

# ZAKARIYYA MASJID

England & Wales · Charity number 1137962

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2010-09-10

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

## Contact

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**Address** Zakariyya Masjid  
59 Ribbleton Avenue  
Preston  
PR1 5RX

**Phone** 07973 340 667

## Activities

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**Objects:** B. OBJECTS THE TRUSTEES SHALL HOLD THE TRUST FUND AND ITS INCOME UPON TRUST TO APPLY THEM FOR THE FOLLOWING OBJECTS (THE OBJECTS): 1. TO ADVANCE THE ISLAMIC RELIGION IN ACCORDANCE WITH THE TEACHINGS OF THE QUR'AN AND THE TEACHINGS OF PROPHET MUHAMMAD (PEACE BE UPON HIM) AND THE SAHABAH-E-KERAAM (MAY ALLAH BE PLEASED WITH THEM) ACCORDING TO THE INTERPRETATION AND ACCEPTED VIEW OF THE AHLUS SUNNAH WAL JAMAA-AH AND AS EXPOUNDED BY THE SALAFUS SAALIHEEN (PIOUS PREDECESSORS). 2. TO FURTHER ISLAMIC EDUCATION INCLUDING THE TEACHING OF THE URDU AND ARABIC LANGUAGE. 3. TO HELP EDUCATE YOUNG MUSLIMS SO AS TO DEVELOP THEIR SPIRITUAL, MORAL, PHYSICAL, MENTAL AND ETHICAL CAPACITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY. 4. TO ASSIST IN THE PROVISION OF CHARITABLE SERVICES.

**Activities:** Facilities for Muslim prayers

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Other Defined Groups

## Geography

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

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£37,918	£6,702	-	-
2023-10-31	£40,083	£5,810	-	-
2022-10-31	£75,375	£5,553	-	-
2021-10-31	£110,460	£4,056	-	-
2020-10-31	£52,659	£3,661	-	-

## Trustees

Name	Role	Appointed
JUNED MOHAMED INGAR	Chair	
ELYAS DESAI		
SAID AHMED		
SHOYAB UMAR		

**ZAKARIYYA MASJID**

England & Wales - Charity number 1137962

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 October 2024  
for  
ZAKARIYYA MASJID**

SKM Chartered Accountants  
Pegasus House  
5 Winckley Court  
Mount Street  
Preston  
Lancashire  
PR1 8BU

**ZAKARIYYA MASJID**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 31 OCTOBER 2024**

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# ZAKARIYYA MASJID

## Report of the Trustees FOR THE YEAR ENDED 31 OCTOBER 2024

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The trustees present their report with the financial statements of the charity for the year ended 31 October 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The objectives of the trust as set out in the governing document are to:

1. To advance the Islamic religion in accordance with the teachings of the Qur'an and the teachings of the Prophet Muhammad (Peace be upon Him) and the Sahabah-E-Keraam (May Allah be Pleased with Them) according to the interpretation and accepted view of the Ahlus Sunnah Wal Jamaa-ah and as expounded by the Salafus Saaliheen (Pious Predecessors).
2. To further Islamic education including the teaching of the Urdu and Arabic language.
3. To help educate young Muslims so as to develop their spiritual, moral, physical, mental and ethical capacities that they may grow to full maturity as individuals and members of society.
4. To assist in the provision of other charitable services.

#### **Strategies**

We want to make our Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about their religion and worship. The Mosque is open at all times with daily prayers, the Friday prayers being a focus of our activities.

An important part of our strategy is community welfare and education. All our community facilities and activities including classes, health initiatives and seminars are advertised and we welcome the participation of all in our local community, Muslim and non-Muslim alike. Most of our activities are free and supported by donations.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

The charity's main objective is to provide a place of worship, and to promote Islamic education and training.

The charity provides facilities for the public to conduct daily prayers, and continually strives to improve on this through the support and donations received by those individuals that use the facilities.

## ZAKARIYYA MASJID

### Report of the Trustees FOR THE YEAR ENDED 31 OCTOBER 2024

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#### ACHIEVEMENT AND PERFORMANCE

##### Achievements and Performance

##### How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit to those who worship at our place of worship.

##### Religious Activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

**Prayers:** The place of worship within the charities building is open for all daily and Friday prayers. During the week we have over 20 people who regularly attend daily prayers and over 200 who regularly attend Friday prayer.

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**Inter-faith Dialogue:** The charity is an active member of the Faith Communities Forum for the Local area. We use this platform to promote inter-faith dialogue and social cohesion.

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Currently we are undertaking the following activities:

- Seminars - organised periodically on various educational topics.
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- Evening School - for children aged 5-12 years old, teaching basic Islamic Studies.
- Consultancy - offering advice to local schools and service providers.
- Library - well stocked library for research and for community use.

#### FINANCIAL REVIEW

##### Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs.

#### FUTURE PLANS

We plan to consolidate our current success and make our services available to a wider range of people. We also plan to look into further projects which will help us to fulfil our aims and objectives.

We are now in the process of constructing a new building on the Old England site - 315 Ribbleton Lane, Preston. We are actively fundraising for this and phase 1 of the project started in May 2024. Works for phase 1 are ongoing and expected to complete around October 2025. Thereafter, we will be fundraising for Phase 2 works.

We plan to start Phase 2 works in 2026 and finish by the end of 2026.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

Zakariyya Masjid is a registered UK Charity constituted on 1 November under charity number 1137962. It is an unincorporated charity. The governing document is a Trust Deed.

##### Recruitment and appointment of new trustees

The trustees have the power to appoint any person to be a trustee in accordance with the provisions of the Trust Deed. An appointed trustee holds office within the limits permitted by law.

**ZAKARIYYA MASJID**

**Report of the Trustees  
FOR THE YEAR ENDED 31 OCTOBER 2024**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1137962

**Principal address**

59 Ribbleson Avenue  
Preston  
Lancashire  
PR1 5RX

**Trustees**

S Umar  
J M Ingar  
S Ahmed  
E Desai

**Independent Examiner**

SKM Chartered Accountants  
Pegasus House  
5 Winckley Court  
Mount Street  
Preston  
Lancashire  
PR1 8BU

Approved by order of the board of trustees on 15 July 2025 and signed on its behalf by:

J M Ingar - Trustee

## **Independent Examiner's Report to the Trustees of Zakariyya Masjid**

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### **Independent examiner's report to the trustees of Zakariyya Masjid**

I report to the charity trustees on my examination of the accounts of Zakariyya Masjid (the Trust) for the year ended 31 October 2024.

