

Charity number: 1137058

---

**Werneth Jamia Masjid**

---

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

---

**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**

**CONTENTS**

	Page
Report of the Trustees	3
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9 to 14
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

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.

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

**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

- › Provide suitable religious education for the Muslim and non-Muslim communities of Oldham.
- › 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:

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

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

**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.

**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

---

**Werneth Jamia Masjid**

---

**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>



---

**Werneth Jamia Masjid**

---

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

	<b>Notes</b>	<b>2021</b> <b>£</b>	<b>2020</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**

	Land And Buildings £	Equipment £	Total £
<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	<u>-</u>	<u>-</u>	<u>-</u>
<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**

	Loans £	Total £
<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>

**4. DEBTORS**

**2021**                      2020  
£                                      £

Amounts falling due within one year:

VAT	15,796	15,796
Other debtors	104,204	104,204
	<u>120,000</u>	<u>120,000</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>- 1,637,838</u>

8. RESTRICTED FUNDS

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

---

**Werneth Jamia Masjid**

---

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

	<b>2021</b>	2020
	<b>£</b>	<b>£</b>
<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>
	<u>272,846</u>	<u>32,232</u>
	<u><u>272,846</u></u>	<u><u>32,232</u></u>
	<u><u>272,846</u></u>	<u><u>32,232</u></u>

---

**Werneth Jamia Masjid**

---

**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>