	1,799,994
At 1 April 2022	5,500	1,665,872	1,671,372

**4. DEBTORS**

	2023 £	2022 £
Other Debtor	0	0
	0	0

**5. CREDITORS**

	2023 £	2022 £
PAYE & NIC control account	0	0
Wages control account	0	0
Interest free community loans	0	0
	0	0

## NOTES TO THE ACCOUNTS

For the year ended 31 March 2023

## 6. ANALYSIS OF INCOME AND EXPENDITURE

Income	31 March 2023			31 March 2022		
	General	Restr- icted	Total	General	Restr- icted	Total
Incoming resources from generated funds						
Voluntary income	197,521		197,521	136,343		136,343
	<u>197,521</u>	<u>-</u>	<u>197,521</u>	<u>136,343</u>	<u>-</u>	<u>136,343</u>
<b>Expenditure on charitable activities;</b>						
Insurance	-		-	-		-
Water rates	188		188	459		459
Heat and light	- 2,531		- 2,531	12,896		12,896
Wages - Casual	-		-	-		-
Repaires	-		-	-		-
Bank Charges	275		275	-		-
Sundry expense	624		624	926		926
	<u>- 1,445</u>	<u>-</u>	<u>- 1,445</u>	<u>14,281</u>	<u>-</u>	<u>14,281</u>
<b>NET INCOME</b>	<b><u>198,966</u></b>	<b><u>-</u></b>	<b><u>198,966</u></b>	<b><u>122,062</u></b>	<b><u>-</u></b>	<b><u>122,062</u></b>
<b>FUNDS BROUGHT FORWARD</b>	<b>1,759,900</b>		<b>1,759,900</b>	<b>1,637,838</b>		<b>1,637,838</b>
<b>FUNDS CARRIED FORWARD</b>	<b><u>1,958,867</u></b>	<b><u>-</u></b>	<b><u>1,958,867</u></b>	<b><u>1,759,900</u></b>	<b><u>-</u></b>	<b><u>1,759,900</u></b>

## NOTES TO THE ACCOUNTS

For the year ended 31 March 2023

## 7. ACCUMULATED FUNDS

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL £
Balance at 31 March 2022	1,759,900	-	1,759,900
Net income	198,966	-	198,966
Balance at 31 March 2023	<u>1,958,867</u>	<u>-</u>	<u>1,958,867</u>

## 8. CONTROLLING PARTY

Charity in under the share control of Trustees named on page 1 of the accounts.

**WERNETH JAMIA MASJID**

England & Wales - Charity number 1137058

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# Accounts

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**WERNETH JAMIA MASJID**

**ACCOUNTS FOR THE YEAR ENDED**

**31 MARCH 2022**

**Registered Charity No: 1137058**

**Whitegate & Co Accountants  
Chartered Certified Accountants & Tax Advisers  
104 Broughton Lane  
Salford  
Manchester  
M7 1UF**

# WERNETH JAMIA MASJID

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**TRUSTEES AND PROFESSIONAL ADVISORS**

**TRUSTEES:**

Mohammed Shafiq Khan  
Mohammed Khan  
Moahmmed Farman  
Malik Abdul Rehman  
Zakir Hussain  
Nisar Ahmed

**MAIN OFFICE:**

116 Manchester Road  
Werneth  
Oldham  
OL9 7AX

**CHARITY NUMBER:**

1137058

**ACCOUNTANTS:**

Whitegate & Co Accountants  
Chartered Certified Accountants & Tax Advisers  
104 Broughton Lane  
Salford  
Manchester  
M7 1UF

The Trustees present their report and financial statements of the charity for the year ended 31 Mar 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2015).

### **STATUS**

Werneth Jamia Masjid is a registered charity under the charity number 1137058. It has no taxable activities and therefore not liable to UK taxation. It is, however, unable to reclaim VAT on expenditure incurred.

### **PRINCIPAL ACTIVITIES**

The principal activity of the charity in the year under review was providing range of activities related to practice of Islam.

### **STRUCTURE GOVERNANCE AND MANAGEMENT**

#### Organizational structure

The Charity management committee are responsible for the general control and management of the charity. The trustees give their time freely and receive no remunerations or other benefits for their role as trustees of the organization. The trustees meet together as a body on a quarterly basis but will meet more often when required and are responsible for all decisions making in relation to running of the organization and its activities. To assist in the running of the organization the trustees are supported by a committee of volunteers and to help in certain aspect of the charities work.