### **Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have 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.

Shamim Mahomed

SKM Chartered Accountants  
Pegasus House  
5 Winckley Court  
Mount Street  
Preston  
Lancashire  
PR1 8BU

15 July 2025

**ZAKARIYYA MASJID**

**Statement of Financial Activities  
FOR THE YEAR ENDED 31 OCTOBER 2024**

		2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	37,918	40,083
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	3		
Management and Administration		6,702	5,810
<b>NET INCOME</b>		31,216	34,273
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		621,579	587,306
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>652,795</u>	<u>621,579</u>

The notes form part of these financial statements

**ZAKARIYYA MASJID****Balance Sheet  
31 OCTOBER 2024**

		2024 Unrestricted fund £	2023 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	7	642,084	534,231
<b>CURRENT ASSETS</b>			
Debtors	8	100	182
Cash at bank and in hand		224,311	367,136
		<u>224,411</u>	<u>367,318</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(600)	(2,280)
		<u>223,811</u>	<u>365,038</u>
<b>NET CURRENT ASSETS</b>			
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		865,895	899,269
<b>CREDITORS</b>			
Amounts falling due after more than one year	10	(213,100)	(277,690)
		<u>652,795</u>	<u>621,579</u>
<b>NET ASSETS</b>			
<b>FUNDS</b>	12		
Unrestricted funds		652,795	621,579
<b>TOTAL FUNDS</b>		<u>652,795</u>	<u>621,579</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 July 2025 and were signed on its behalf by:

J M Ingar - Trustee

# ZAKARIYYA MASJID

## Notes to the Financial Statements FOR THE YEAR ENDED 31 OCTOBER 2024

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Improvements to property	- not provided
Computer equipment	- 33% on reducing balance

#### Taxation

The charity is exempt from tax on its charitable activities.

#### 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Gifts	(737)	(1)
Donations	38,655	40,084
	<u>37,918</u>	<u>40,083</u>

**ZAKARIYYA MASJID**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 OCTOBER 2024**

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 4) £	Totals £
Management and Administration	5,661	1,041	6,702
	<u>5,661</u>	<u>1,041</u>	<u>6,702</u>

**4. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Management and Administration	25	(284)	1,300	1,041
	<u>25</u>	<u>(284)</u>	<u>1,300</u>	<u>1,041</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 October 2024 nor for the year ended 31 October 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2024 nor for the year ended 31 October 2023.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	40,083
	<u>40,083</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Management and Administration	5,810
	<u>5,810</u>
<b>NET INCOME</b>	34,273
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	587,306
	<u>587,306</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>621,579</u>

**ZAKARIYYA MASJID**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 OCTOBER 2024**

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Computer equipment £	Totals £
<b>COST</b>				
At 1 November 2023	353,382	180,847	279	534,508
Additions	-	107,853	-	107,853
	<u>353,382</u>	<u>288,700</u>	<u>279</u>	<u>642,361</u>
At 31 October 2024	<u>353,382</u>	<u>288,700</u>	<u>279</u>	<u>642,361</u>
<b>DEPRECIATION</b>				
At 1 November 2023 and 31 October 2024	-	-	277	277
<b>NET BOOK VALUE</b>				
At 31 October 2024	<u>353,382</u>	<u>288,700</u>	<u>2</u>	<u>642,084</u>
At 31 October 2023	<u>353,382</u>	<u>180,847</u>	<u>2</u>	<u>534,231</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Other debtors	-	85
Prepayments	100	97
	<u>100</u>	<u>182</u>

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

	2024 £	2023 £
Trade creditors	-	1,800
Accrued expenses	600	480
	<u>600</u>	<u>2,280</u>

**ZAKARIYYA MASJID**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 OCTOBER 2024**

**10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2024	2023
	£	£
Other loans (see note 11)	213,100	277,690
	<u>213,100</u>	<u>277,690</u>

**11. LOANS**

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due in more than five years:		
Repayable otherwise than by instalments:		
Long Term Loans	213,100	277,690
	<u>213,100</u>	<u>277,690</u>

**12. MOVEMENT IN FUNDS**

	At 1/11/23 £	Net movement in funds £	At 31/10/24 £
<b>Unrestricted funds</b>			
General fund	621,579	31,216	652,795
	<u>621,579</u>	<u>31,216</u>	<u>652,795</u>
<b>TOTAL FUNDS</b>	<u>621,579</u>	<u>31,216</u>	<u>652,795</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	37,918	(6,702)	31,216
	<u>37,918</u>	<u>(6,702)</u>	<u>31,216</u>
<b>TOTAL FUNDS</b>	<u>37,918</u>	<u>(6,702)</u>	<u>31,216</u>

**Comparatives for movement in funds**

	At 1/11/22 £	Net movement in funds £	At 31/10/23 £
<b>Unrestricted funds</b>			
General fund	587,306	34,273	621,579
	<u>587,306</u>	<u>34,273</u>	<u>621,579</u>
<b>TOTAL FUNDS</b>	<u>587,306</u>	<u>34,273</u>	<u>621,579</u>

**ZAKARIYYA MASJID**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 OCTOBER 2024**

**12. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	40,083	(5,810)	34,273
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>40,083</u>	<u>(5,810)</u>	<u>34,273</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/11/22 £	Net movement in funds £	At 31/10/24 £
<b>Unrestricted funds</b>			
General fund	587,306	65,489	652,795
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>587,306</u>	<u>65,489</u>	<u>652,795</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	78,001	(12,512)	65,489
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>78,001</u>	<u>(12,512)</u>	<u>65,489</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 October 2024.

**ZAKARIYYA MASJID****Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 OCTOBER 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	(737)	(1)
Donations	38,655	40,084
	<u>37,918</u>	<u>40,083</u>
<b>Total incoming resources</b>	37,918	40,083
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rates and water	793	856
Insurance	405	292
Light and heat	4,016	3,045
Telephone	446	561
Computer equipment	1	1
	<u>5,661</u>	<u>4,755</u>
<b>Support costs</b>		
<b>Management</b>		
Sundries	25	-
<b>Finance</b>		
Bank charges	(284)	575
<b>Governance costs</b>		
Accountancy	1,200	480
Legal and professional fees	100	-
	<u>1,300</u>	<u>480</u>
Total resources expended	<u>6,702</u>	<u>5,810</u>
<b>Net income</b>	<u><u>31,216</u></u>	<u><u>34,273</u></u>

This page does not form part of the statutory financial statements

**ZAKARIYYA MASJID**

England & Wales - Charity number 1137962

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023  
FOR  
ZAKARIYYA MASJID**

SKM Chartered Accountants  
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**ZAKARIYYA MASJID**

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FOR THE YEAR ENDED 31 OCTOBER 2023**

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## ZAKARIYYA MASJID

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## ZAKARIYYA MASJID

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2023

#### ACHIEVEMENT AND PERFORMANCE

##### Achievements and Performance

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- Library - well stocked library for research and for community use.

#### FINANCIAL REVIEW

##### Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs.

##### FUTURE PLANS

We plan to consolidate our current success and make our services available to a wider range of people. We also plan to look into further projects which will help us to fulfil our aims and objectives.

We are now in the process of constructing a new building on the Old England site - 315 Ribbleton Lane, Preston. We are actively fundraising for this and phase 1 of the project is scheduled to start and finish between May 2024 and November 2024.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

Zakariyya Masjid is a registered UK Charity constituted on 1 November under charity number 1137962. It is an unincorporated charity. The governing document is a Trust Deed.

