

CHARITY NUMBER : 1138560

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS**

**FOR THE PERIOD FROM 01 APRIL 2020 TO 31 MARCH 2021**

**FOR**

**MASJID -E -UMAR**

**MASJID -E -UMAR**

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**FOR THE PERIOD FROM 01 APRIL 2020 TO 31 MARCH 2021**

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**MASJID -E -UMAR**

**LEGAL AND ADMINISTRATIVE INFORMATION**  
**FOR THE PERIOD FROM 01 APRIL 2020 TO 31 MARCH 2021**

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**TRUSTEES:**

Mr Anwar Shah  
Mr Khan Afsar  
Mr Sajid Masood  
Mr Javed Khan  
Mr Abdul Rehman  
Mr Abdul Gafoor  
Mr Tariq Mahmood

**REGISTERED OFFICE:**

306 Barnsley Road  
Sheffield  
South Yorkshire  
S4 7AH

**CHARITY NUMBER:**

1138560

**BANKERS:**

HSBC BANK  
660 Staniforth Rd  
Darnall, Sheffield  
S9 4LQ

## **MASJID -E -UMAR**

### **REPORT OF THE TRUSTEES** **FOR THE PERIOD FROM 01 APRIL 2020 TO 31 MARCH 2021**

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#### **Report of the Trustees for the Period from 01 April 2020 to 31 March 2021**

The trustees present their annual report along with the financial statements of the charity for the 12 months period ended 31st March 2020. The financial statement has been prepared in accordance with the accounting policies set out on page 7 and comply with the charity trust deed and applicable law

#### **Constitution and objects**

The Masjid - E - Umar is constituted under a trust deed dated 26 October 2010 and has a registered charity number 1138560.

The objectives of the trust are to establish and operate the institution for the purpose of advancing education and to advance the Islamic religion to create Islamic and culture awareness.

To advance the education of the public.

To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

Such other charitable purposes as the trustees shall from time to time determine

The trustees must use the income (and may use the capital) of the Trust in promoting the objects.

#### **Organisation**

The trustees who have served during the year and since the year end are set out on page 1. Apart from the first Trustees, every Trustee must be appointed by a resolution of the Trustees passed at a special meeting called under clause 15 of this deed. The trustees must hold at least four ordinary meetings each year. All meetings must involve the physical presence of those Trustees who attend the meeting.

#### **Income Generation**

Income was generated mainly by regular monthly donations by the parents of Muslim children who regularly come for Islamic education and by the other local Muslim community to promote the objectives. Charity also receives occasional letting income.

#### **Risk Management**

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirms that systems have been established to enable regular reports to be produced so that any necessary steps can be taken to lessen those risks.

#### **Reserve Policy**

Charity does not have any specific policy to maintain reserve funds. It will call at local community to donate funds when charity is short of funds and needs money for any specific project.

**MASJID -E -UMAR**

**REPORT OF THE TRUSTEES**  
**FOR THE PERIOD FROM 01 APRIL 2020 TO 31 MARCH 2021**

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

Law applicable to charities in England and Wales requires the trustees' to prepare statements for each financial year that give true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- v Select suitable accounting policies and then apply them consistently.
- v Make judgements and estimates that are reasonable and prudent.
- v State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.
- v Prepare the financial statements on the going concern basis unless it is in appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence fore taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Approved by the trustees and signed on their behalf by:**

**Anwar Shah**  
**20/09/2021**

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF MASJID - E - UMAR**

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**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts.  
The charity's trustees consider that an audit is not required for this year  
(under section 144(2) of the Charities Act 2011 (the 2011 Act),  
and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow procedure laid down in the general directions given by the  
Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with General Directions given by the Charity Commission.  
An examination includes a review of the accounting records kept by the Charity and a comparison  
of the accounts presented with those records. It also includes consideration of any unusual items  
or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.  
The procedures undertaken do not provide all the evidence that would be required in an audit and consequently  
no opinion is given as to whether the accounts present a 'true and fair' view and the report is Limited to those  
matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention (other  
than that disclosed below \*)

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and  
comply with the accounting requirements of the 2011 Act

have not been met ; or

2. to which, in my opinion, attention should be drawn in order to enable a  
proper understanding of the accounts to be reached.

**Name:** Rashid Desai  
324 Barnsley Road  
Sheffield, S57 AD

**MASJID -E -UMAR**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE PERIOD FROM 01 APRIL 2020 TO 31 MARCH 2021**

		2021		2020	
		£ <u>UNRESTRICTED</u>	£ <u>RESTRICTED</u>	£ <u>TOTAL</u>	£ <u>TOTAL</u>
<b><u>INCOMING RESOURCES</u></b>					
Donations:	2	6,017	-	6,017	23,878
<b>Activities in furtherance of the charity's objective:</b>					
Children's' parents regular monthly donations	3	86,619	-	86,619	109,388
<b>Activities for generating funds:</b>					
Hall Rent/Announcement	4	16,863	-	16,863	12,200
		<u>109,499</u>	<u>-</u>	<u>109,499</u>	<u>145,466</u>
<b><u>RESOURCES EXPENDED</u></b>					
Cost of generating funds:		-	-	-	-
Charitable expenditure :		-	-	-	-
<b>Cost of activities in furtherance of the charity's objective:</b>					
Establishment and education.	5	87,302	-	87,302	84,542
Management and administration.	5	30,860	-	30,860	3,658
Total resources expended		<u>118,161</u>	<u>-</u>	<u>118,161</u>	<u>88,200</u>
<b>Loss on disposal of buildings and plant and machinery.</b>					
	8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET INCOMING RESOURCES	6	<u>(8,663)</u>	<u>-</u>	<u>(8,663)</u>	<u>57,266</u>
<b>NET MOVEMENT IN FUNDS</b>					
Funds balances B/fwd at 01/04/2019		<u>559,689</u>	<u>-</u>	<u>559,689</u>	
Funds balances C/fwd at 31/03/2020		<u>551,026</u>	<u>-</u>	<u>551,026</u>	