#### Recruitment And Appointment of Trustees

The existing trustees are responsible for the recruitment of new trustees and offer an open invitation to all its members and volunteers to nominate themselves to become trustees of the organization. In this process of recruitment, the trustees will seek the views & recommendation of the elders and the Imams of the masjid regarding potential new trustees and their suitability to the post of trustee. Nominees to the trustee position are expected to be of good reputation with no blemishes on their reputation and, regular attendees of the masjid and regular attendees of events and functions organized by the masjid. All potential new trustees are invited to trustee meetings as observers and made aware of the role and scope of responsibilities that a trustee is expected to have by the organization and under the Charities Act. If all agree that the new trustee is capable of the role of trustee and the new trustee agrees to taking the role, then the trustee will be officially nominated as a trustee of the organization at the next meeting of the trustees. This process allows due consideration of an individual's eligibility, personal competence, specialist knowledge and standing within the community.

### **INDUCTION**

Following appointment of a trustee, that individual will be introduced to their new role, they will be given a copy of the WJM Constitution, and all policies and procedures adopted by the organization. Trustees will also be directed to publications produced by the charity commission. This ensures that all new trustees are aware of the scope of their responsibilities under the Charities act. Initially new trustees will shadow existing trustees in them role and help deliver project, which fulfil the organizations objectives.

### **RISK MANAGEMENT**

The trustees review all risks involved in running a charity on a regular basis and are satisfied that there are systems in place to manage any risks associated with running the organizations. Insurance cover is in place and all staff and trustees are CRB checked to ensure vulnerable groups are protected accessing the organization activities.

### **OBJECTIVES AND ACTIVITIES**

The three key objectives of the Werneth Jamia Masjid are summarized as follows: -

To advance the understanding and practices of the Islamic faith in accordance with the Quran, Hadith and Sunnah of the prophet Muhammad (Sallallahu Alaihi Wassallam) and to provide and maintain suitable facilities for Islamic religious worship and the due performance of the rites of Islam

1. Provide suitable religious education for the Muslim and non-Muslim communities of Oldham.
2. Provide and maintain materials and accommodation where the religious aspirations of the Muslim community can be catered for.

The organizations objectives reflect our faith and the need of our community. The trustees and the organization review this need on a regular basis. Due to our current facilities our provision is limited to primarily providing prayer facilities for our local community and a limited education facility for local the local community.

### **NEW BUILDING**

The Werneth area of Oldham has a large Muslim community which has substantially grown over the years. The Masjid is now operating at full capacity and in response, the community and the management committee have decided to embark on a new phase of development, which will be the building of a new purpose-built Masjid and educational center adjacent to the existing building. Land has been acquired from the Local authority at and planning permission has been achieved.

The new Masjid and Educational center have been designed with education and social welfare central to its day to-day provision and will accommodate up to 1500 additional worshipers and a major expansion in our educational facilities for both the Muslim and non-Muslim communities. New techniques in Islamic education and dawah will be developed to utilize modern technology such as computers and digital technologies to propagate the peaceful message of Islam.

The Masjid will comprise of 4 floors with the following provisions:

1. The first floor will be dedicated for community activities, e.g., recreational activities for the youth.
2. The second floor will be used for the five daily prayers and house an Islamic library.
3. The third floor will be dedicated for Islamic activities for women and girls and will provide separate access to the building.
4. The fourth floor will accommodate the Madrassah for children from the local community and surrounding areas.

### **CURRENT PROVISION**

The masjid provides a range of activities related to practice of Islam, this varies throughout the year depending on prominent dates.

Prayers: -The organization main activity is to provide five daily prayer and all activities associated with them. During the week this will be approximately 150 people at regular prayers and up to 450 people on Friday prayers.

Festivities: The major festivities will be in the month of Ramadan (The month of fasting) where the Masjid will put on additional prayers and fast opening events on a daily basis

Funeral services: The masjid will lead the funeral of any member of its congregation and will support to the families affected by bereavement and the relive the families of arranging funeral prayers and burial where necessary. We would also support any emergency burial of none members of the masjid where a need arises.

Nikah (civil marriages): The masjid provides Muslim couples with an appropriate Nikah (civil marriage service) for its members and their families.

Quran Classes: The Masjid provides a supplementary school for 2 hour every weekday evening for people wishing to learn the Quran.