##### Recruitment and appointment of new trustees

The trustees have the power to appoint any person to be a trustee in accordance with the provisions of the Trust Deed. An appointed trustee holds office within the limits permitted by law.

**ZAKARIYYA MASJID**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 OCTOBER 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1137962

**Principal address**

59 Ribblesdale Avenue

Preston

Lancashire

PR1 5RX

**Trustees**

S Umar

J M Ingar

S Ahmed

E Desai

**Independent Examiner**

SKM Chartered Accountants

Pegasus House

5 Winckley Court

Mount Street

Preston

Lancashire

PR1 8BU

Approved by order of the board of trustees on 15 July 2024 and signed on its behalf by:

J M Ingar - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ZAKARIYYA MASJID**

**Independent examiner's report to the trustees of Zakariyya Masjid**

I report to the charity trustees on my examination of the accounts of Zakariyya Masjid (the Trust) for the year ended 31 October 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have 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.



Shamim Mahomed

SKM Chartered Accountants  
Pegasus House  
5 Winckley Court  
Mount Street  
Preston  
Lancashire  
PR1 8BU

16 July 2024

ZAKARIYYA MASJID

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2023

		2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	40,083	75,375
		<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	3		
Management and Administration		5,810	5,553
		<hr/>	<hr/>
<b>NET INCOME</b>		34,273	69,822
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		587,306	517,484
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		621,579	587,306
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**ZAKARIYYA MASJID**

**BALANCE SHEET  
31 OCTOBER 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	534,231	531,282
<b>CURRENT ASSETS</b>			
Debtors	8	182	418
Cash at bank and in hand		367,136	347,075
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
		367,318	347,493
<b>CREDITORS</b>			
Amounts falling due within one year	9	(2,280)	(2,279)
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
<b>NET CURRENT ASSETS</b>		365,038	345,214
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		899,269	876,496
<b>CREDITORS</b>			
Amounts falling due after more than one year	10	(277,690)	(289,190)
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
<b>NET ASSETS</b>		621,579	587,306
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
<b>FUNDS</b>	12		
Unrestricted funds		621,579	587,306
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
<b>TOTAL FUNDS</b>		621,579	587,306
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 July 2024 and were signed on its behalf by:

J M Ingar - Trustee

## ZAKARIYYA MASJID

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Improvements to property	- not provided
Computer equipment	- 33% on reducing balance

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Gifts	(1)	1
Donations	40,084	75,374
	<u>40,083</u>	<u>75,375</u>

**ZAKARIYYA MASJID**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2023**

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 4) £	Totals £
Management and Administration	4,755	1,055	5,810
	<u>4,755</u>	<u>1,055</u>	<u>5,810</u>

**4. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Management and Administration	575	480	1,055
	<u>575</u>	<u>480</u>	<u>1,055</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 October 2023 nor for the year ended 31 October 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2023 nor for the year ended 31 October 2022.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	75,375
	<u>75,375</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Management and Administration	5,553
	<u>5,553</u>
<b>NET INCOME</b>	69,822
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	517,484
	<u>517,484</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>587,306</u>

**ZAKARIYYA MASJID**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2023**

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Computer equipment £	Totals £
<b>COST</b>				
At 1 November 2022	353,382	177,897	279	531,558
Additions	-	2,950	-	2,950
	<u>353,382</u>	<u>180,847</u>	<u>279</u>	<u>534,508</u>
At 31 October 2023	353,382	180,847	279	534,508
<b>DEPRECIATION</b>				
At 1 November 2022	-	-	276	276
Charge for year	-	-	1	1
	<u>-</u>	<u>-</u>	<u>277</u>	<u>277</u>
At 31 October 2023	-	-	277	277
<b>NET BOOK VALUE</b>				
At 31 October 2023	<u>353,382</u>	<u>180,847</u>	<u>2</u>	<u>534,231</u>
At 31 October 2022	<u>353,382</u>	<u>177,897</u>	<u>3</u>	<u>531,282</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Other debtors	85	-
Prepayments	97	418
	<u>182</u>	<u>418</u>

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

	2023 £	2022 £
Trade creditors	1,800	1,799
Accrued expenses	480	480
	<u>2,280</u>	<u>2,279</u>

ZAKARIYYA MASJID

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2023

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Other loans (see note 11)	277,690	289,190
	<u>277,690</u>	<u>289,190</u>

11. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due in more than five years:		
Repayable otherwise than by instalments:		
Long Term Loans	277,690	289,190
	<u>277,690</u>	<u>289,190</u>

12. MOVEMENT IN FUNDS

	At 1/11/22 £	Net movement in funds £	At 31/10/23 £
<b>Unrestricted funds</b>			
General fund	587,306	34,273	621,579
	<u>587,306</u>	<u>34,273</u>	<u>621,579</u>
<b>TOTAL FUNDS</b>	<u>587,306</u>	<u>34,273</u>	<u>621,579</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	40,083	(5,810)	34,273
	<u>40,083</u>	<u>(5,810)</u>	<u>34,273</u>
<b>TOTAL FUNDS</b>	<u>40,083</u>	<u>(5,810)</u>	<u>34,273</u>

Comparatives for movement in funds

	At 1/11/21 £	Net movement in funds £	At 31/10/22 £
<b>Unrestricted funds</b>			
General fund	517,484	69,822	587,306
	<u>517,484</u>	<u>69,822</u>	<u>587,306</u>
<b>TOTAL FUNDS</b>	<u>517,484</u>	<u>69,822</u>	<u>587,306</u>

**ZAKARIYYA MASJID**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2023**

**12. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	75,375	(5,553)	69,822
<b>TOTAL FUNDS</b>	<u>75,375</u>	<u>(5,553)</u>	<u>69,822</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/11/21 £	Net movement in funds £	At 31/10/23 £
<b>Unrestricted funds</b>			
General fund	517,484	104,095	621,579
<b>TOTAL FUNDS</b>	<u>517,484</u>	<u>104,095</u>	<u>621,579</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	115,458	(11,363)	104,095
<b>TOTAL FUNDS</b>	<u>115,458</u>	<u>(11,363)</u>	<u>104,095</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 October 2023.

**ZAKARIYYA MASJID**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2023**

	2023	2022
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	(1)	1
Donations	40,084	75,374
	<u>40,083</u>	<u>75,375</u>
<b>Total incoming resources</b>	40,083	75,375
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rates and water	856	457
Insurance	292	373
Light and heat	3,045	3,457
Telephone	561	424
Repairs and Maintenance	-	70
Computer equipment	1	2
	<u>4,755</u>	<u>4,783</u>
 <b>Support costs</b>		
<b>Finance</b>		
Bank charges	575	-
 <b>Governance costs</b>		
Accountancy	480	480
Legal and professional fees	-	290
	<u>480</u>	<u>770</u>
<b>Total resources expended</b>	<u>5,810</u>	<u>5,553</u>
<b>Net income</b>	<u><u>34,273</u></u>	<u><u>69,822</u></u>

This page does not form part of the statutory financial statements

**ZAKARIYYA MASJID**

England & Wales - Charity number 1137962

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 October 2022  
for  
ZAKARIYYA MASJID**

SKM Chartered Accountants  
Pegasus House  
5 Winckley Court  
Mount Street  
Preston  
Lancashire  
PR1 8BU

**ZAKARIYYA MASJID**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 31 OCTOBER 2022**

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## ZAKARIYYA MASJID

### Report of the Trustees FOR THE YEAR ENDED 31 OCTOBER 2022

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The trustees present their report with the financial statements of the charity for the year ended 31 October 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objectives of the trust as set out in the governing document are to:

1. To advance the Islamic religion in accordance with the teachings of the Qur'an and the teachings of the Prophet Muhammad (Peace be upon Him) and the Sahabah-E-Keraam (May Allah be Pleased with Them) according to the interpretation and accepted view of the Ahlus Sunnah Wal Jamaa-ah and as expounded by the Salafus Saaliheen (Pious Predecessors).
2. To further Islamic education including the teaching of the Urdu and Arabic language.
3. To help educate young Muslims so as to develop their spiritual, moral, physical, mental and ethical capacities that they may grow to full maturity as individuals and members of society.
4. To assist in the provision of other charitable services.

##### **Strategies**

We want to make our Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about their religion and worship. The Mosque is open at all times with daily prayers, the Friday prayers being a focus of our activities.

An important part of our strategy is community welfare and education. All our community facilities and activities including classes, health initiatives and seminars are advertised and we welcome the participation of all in our local community, Muslim and non-Muslim alike. Most of our activities are free and supported by donations.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The charity's main objective is to provide a place of worship, and to promote Islamic education and training.

The charity provides facilities for the public to conduct daily prayers, and continually strives to improve on this through the support and donations received by those individuals that use the facilities.

## ZAKARIYYA MASJID

### Report of the Trustees FOR THE YEAR ENDED 31 OCTOBER 2022

---

#### ACHIEVEMENT AND PERFORMANCE

##### Achievements and Performance

##### How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit to those who worship at our place of worship.

##### Religious Activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

**Prayers:** The place of worship within the charities building is open for all daily and Friday prayers. During the week we have over 20 people who regularly attend daily prayers and over 200 who regularly attend Friday prayer.

**Festivals:** The charity provides facilities in terms of sermon, literature and place of worship on those special occasions.

**Funeral Facilities:** The charity provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials. We also hold special classes to teach people how to proceed with Islamic burial procedures.

**Civil Marriage and Nikkah:** The Mosque provides Muslim couples with an appropriate location for their both civil marriage and Nikkah (Islamic marriage).

**Hifz Classes:** Memorisation of the Quran is considered an important element of religious education and training. We continue to provide this facility for the all young people in the charities buildings.

**Evening classes:** Classes are offered to children to learn about the basic fundamental of Islam.

**Islamic Awareness:** This year we have launched a series of lectures, open to all, to promote Islamic knowledge and awareness.

**Inter-faith Dialogue:** The charity is an active member of the Faith Communities Forum for the Local area. We use this platform to promote inter-faith dialogue and social cohesion.

##### Community Activities

Currently we are undertaking the following activities:

- Seminars - organised periodically on various educational topics.
- Courses - short courses are held to take an in depth look at topics covered in seminars.
- Evening School - for children aged 5-12 years old, teaching basic Islamic Studies.
- Consultancy - offering advice to local schools and service providers.
- Library - well stocked library for research and for community use.

#### FINANCIAL REVIEW

##### Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs.

#### FUTURE PLANS

We plan to consolidate our current success and make our services available to a wider range of people. We also plan to look into further projects which will help us to fulfil our aims and objectives.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

Zakariyya Masjid is a registered UK Charity constituted on 1 November under charity number 1137962. It is an unincorporated charity. The governing document is a Trust Deed.

##### Recruitment and appointment of new trustees

The trustees have the power to appoint any person to be a trustee in accordance with the provisions of the Trust Deed. An appointed trustee holds office within the limits permitted by law.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1137962

**ZAKARIYYA MASJID**

**Report of the Trustees  
FOR THE YEAR ENDED 31 OCTOBER 2022**

---

**Principal address**

59 Ribbleton Avenue  
Preston  
Lancashire  
PR1 5RX

**Trustees**

S Umar  
J M Ingar  
S Ahmed  
E Desai

**Independent Examiner**

SKM Chartered Accountants  
Pegasus House  
5 Winckley Court  
Mount Street  
Preston  
Lancashire  
PR1 8BU

Approved by order of the board of trustees on 22 June 2023 and signed on its behalf by:

J M Ingar - Trustee

## **Independent Examiner's Report to the Trustees of Zakariyya Masjid**

---

### **Independent examiner's report to the trustees of Zakariyya Masjid**

I report to the charity trustees on my examination of the accounts of Zakariyya Masjid (the Trust) for the year ended 31 October 2022.

### **Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have 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.

Shamim Mahomed

SKM Chartered Accountants  
Pegasus House  
5 Winckley Court  
Mount Street  
Preston  
Lancashire  
PR1 8BU

22 June 2023

**ZAKARIYYA MASJID**

**Statement of Financial Activities  
FOR THE YEAR ENDED 31 OCTOBER 2022**

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		2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	75,375	110,460
		<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	3		
Management and Administration		5,553	4,056
		<hr/>	<hr/>
<b>NET INCOME</b>		69,822	106,404
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		517,484	411,080
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>587,306</u>	<u>517,484</u>

The notes form part of these financial statements

**ZAKARIYYA MASJID****Balance Sheet  
31 OCTOBER 2022**

		2022 Unrestricted fund £	2021 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	7	531,282	522,030
<b>CURRENT ASSETS</b>			
Debtors	8	418	734
Cash at bank and in hand		347,075	310,390
		<u>347,493</u>	<u>311,124</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(2,279)	(480)
<b>NET CURRENT ASSETS</b>		<u>345,214</u>	<u>310,644</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		876,496	832,674
<b>CREDITORS</b>			
Amounts falling due after more than one year	10	(289,190)	(315,190)
<b>NET ASSETS</b>		<u>587,306</u>	<u>517,484</u>
<b>FUNDS</b>	12		
Unrestricted funds		587,306	517,484
<b>TOTAL FUNDS</b>		<u>587,306</u>	<u>517,484</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 June 2023 and were signed on its behalf by:

J M Ingar - Trustee

# ZAKARIYYA MASJID

## Notes to the Financial Statements FOR THE YEAR ENDED 31 OCTOBER 2022

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Improvements to property	- not provided
Computer equipment	- 33% on reducing balance

#### Taxation

The charity is exempt from tax on its charitable activities.