**FINANCIAL REVIEW**

## Reserves and fund raising

The trustees have put in place a reserve policy of holding reserve fund for operating the masjid for 3 months. The masjid main attention is on fundraising the funds required to build the new building.

The aim is to raise £2 million in total through various fund-raising activities including lump sum donation, regular giving, fundraising events, charity shop, fundraising boxes, interest free loans, sponsorship event and TV and radio appeals. The organizations main source of income currently has been fundraising through its own membership.

This amount to a large increase in the organizations on previous years we hope it's the beginning of better to come as the plans in place for a larger building will need substantial new streams of fundraising revenue to receive to successfully complete the expansion plan the organization holds.

**INVESTMENTS**

The organization has no long term or short-term investment policies. Our cash reserves are kept in the organization deposit account. The key for the organization is to provide a suitable facility for the practice of our faith and the delivery of a suitable education program for the local community. We hope that the administration of the existing facilities will come from fundraising & giving.

## Future Plan:

1. As mentioned previously the building of new facilities is a key development for the future.
2. Opening a fund rising charity shop
3. TV and radio fundraising appeal
4. Developing a community activities program

**Trustees responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing the annual report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Practice).

The law applicable to Charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing the accounts, the Trustees are required to;

- 1 Select suitable accounting principles and then apply them consistently;
- 2 Observe the methods and principles in the applicable Charities SORP;
- 3 Make judgements and estimates that are reasonable and prudent;
- 4 State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- 5 Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by;

**Mohammed Shafiq Khan**  
Trustee

Date:

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WERNETH JAMIA MASJID FOR THE YEAR ENDED 31 MAR 2022**

I report to the trustees on my examination of the accounts of WERNETH JAMIA MASJID ('the charity') for the year ended 31 Mar 2022.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**Muhammad Haleem Talib**  
**Independent Examiner**

**Whitegate & Co Accountants**  
**104 Broughton Lane**  
**Salford**  
**Manchester**  
**M7 1UF**

Date: 30/05/2023

## Statement of Financial Activities

For the year ended 31 March 2022

	Notes	2022		2021	
		£	£	£	£
INCOMING RESOURCES		Restricted	General	Restricted	General
INCOME FOR THE YEAR	6		136,343.00		272,846.00
		-	136,343.00	-	272,846.00
<b>LESS: RESOURCES EXPENDED</b>					
Cost of generating funds					
Expenditure on charitable activities	6		14,281.00		19,365.00
<b>TOTAL RESOURCES EXPENDED</b>		-	14,281.00	-	19,365.00
<b>NET INCOME FOR THE YEAR</b>			122,062.00		253,481.00
<b>BALANCE BROUGHT FORWARD</b>			1,637,838.26		1,384,357.26
<b>BALANCE CARRIED FORWARD</b>		-	<b>1,759,900.26</b>	-	<b>1,637,838.26</b>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

## BALANCE SHEET

At 31st March 2022

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible Assets	3	1,671,371.78	1,632,781.00
<b>CURRENT ASSETS</b>			
Debtors	4	-	120,000.00
Cash at bank and in hand		88,528.48	7,772.26
		<u>88,528.48</u>	<u>127,772.26</u>
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
Creditors	5	-	122,715.00
		-	<u>122,715.00</u>
<b>NET CURRENT ASSETS</b>		88,528.48	5,057.26
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><u>1,759,900.26</u></u>	<u><u>1,637,838.26</u></u>
<b>ACCUMULATED FUNDS</b>			
Unrestricted funds brought forward	7	1,637,838.26	1,384,357.26
Unrestricted reserves for current year	7	122,062.00	253,481.00
		<u><u>1,759,900.26</u></u>	<u><u>1,637,838.26</u></u>

We approve these accounts and confirm that we have made available all the information and explanations for their preparation.

Trustee  
Mohammed Shafiq Khan

Date :

## **1. ACCOUNTING POLICIES**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### **Basis of accounting**

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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and Charities Act 2011.

### **Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

### **Income recognition**

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.

### **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), general volunteer time is not recognised; 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.

**Current asset investments**

The charity holds no investments

**Taxation**

The charity is exempt from corporation tax on its charitable activities

**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 charity's work or for specific projects being undertaken by the charity.

**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:

Expenditure on charitable activities includes the costs undertaken to further the process of the charity and their associated support costs.