#### 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Gifts	1	-
Donations	75,374	110,460
	<u>75,375</u>	<u>110,460</u>

## ZAKARIYYA MASJID

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 OCTOBER 2022

#### 3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Management and Administration	4,783	770	5,553

#### 4. SUPPORT COSTS

	Governance costs £
Management and Administration	770

#### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2022 nor for the year ended 31 October 2021.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2022 nor for the year ended 31 October 2021.

#### 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b> Donations and legacies	110,460
<b>EXPENDITURE ON</b> <b>Charitable activities</b> Management and Administration	4,056
<b>NET INCOME</b>	106,404
<b>RECONCILIATION OF FUNDS</b> Total funds brought forward	411,080
<b>TOTAL FUNDS CARRIED FORWARD</b>	517,484

**ZAKARIYYA MASJID**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 OCTOBER 2022**

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Computer equipment £	Totals £
<b>COST</b>				
At 1 November 2021	353,382	168,643	279	522,304
Additions	-	9,254	-	9,254
	<u>353,382</u>	<u>177,897</u>	<u>279</u>	<u>531,558</u>
At 31 October 2022	<u>353,382</u>	<u>177,897</u>	<u>279</u>	<u>531,558</u>
<b>DEPRECIATION</b>				
At 1 November 2021	-	-	274	274
Charge for year	-	-	2	2
	<u>-</u>	<u>-</u>	<u>276</u>	<u>276</u>
At 31 October 2022	<u>-</u>	<u>-</u>	<u>276</u>	<u>276</u>
<b>NET BOOK VALUE</b>				
At 31 October 2022	<u>353,382</u>	<u>177,897</u>	<u>3</u>	<u>531,282</u>
At 31 October 2021	<u>353,382</u>	<u>168,643</u>	<u>5</u>	<u>522,030</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Prepayments	418	734
	<u>418</u>	<u>734</u>

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

	2022 £	2021 £
Trade creditors	1,799	-
Accrued expenses	480	480
	<u>2,279</u>	<u>480</u>

**ZAKARIYYA MASJID**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 OCTOBER 2022**

**10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2022	2021
	£	£
Other loans (see note 11)	289,190	315,190
	<u>289,190</u>	<u>315,190</u>

**11. LOANS**

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due in more than five years:		
Repayable otherwise than by instalments:		
Long Term Loans	289,190	315,190
	<u>289,190</u>	<u>315,190</u>

**12. MOVEMENT IN FUNDS**

	At 1/11/21 £	Net movement in funds £	At 31/10/22 £
<b>Unrestricted funds</b>			
General fund	517,484	69,822	587,306
	<u>517,484</u>	<u>69,822</u>	<u>587,306</u>
<b>TOTAL FUNDS</b>	<u>517,484</u>	<u>69,822</u>	<u>587,306</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	75,375	(5,553)	69,822
	<u>75,375</u>	<u>(5,553)</u>	<u>69,822</u>
<b>TOTAL FUNDS</b>	<u>75,375</u>	<u>(5,553)</u>	<u>69,822</u>

**Comparatives for movement in funds**

	At 1/11/20 £	Net movement in funds £	At 31/10/21 £
<b>Unrestricted funds</b>			
General fund	411,080	106,404	517,484
	<u>411,080</u>	<u>106,404</u>	<u>517,484</u>
<b>TOTAL FUNDS</b>	<u>411,080</u>	<u>106,404</u>	<u>517,484</u>

ZAKARIYYA MASJID

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 OCTOBER 2022

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	110,460	(4,056)	106,404
<b>TOTAL FUNDS</b>	<u>110,460</u>	<u>(4,056)</u>	<u>106,404</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/11/20 £	Net movement in funds £	At 31/10/22 £
<b>Unrestricted funds</b>			
General fund	411,080	176,226	587,306
<b>TOTAL FUNDS</b>	<u>411,080</u>	<u>176,226</u>	<u>587,306</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	185,835	(9,609)	176,226
<b>TOTAL FUNDS</b>	<u>185,835</u>	<u>(9,609)</u>	<u>176,226</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2022.

**ZAKARIYYA MASJID****Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 OCTOBER 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	1	-
Donations	75,374	110,460
	<u>75,375</u>	<u>110,460</u>
<b>Total incoming resources</b>	<b>75,375</b>	<b>110,460</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rates and water	457	412
Insurance	373	355
Light and heat	3,457	1,422
Telephone	424	412
Repairs and Maintenance	70	210
Purchases	-	694
Computer equipment	2	3
	<u>4,783</u>	<u>3,508</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	-	68
<b>Governance costs</b>		
Accountancy	480	480
Legal and professional fees	290	-
	<u>770</u>	<u>480</u>
Total resources expended	<u>5,553</u>	<u>4,056</u>
<b>Net income</b>	<u><u>69,822</u></u>	<u><u>106,404</u></u>

This page does not form part of the statutory financial statements

**ZAKARIYYA MASJID**

England & Wales - Charity number 1137962

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 October 2021  
for  
ZAKARIYYA MASJID**

SKM Chartered Accountants  
Pegasus House  
5 Winckley Court  
Mount Street  
Preston  
Lancashire  
PR1 8BU

**ZAKARIYYA MASJID**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 31 OCTOBER 2021**

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## ZAKARIYYA MASJID

### Report of the Trustees FOR THE YEAR ENDED 31 OCTOBER 2021

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The trustees present their report with the financial statements of the charity for the year ended 31 October 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objectives of the trust as set out in the governing document are to:

1. To advance the Islamic religion in accordance with the teachings of the Qur'an and the teachings of the Prophet Muhammad (Peace be upon Him) and the Sahabah-E-Keraam (May Allah be Pleased with Them) according to the interpretation and accepted view of the Ahlus Sunnah Wal Jamaa-ah and as expounded by the Salafus Saaliheen (Pious Predecessors).
2. To further Islamic education including the teaching of the Urdu and Arabic language.
3. To help educate young Muslims so as to develop their spiritual, moral, physical, mental and ethical capacities that they may grow to full maturity as individuals and members of society.
4. To assist in the provision of other charitable services.

##### **Strategies**

We want to make our Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about their religion and worship. The Mosque is open at all times with daily prayers, the Friday prayers being a focus of our activities.

An important part of our strategy is community welfare and education. All our community facilities and activities including classes, health initiatives and seminars are advertised and we welcome the participation of all in our local community, Muslim and non-Muslim alike. Most of our activities are free and supported by donations.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The charity's main objective is to provide a place of worship, and to promote Islamic education and training.

The charity provides facilities for the public to conduct daily prayers, and continually strives to improve on this through the support and donations received by those individuals that use the facilities.

## ZAKARIYYA MASJID

### Report of the Trustees FOR THE YEAR ENDED 31 OCTOBER 2021

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#### ACHIEVEMENT AND PERFORMANCE

##### Achievements and Performance

##### How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit to those who worship at our place of worship.

##### Religious Activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

**Prayers:** The place of worship within the charities building is open for all daily and Friday prayers. During the week we have over 20 people who regularly attend daily prayers and over 200 who regularly attend Friday prayer.

**Festivals:** The charity provides facilities in terms of sermon, literature and place of worship on those special occasions.

**Funeral Facilities:** The charity provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials. We also hold special classes to teach people how to proceed with Islamic burial procedures.

**Civil Marriage and Nikkah:** The Mosque provides Muslim couples with an appropriate location for their both civil marriage and Nikkah (Islamic marriage).

**Hifz Classes:** Memorisation of the Quran is considered an important element of religious education and training. We continue to provide this facility for the all young people in the charities buildings.

**Evening classes:** Classes are offered to children to learn about the basic fundamental of Islam.

**Islamic Awareness:** This year we have launched a series of lectures, open to all, to promote Islamic knowledge and awareness.

**Inter-faith Dialogue:** The charity is an active member of the Faith Communities Forum for the Local area. We use this platform to promote inter-faith dialogue and social cohesion.

##### Community Activities

Currently we are undertaking the following activities:

- Seminars - organised periodically on various educational topics.
- Courses - short courses are held to take an in depth look at topics covered in seminars.
- Evening School - for children aged 5-12 years old, teaching basic Islamic Studies.
- Consultancy - offering advice to local schools and service providers.
- Library - well stocked library for research and for community use.

#### FINANCIAL REVIEW

##### Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs.

#### FUTURE PLANS

We plan to consolidate our current success and make our services available to a wider range of people. We also plan to look into further projects which will help us to fulfil our aims and objectives.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

Zakariyya Masjid is a registered UK Charity constituted on 1 November under charity number 1137962. It is an unincorporated charity. The governing document is a Trust Deed.

##### Recruitment and appointment of new trustees

The trustees have the power to appoint any person to be a trustee in accordance with the provisions of the Trust Deed. An appointed trustee holds office within the limits permitted by law.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1137962

**ZAKARIYYA MASJID**

**Report of the Trustees  
FOR THE YEAR ENDED 31 OCTOBER 2021**

---

**Principal address**

59 Ribbleton Avenue  
Preston  
Lancashire  
PR1 5RX

**Trustees**

S Umar  
J M Ingar  
S Ahmed  
E Desai

**Independent Examiner**

SKM Chartered Accountants  
Pegasus House  
5 Winckley Court  
Mount Street  
Preston  
Lancashire  
PR1 8BU

Approved by order of the board of trustees on 20 June 2022 and signed on its behalf by:

J M Ingar - Trustee

**Independent Examiner's Report to the Trustees of  
Zakariyya Masjid**

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**Independent examiner's report to the trustees of Zakariyya Masjid**

I report to the charity trustees on my examination of the accounts of Zakariyya Masjid (the Trust) for the year ended 31 October 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have 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.

Shamim Mahomed  
SKM Chartered Accountants  
Pegasus House  
5 Winckley Court  
Mount Street  
Preston  
Lancashire  
PR1 8BU

20 June 2022

**ZAKARIYYA MASJID**

**Statement of Financial Activities  
FOR THE YEAR ENDED 31 OCTOBER 2021**

		2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	110,460	52,659
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	3		
Management and Administration		4,056	3,661
<b>NET INCOME</b>		<u>106,404</u>	<u>48,998</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		411,080	362,082
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>517,484</u></u>	<u><u>411,080</u></u>

The notes form part of these financial statements

**ZAKARIYYA MASJID****Balance Sheet  
31 OCTOBER 2021**

		2021 Unrestricted fund £	2020 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	7	522,030	499,123
<b>CURRENT ASSETS</b>			
Debtors	8	734	616
Cash at bank and in hand		310,390	216,603
		<u>311,124</u>	<u>217,219</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(480)	(572)
<b>NET CURRENT ASSETS</b>		<u>310,644</u>	<u>216,647</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		832,674	715,770
<b>CREDITORS</b>			
Amounts falling due after more than one year	10	(315,190)	(304,690)
<b>NET ASSETS</b>		<u>517,484</u>	<u>411,080</u>
<b>FUNDS</b>	12		
Unrestricted funds		517,484	411,080
<b>TOTAL FUNDS</b>		<u>517,484</u>	<u>411,080</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 June 2022 and were signed on its behalf by:

J M Ingar - Trustee

# ZAKARIYYA MASJID

## Notes to the Financial Statements FOR THE YEAR ENDED 31 OCTOBER 2021

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Improvements to property	- not provided
Computer equipment	- 33% on reducing balance

#### Taxation

The charity is exempt from tax on its charitable activities.

#### 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Gifts	-	1
Donations	110,460	52,658
	<u>110,460</u>	<u>52,659</u>

**ZAKARIYYA MASJID**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 OCTOBER 2021**

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 4) £	Totals £
Management and Administration	3,508	548	4,056
	<u>3,508</u>	<u>548</u>	<u>4,056</u>

**4. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Management and Administration	68	480	548
	<u>68</u>	<u>480</u>	<u>548</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 October 2021 nor for the year ended 31 October 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2021 nor for the year ended 31 October 2020.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	52,659
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Management and Administration	3,661
	<u>3,661</u>
<b>NET INCOME</b>	48,998
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	362,082
	<u>362,082</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>411,080</u>

**ZAKARIYYA MASJID**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 OCTOBER 2021**

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Computer equipment £	Totals £
<b>COST</b>				
At 1 November 2020	353,382	145,733	279	499,394
Additions	-	22,910	-	22,910
	<u>353,382</u>	<u>168,643</u>	<u>279</u>	<u>522,304</u>
At 31 October 2021	<u>353,382</u>	<u>168,643</u>	<u>279</u>	<u>522,304</u>
<b>DEPRECIATION</b>				
At 1 November 2020	-	-	271	271
Charge for year	-	-	3	3
	<u>-</u>	<u>-</u>	<u>274</u>	<u>274</u>
At 31 October 2021	<u>-</u>	<u>-</u>	<u>274</u>	<u>274</u>
<b>NET BOOK VALUE</b>				
At 31 October 2021	<u>353,382</u>	<u>168,643</u>	<u>5</u>	<u>522,030</u>
At 31 October 2020	<u>353,382</u>	<u>145,733</u>	<u>8</u>	<u>499,123</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Prepayments	734	616
	<u>734</u>	<u>616</u>

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

	2021 £	2020 £
Trade creditors	-	92
Accrued expenses	480	480
	<u>480</u>	<u>572</u>

**ZAKARIYYA MASJID**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 OCTOBER 2021**

**10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2021	2020
	£	£
Other loans (see note 11)	315,190	304,690
	<u>315,190</u>	<u>304,690</u>

**11. LOANS**

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due in more than five years:		
Repayable otherwise than by instalments:		
Long Term Loans	315,190	304,690
	<u>315,190</u>	<u>304,690</u>