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

**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 charity's programmes and activities.

**Operating leases**

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

**Tangible fixed assets**

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Fixtures & Equipment	25% on cost
Computers & Equipment	25% on cost
Play Equipment	25% on cost

**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.

**Cash at bank and at hand**

The charity's cash at bank and in hand includes the availability of funds as at 31<sup>st</sup> March 2022.

**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.

**Financial instruments**

The charity 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.

**NOTES TO THE ACCOUNTS**  
For the year ended 31 March 2022

**3. TANGIBLE FIXED ASSETS**

<b>COST</b>	<b>Other Equipment £</b>	<b>Land &amp; Building £</b>	<b>TOTAL £</b>
At 1 April 2021	5,500	1,627,281	1,632,781
Additions		38,591	38,591
At 31 March 2022	<u>5,500</u>	<u>1,665,872</u>	<u>1,671,372</u>

**NET BOOK VALUE**

At 31 March 2022	<u>5,500</u>	<u>1,665,872</u>	<u>1,671,372</u>
At 1 April 2021	<u>5,500</u>	<u>1,627,281</u>	<u>1,632,781</u>

**4. DEBTORS**

	<b>2,022 £</b>	<b>2,021 £</b>
Other debtors	0	120,000
	<u>0</u>	<u>120,000</u>

**5. CREDITORS**

	<b>2,022 £</b>	<b>2,021 £</b>
PAYE & NIC control account	0	0
Wages control account	0	0
Interest free community loans	0	122,715
	<u>0</u>	<u>122,715</u>

## NOTES TO THE ACCOUNTS

For the year ended 31 March 2022

## 6. ANALYSIS OF INCOME AND EXPENDITURE

	31 March 2022			31 March 2021		
	General	Restr- icted	Total	General	Restr- icted	Total
<b>Income</b>						
Incoming resources from generated funds						
Voluntary income	136,343		136,343	272,846		272,846
	<u>136,343</u>	<u>-</u>	<u>136,343</u>	<u>272,846</u>	<u>-</u>	<u>272,846</u>
<b>Expenditure on charitable activities;</b>						
Insurance	-		-	-		-
Water rates	459		459	276		276
Heat and light	12,896		12,896	5,326		5,326
Wages - Casual	-		-	-		-
Repaires	-		-	6,591		6,591
Bank Charges	-		-	6,670		6,670
Sundry expense	926		926	502		502
	<u>14,281</u>	<u>-</u>	<u>14,281</u>	<u>19,365</u>	<u>-</u>	<u>19,365</u>
<b>NET INCOME</b>	<b><u>122,062</u></b>	<b><u>-</u></b>	<b><u>122,062</u></b>	<b><u>253,481</u></b>	<b><u>-</u></b>	<b><u>253,481</u></b>
<b>FUNDS BROUGHT FORWARD</b>	<b>1,637,838</b>		<b>1,637,838</b>	<b>1,384,357</b>		<b>1,384,357</b>
<b>FUNDS CARRIED FORWARD</b>	<b><u>1,759,900</u></b>	<b><u>-</u></b>	<b><u>1,759,900</u></b>	<b><u>1,637,838</u></b>	<b><u>-</u></b>	<b><u>1,637,838</u></b>

## NOTES TO THE ACCOUNTS

For the year ended 31 March 2022

## 7. ACCUMULATED FUNDS

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL £
Balance at 31 March 2021	1,637,838	-	1,637,838
Net income	122,062	-	122,062
Balance at 31 March 2022	<u>1,759,900</u>	<u>-</u>	<u>1,759,900</u>

## 8. CONTROLLING PARTY

Charity in under the share control of Trustees named on page 1 of the accounts.

**WERNETH JAMIA MASJID**

England & Wales - Charity number 1137058

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# Accounts

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Charity number: 1137058

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**Werneth Jamia Masjid**

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**UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31/03/2021**

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**Prepared By:**  
H Accountancy

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31/03/2021**

**TRUSTEES**

Mohammed Shafiq Khan

Mohammed Khan

Inayet Khan

Moahmmed Farman

**REGISTERED OFFICE**

116 Manchester Road

Werneth

Oldham

OL9 7AX

**CHARITY NUMBER**

1137058

**ACCOUNTANTS**

H Accountancy

**ACCOUNTS**  
**FOR THE YEAR ENDED 31/03/2021**

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Detailed Statement of Financial Activities	13

**FOR THE YEAR ENDED 31/03/2021**  
**TRUSTEES' REPORT**

The trustees present their report and accounts for the year ended 31/03/2021

**PRINCIPAL ACTIVITIES**

The principal activity of the charity in the year under review was providing range of activities related to practice of Islam .