**12. MOVEMENT IN FUNDS**

	At 1/11/20	Net movement in funds	At 31/10/21
	£	£	£
<b>Unrestricted funds</b>			
General fund	411,080	106,404	517,484
	<u>411,080</u>	<u>106,404</u>	<u>517,484</u>
<b>TOTAL FUNDS</b>	<u>411,080</u>	<u>106,404</u>	<u>517,484</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	110,460	(4,056)	106,404
	<u>110,460</u>	<u>(4,056)</u>	<u>106,404</u>
<b>TOTAL FUNDS</b>	<u>110,460</u>	<u>(4,056)</u>	<u>106,404</u>

**Comparatives for movement in funds**

	At 1/11/19	Net movement in funds	At 31/10/20
	£	£	£
<b>Unrestricted funds</b>			
General fund	362,082	48,998	411,080
	<u>362,082</u>	<u>48,998</u>	<u>411,080</u>
<b>TOTAL FUNDS</b>	<u>362,082</u>	<u>48,998</u>	<u>411,080</u>

ZAKARIYYA MASJID

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 OCTOBER 2021

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	52,659	(3,661)	48,998
<b>TOTAL FUNDS</b>	<u>52,659</u>	<u>(3,661)</u>	<u>48,998</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/11/19 £	Net movement in funds £	At 31/10/21 £
<b>Unrestricted funds</b>			
General fund	362,082	155,402	517,484
<b>TOTAL FUNDS</b>	<u>362,082</u>	<u>155,402</u>	<u>517,484</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	163,119	(7,717)	155,402
<b>TOTAL FUNDS</b>	<u>163,119</u>	<u>(7,717)</u>	<u>155,402</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2021.

**ZAKARIYYA MASJID****Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 OCTOBER 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	-	1
Donations	110,460	52,658
	<u>110,460</u>	<u>52,659</u>
<b>Total incoming resources</b>	110,460	52,659
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rates and water	412	930
Insurance	355	-
Light and heat	1,422	1,914
Telephone	412	-
Repairs and Maintenance	210	285
Purchases	694	-
Computer equipment	3	4
	<u>3,508</u>	<u>3,133</u>
<b>Support costs</b>		
<b>Management</b>		
Sundries	-	48
<b>Finance</b>		
Bank charges	68	-
<b>Governance costs</b>		
Accountancy	480	480
	<u>4,056</u>	<u>3,661</u>
<b>Total resources expended</b>	4,056	3,661
<b>Net income</b>	<u>106,404</u>	<u>48,998</u>

This page does not form part of the statutory financial statements

**ZAKARIYYA MASJID**

England & Wales - Charity number 1137962

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2020  
FOR  
ZAKARIYYA MASJID**

**SKM Chartered Accountants  
Pegasus House  
5 Winkley Court  
Mount Street  
Preston  
Lancashire  
PR1 8BU**

**ZAKARIYYA MASJID**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2020**

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## ZAKARIYYA MASJID

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2020

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The trustees present their report with the financial statements of the charity for the year ended 31 October 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objectives of the trust as set out in the governing document are to:

1. To advance the Islamic religion in accordance with the teachings of the Qur'an and the teachings of the Prophet Muhammad (Peace be upon Him) and the Sahabah-E-Keraam (May Allah be Pleased with Them) according to the interpretation and accepted view of the Ahlus Sunnah Wal Jamaa-ah and as expounded by the Salafus Saaliheen (Pious Predecessors).
2. To further Islamic education including the teaching of the Urdu and Arabic language.
3. To help educate young Muslims so as to develop their spiritual, moral, physical, mental and ethical capacities that they may grow to full maturity as individuals and members of society.
4. To assist in the provision of other charitable services.

##### **Strategies**

We want to make our Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about their religion and worship. The Mosque is open at all times with daily prayers, the Friday prayers being a focus of our activities.

An important part of our strategy is community welfare and education. All our community facilities and activities including classes, health initiatives and seminars are advertised and we welcome the participation of all in our local community, Muslim and non-Muslim alike. Most of our activities are free and supported by donations.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The charity's main objective is to provide a place of worship, and to promote Islamic education and training.

The charity provides facilities for the public to conduct daily prayers, and continually strives to improve on this through the support and donations received by those individuals that use the facilities.

## ZAKARIYYA MASJID

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2020

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#### ACHIEVEMENT AND PERFORMANCE

##### Achievements and Performance

##### How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit to those who worship at our place of worship.

##### Religious Activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

**Prayers:** The place of worship within the charities building is open for all daily and Friday prayers. During the week we have over 20 people who regularly attend daily prayers and over 200 who regularly attend Friday prayer.

**Festivals:** The charity provides facilities in terms of sermon, literature and place of worship on those special occasions.

**Funeral Facilities:** The charity provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials. We also hold special classes to teach people how to proceed with Islamic burial procedures.

**Civil Marriage and Nikkah:** The Mosque provides Muslim couples with an appropriate location for their both civil marriage and Nikkah (Islamic marriage).

**Hifz Classes:** Memorisation of the Quran is considered an important element of religious education and training. We continue to provide this facility for the all young people in the charities buildings.

**Evening classes:** Classes are offered to children to learn about the basic fundamental of Islam.

**Islamic Awareness:** This year we have launched a series of lectures, open to all, to promote Islamic knowledge and awareness.

**Inter-faith Dialogue:** The charity is an active member of the Faith Communities Forum for the Local area. We use this platform to promote inter-faith dialogue and social cohesion.

##### Community Activities

Currently we are undertaking the following activities:

- Seminars - organised periodically on various educational topics.
- Courses - short courses are held to take an in depth look at topics covered in seminars.
- Evening School - for children aged 5-12 years old, teaching basic Islamic Studies.
- Consultancy - offering advice to local schools and service providers.
- Library - well stocked library for research and for community use.

#### FINANCIAL REVIEW

##### Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs.

##### FUTURE PLANS

We plan to consolidate our current success and make our services available to a wider range of people. We also plan to look into further projects which will help us to fulfil our aims and objectives.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

Zakariyya Masjid is a registered UK Charity constituted on 1 November under charity number 1137962. It is an unincorporated charity. The governing document is a Trust Deed.

##### Recruitment and appointment of new trustees

The trustees have the power to appoint any person to be a trustee in accordance with the provisions of the Trust Deed. An appointed trustee holds office within the limits permitted by law.

**ZAKARIYYA MASJID**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 OCTOBER 2020**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1137962

**Principal address**

59 Ribblesdale Avenue  
Preston  
Lancashire  
PR1 5RX

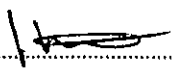
**Trustees**

S Umar  
J M Ingar  
S Ahmed  
E Desai

**Independent Examiner**

SKM Chartered Accountants  
Pegasus House  
5 Winckley Court  
Mount Street  
Preston  
Lancashire  
PR1 8BU

Approved by order of the board of trustees on .....15/06/2021..... and signed on its behalf by:

  
.....  
J M Ingar - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ZAKARIYYA MASJID**

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**Independent examiner's report to the trustees of Zakariyya Masjid**

I report to the charity trustees on my examination of the accounts of Zakariyya Masjid (the Trust) for the year ended 31 October 2020.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have 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.