**STRUCTURE GOVERNANCE AND MANAGEMENT**

Organizational structure

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**FOR THE YEAR ENDED 31/03/2021  
TRUSTEES' REPORT**

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FOR THE YEAR ENDED 31/03/2021  
TRUSTEES' REPORT

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**FINANCIAL REVIEW**

Reserves and fund raising

The trustees have put in place a reserve policy of holding reserve fund for operating the masjid for 3 months. The masjid main attention is on fundraising the funds required to build the new building. The aim is to raise £2 million in total through various fund-raising activities including lump sum donation, regular giving, fundraising events, charity shop, fundraising boxes, interest free loans, sponsorship event and TV and radio appeals. The organizations main source of income currently has been fundraising through its own membership.

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**INVESTMENTS**

The organization has no long term or short-term investment policies. Our cash reserves are kept in the organization deposit account. The key for the organization is to provide a suitable facility for the practice of our faith and the delivery of a suitable education program for the local community. We hope that the administration of the existing facilities will come from fundraising & giving.

**FOR THE YEAR ENDED 31/03/2021  
TRUSTEES' REPORT**

Future Plan:

- As mentioned previously the building of new facilities is a key development for the future.
- Opening a fund raising charity shop
- TV and radio fundraising appeal
- Developing a community activities program

**STATEMENT OF THE TRUSTEES**

The Werneth Jamia Masjid Trustees are responsible for preparing annual report and financial statement in accordance with all applicable law and United Kingdom Accounting Standards (United Kingdom General Accepting Accounting Practice).

The law applicable to the charities in England and Wales requires the charity trustees to prepare a financial statement for each year which gives a true and fair view of the state of its affairs of the charity's activities, of its incoming resources and application of the resources of the charity in that period. In preparing the financial statement, the trustees are required to:

Select suitable accounting policies and apply them consistently: observe the methods and principles in the Charities SORP;

Make judgements and estimates that are reasonable and prudent.

state whether accounting standards have been followed, subject to any material departures disclosed and explained in the financial statement.

prepare the financial statement on the ongoing concern basis unless it is appropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records to disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statement comply with the report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 30/04/2021

Mohammed Shafiq Khan  
Trustee

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Werneth Jamia Masjid

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**Statement of Financial Activities  
for the year ended 31/03/2021**

	<b>Unrestric ted funds</b>	<b>Restrict ed funds</b>	<b>2021 Total</b>	<b>2020 Total</b>
	£	£	£	£
<b>Incoming resources</b>				
Incoming resources from generated funds				
Voluntary income	272,846	-	272,846	32,232
<b>Total incoming resources</b>	<b>272,846</b>	<b>-</b>	<b>272,846</b>	<b>32,232</b>
<b>Resources expended</b>				
Costs of generating funds				
Charitable activities	19,365	-	19,365	21,482
<b>Total resources expended</b>	<b>19,365</b>	<b>-</b>	<b>19,365</b>	<b>21,482</b>
<b>Net incoming resources before transfers</b>	<b>253,481</b>	<b>-</b>	<b>253,481</b>	<b>10,750</b>
<b>Net movement in funds:</b>				
<b>Net income for the year</b>	<b>253,481</b>	<b>-</b>	<b>253,481</b>	<b>10,750</b>
Total funds brought forward	1,384,367	-	1,384,367	1,373,607
<b>Net funds carried forward</b>	<b>1,637,848</b>	<b>-</b>	<b>1,637,848</b>	<b>1,384,357</b>

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**Werneth Jamia Masjid**

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**BALANCE SHEET AT 31/03/2021**

	<b>Notes</b>	<b>2021</b>	2020
		<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible assets	2	1,632,781	1,265,083
		<u>1,632,781</u>	<u>1,265,083</u>
<b>CURRENT ASSETS</b>			
Debtors (amounts falling due within one year)	4	120,000	120,000
Cash at bank and in hand less outstanding		<u>7,772</u>	<u>121,989</u>
		<u>127,772</u>	<u>241,989</u>
<b>NET CURRENT ASSETS</b>		127,772	241,989
<b>Creditors Amount falling over one year</b>		<u>(122,715)</u>	<u>(122,715)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,637,838</u>	<u>1,384,357</u>
<b>CAPITAL AND RESERVES</b>			
<b>Unrestricted funds</b>	7		
Designated funds		<u>1,637,838</u>	<u>1,384,357</u>
		<u>1,637,838</u>	<u>1,384,357</u>

These accounts have been prepared in accordance with the provisions applicable to the charity commission.