Shamim Mahomed  
SKM Chartered Accountants  
Pegasus House  
5 Winckley Court  
Mount Street  
Preston  
Lancashire  
PR1 8BU

Date: .....15/6/21.....

ZAKARIYYA MASJID

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	52,659	43,441
<b>EXPENDITURE ON</b>			
Charitable activities	3		
Management and Administration		3,661	3,256
<b>NET INCOME</b>		<u>48,998</u>	<u>40,185</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		362,082	321,897
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>411,080</u></u>	<u><u>362,082</u></u>

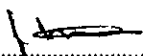
The notes form part of these financial statements

**ZAKARIYYA MASJID**

**BALANCE SHEET  
31 OCTOBER 2020**

	Notes	2020 Unrestricted fund £	2019 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	499,123	489,733
<b>CURRENT ASSETS</b>			
Debtors	8	616	335
Cash at bank and in hand		216,603	152,437
		<u>217,219</u>	<u>152,772</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(572)	(1,233)
		<u>216,647</u>	<u>151,539</u>
<b>NET CURRENT ASSETS</b>			
		<u>715,770</u>	<u>641,272</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>411,080</u>	<u>362,082</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year	10	(304,690)	(279,190)
		<u>411,080</u>	<u>362,082</u>
<b>NET ASSETS</b>			
		<u>411,080</u>	<u>362,082</u>
<b>FUNDS</b>			
Unrestricted funds	12	411,080	362,082
		<u>411,080</u>	<u>362,082</u>
<b>TOTAL FUNDS</b>			
		<u>411,080</u>	<u>362,082</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15/6/21 and were signed on its behalf by:

  
.....  
J M Ingar - Trustee

## ZAKARIYYA MASJID

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2020

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#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Improvements to property	- not provided
Computer equipment	- 33% on reducing balance

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**ZAKARIYYA MASJID**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2020**

**2. DONATIONS AND LEGACIES**

	2020	2019
	£	£
Gifts	1	-
Donations	52,658	43,441
	52,659	43,441

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 4) £	Totals £
Management and Administration	3,133	528	3,661
	3,133	528	3,661

**4. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Management and Administration	48	480	528
	48	480	528

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 October 2020 nor for the year ended 31 October 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2020 nor for the year ended 31 October 2019.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	43,441
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Management and Administration	3,256
<b>NET INCOME</b>	40,185
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	321,897

ZAKARIYYA MASJID

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2020

<b>6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>				Unrestricted fund £
<b>TOTAL FUNDS CARRIED FORWARD</b>				<u>362,082</u>
<b>7. TANGIBLE FIXED ASSETS</b>				
	Freehold property £	Improvements to property £	Computer equipment £	Totals £
<b>COST</b>				
At 1 November 2019	353,382	136,340	279	490,001
Additions	-	9,393	-	9,393
At 31 October 2020	<u>353,382</u>	<u>145,733</u>	<u>279</u>	<u>499,394</u>
<b>DEPRECIATION</b>				
At 1 November 2019	-	-	268	268
Charge for year	-	-	3	3
At 31 October 2020	<u>-</u>	<u>-</u>	<u>271</u>	<u>271</u>
<b>NET BOOK VALUE</b>				
At 31 October 2020	<u>353,382</u>	<u>145,733</u>	<u>8</u>	<u>499,123</u>
At 31 October 2019	<u>353,382</u>	<u>136,340</u>	<u>11</u>	<u>489,733</u>
<b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
			2020 £	2019 £
Prepayments			<u>616</u>	<u>335</u>

**ZAKARIYYA MASJID**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2020**

<b>9.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2020	2019	
		£	£	
	Trade creditors	92	273	
	Accrued expenses	480	960	
		<u>572</u>	<u>1,233</u>	
<b>10.</b>	<b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	2020	2019	
		£	£	
	Other loans (see note 11)	<u>304,690</u>	<u>279,190</u>	
<b>11.</b>	<b>LOANS</b>			
	An analysis of the maturity of loans is given below:			
		2020	2019	
		£	£	
	Amounts falling due in more than five years:			
	Repayable otherwise than by instalments:			
	Long Term Loans	<u>304,690</u>	<u>279,190</u>	
<b>12.</b>	<b>MOVEMENT IN FUNDS</b>			
		At	Net	At
		1/11/19	movement	31/10/20
		£	in funds	£
	<b>Unrestricted funds</b>			
	General fund	362,082	48,998	411,080
		<u>362,082</u>	<u>48,998</u>	<u>411,080</u>
	<b>TOTAL FUNDS</b>			
		<u>362,082</u>	<u>48,998</u>	<u>411,080</u>
	Net movement in funds, included in the above are as follows:			
		Incoming	Resources	Movement
		resources	expended	in funds
		£	£	£
	<b>Unrestricted funds</b>			
	General fund	52,659	(3,661)	48,998
		<u>52,659</u>	<u>(3,661)</u>	<u>48,998</u>
	<b>TOTAL FUNDS</b>			
		<u>52,659</u>	<u>(3,661)</u>	<u>48,998</u>

ZAKARIYYA MASJID

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2020

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/11/18 £	Net movement in funds £	At 31/10/19 £
<b>Unrestricted funds</b>			
General fund	321,897	40,185	362,082
<b>TOTAL FUNDS</b>	<u>321,897</u>	<u>40,185</u>	<u>362,082</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	43,441	(3,256)	40,185
<b>TOTAL FUNDS</b>	<u>43,441</u>	<u>(3,256)</u>	<u>40,185</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/11/18 £	Net movement in funds £	At 31/10/20 £
<b>Unrestricted funds</b>			
General fund	321,897	89,183	411,080
<b>TOTAL FUNDS</b>	<u>321,897</u>	<u>89,183</u>	<u>411,080</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	96,100	(6,917)	89,183
<b>TOTAL FUNDS</b>	<u>96,100</u>	<u>(6,917)</u>	<u>89,183</u>

**ZAKARIYYA MASJID**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2020**

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**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 October 2020.

ZAKARIYYA MASJID

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2020

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	1	-
Donations	52,658	43,441
	<u>52,659</u>	<u>43,441</u>
<b>Total incoming resources</b>	<b>52,659</b>	<b>43,441</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rates and water	930	-
Light and heat	1,914	2,155
Repairs and Maintenance	285	615
Computer equipment	4	6
	<u>3,133</u>	<u>2,776</u>
<b>Support costs</b>		
<b>Management</b>		
Sundries	48	-
<b>Governance costs</b>		
Accountancy	480	480
	<u>3,661</u>	<u>3,256</u>
<b>Total resources expended</b>	<b>3,661</b>	<b>3,256</b>
<b>Net income</b>	<b><u>48,998</u></b>	<b><u>40,185</u></b>

This page does not form part of the statutory financial statements