**Approved by the Board of Trustees on 30/04/2021 and signed on their behalf by**

.....  
Mohammed Shafiq Khan  
Trustee

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31/03/2021**

**1. ACCOUNTING POLICIES**

**1a. Basis Of Accounting**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**1b. Incoming Resources**

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

**1c. Resources Expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**1d. Allocation And Apportionment Of Costs**

All costs relate to the single activity of the charitable company and are recognized accordingly.

**1e. Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

**1f. Cash Flow Statement**

The Company is exempt from including a statement of cash flows in its accounts in accordance with Financial Reporting Standard for Smaller Entities (effective January 2015).

**1g. Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

**1h. Investments**

Fixed asset investments are shown at cost less amounts written off.

Provisions are made for permanent fluctuations in value.

**2. TANGIBLE FIXED ASSETS**

	<b>Land And Buildings</b>	<b>Equipment</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
At 01/04/2020	1,259,583	5,500	1,265,083
Additions	367,698	-	367,698
At 31/03/2021	<u>1,627,281</u>	<u>5,500</u>	<u>1,632,781</u>
<b>Depreciation</b>			
At 31/03/2020	-	-	-
<b>Net Book Amounts</b>			
At 31/03/2021	<u>1,627,281</u>	<u>5,500</u>	<u>1,632,781</u>
At 31/03/2020	<u>1,259,583</u>	<u>5,500</u>	<u>1,265,083</u>

**3. INVESTMENT FIXED ASSETS**

	<b>Loans</b>	<b>Total</b>
	£	£
<b>Cost</b>		
At 01/04/20	(122,715)	(122,715)
Disposals	0	0
At 31/03/2021	<u>(122,715)</u>	<u>(122,715)</u>
<b>Net Book Amounts</b>		
At 31/03/2021	<u>(122,715)</u>	<u>(122,715)</u>
At 31/03/2020	<u>(122,715)</u>	<u>(122,715)</u>

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**Werneth Jamia Masjid**

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**4. DEBTORS**

**2021**                      2020  
£                                      £

Amounts falling due within one year:

VAT	15,796	15,796
Other debtors	<u>104,204</u>	<u>104,204</u>
	<u><u>120,000</u></u>	<u><u>120,000</u></u>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

**2021**                      2020  
£350                                      £

**Consultancy**

**6. LIMITED BY GUARANTEE**

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £, to the company should it be wound up. At 31/03/2021 there were members.

**7. UNRESTRICTED FUNDS**

Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
£	£	£		£
1,384,357	272,846	(19,365)		- 1,637,838
<u>1,384,357</u>	<u>272,846</u>	<u>(19,365)</u>		<u><u>- 1,637,838</u></u>

8. RESTRICTED FUNDS

Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
£	£	£	£	£

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**Werneth Jamia Masjid**

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**Incoming Resources  
for the year ended 31/03/2021**

	<b>2021</b>	2020
	£	£
<b>Incoming resources</b>		
<b>Incoming resources from generated funds</b>		
<b>Grants</b>		
Voluntary Income 1	<u>272,846</u>	<u>32,232</u>
	272,846	32,232
	<u>272,846</u>	<u>32,232</u>
	<u>272,846</u>	<u>32,232</u>

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**Werneth Jamia Masjid**

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**Resources Expended  
for the year ended 31/03/2021**

	<b>2021</b>	2020
	<b>£</b>	£
<b>Resources expended</b>		
<b>Costs of generating funds</b>		
<b>Charitable Activities</b>		
Insurance	-	2,522
Water rates	276	244
Heat and light	5,326	3,722
Wages - casual	-	400
Consultancy fees	6,591	3,120
Repairs	6,670	11,874
Bank charges	-	50
Sundry expenses	502	-
	<u>19,365</u>	<u>21,482</u>
	<u>19,365</u>	<u>21,482</u>