All incoming resources and resources expended derive from containing activities.

**MASJID -E -UMAR**

**CHARITY BALANCE SHEET**

**As at 31 March 2021**

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		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible assets	9	56,304	57,368
<b>CURRENT ASSETS</b>			
Stock		-	-
Cash at bank & in hand		494,729	457,770
		<u>551,033</u>	<u>515,138</u>
<b>CREDITORS</b>			
Amounts falling due within one year	11	-	-
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>551,033</u>	<u>515,138</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year	12	-	5,000
<b>NET ASSETS OVER LIABILITIES</b>		<u>551,033</u>	<u>510,138</u>
<b>FUNDS ACCOUNT:</b>			
<b>UNRESTRICTED FUNDS</b>		<u>551,026</u>	<u>510,138</u>

**Approved by the Board of Trustees:**

**Anwar Shah**  
**20/09/2021**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD FROM 01 APRIL 2020 TO 31 MARCH 2021**

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**1. ACCOUNTING POLICIES**

**(a) Basis of preparation**

The financial statements have been prepared under the historical cost convention..

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), “Accounting and Reporting by Charities” published in March 2005 and and applicable accounting standards.

**(b) Charity status**

The charity is a governed by trust deed. The trustees are named on page 1.

**(c) Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

**(d) Restricted funds**

These are to be used for specific purposes as laid down by the donor- Expenditure that meets these criteria is charged to fund, together with a fair allocation of management and support cost.

**(e) Incoming resources**

All incoming resources are included in the SORP when the charity is legally entitled to the income and the amount can be qualified with reasonable accuracy.

**(f) Resources expended**

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

**(g) Tangible fixed assets and depreciation**

Tangible fixed assets costing more than £100 are capitalised and included at cost including any incidental expenses of acquisition. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:

Electrical Equipment

25% Reducing Balance

**MASJID -E -UMAR**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD FROM 01 APRIL 2020 TO 31 MARCH 2021**

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2. DONATIONS	UNRESTRICTED	
	2021	2020
	6,017	23,878

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Donations include general donations and collection made on Friday, Eid and during Ramadan month from people attending mosque.

**3. ACTIVITIES IN FURTHERANCE OF THR CHARITY'S OBJECTIVES**

	£	2021 £	£	2020 £
	<u>UNRESTRICTED</u>	<u>RESTRICTED</u>	<u>TOTAL</u>	<u>TOTAL</u>
Childrens' parents regular monthly donations	86,619	-	86,619	109,388
	<u>86,619</u>	<u>-</u>	<u>86,619</u>	<u>109,388</u>

**4. Activities Generating Fund**

	<u>UNRESTRICTED</u>	
Rent and Hall Hire	3,500	12,200
Other Income	13,362.73	-

**MASJID -E -UMAR**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD FROM 01 APRIL 2020 TO 31 MARCH 2021**

**5. TOTAL RESOURCES EXPENDED**

	<b><u>UNRESTRICTED</u></b>	<b><u>RESTRICTED</u></b>	<b><u>TOTAL</u></b>	<b><u>TOTAL</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>
<b>Establishment and Education</b>				
Rent & rates	2,299	-	2,299	6,096
Light and heat	24,210	-	24,210	31,499
Insurance	2,416	-	2,416	-
Telephone,	2,085	-	2,085	1,957
Staff costs	17,481	-	17,481	21,644
Repairs & renewals	11,237	-	11,237	8,276
Printing and Stationery	2,830	-	2,830	3,041
Electronic Equipment	456	-	456	811
Donation	24,288	-	24,288	11,219
	<u>87,302</u>	<u>-</u>	<u>87,302</u>	<u>84,542</u>
<b>Mangement and Administration</b>				
Teaching & Education	23,064.92	-	-	-
Accountancy	1,000.00	-	1,000.00	1,000.00
Professional & Legal Fees	-	-	-	-
Bank Charges	-	-	-	-
Canteen & Food	1,355.05	-	1,355.05	2,658.00
Sundry & cleaning	5,439.87	-	5,439.87	-
	<u>30,859.84</u>	<u>-</u>	<u>7794.92</u>	<u>3658</u>
<b>Total resources expended</b>	<u>118,161</u>	<u>-</u>	<u>95,096</u>	<u>88,200</u>

**6. NET INCOMING REOURCES FOR THE YEAR**

	<b><u>2021</u></b>	<b><u>2020</u></b>
<b>This is after charging:</b>	<b><u>£</u></b>	<b><u>£</u></b>
Accountancy	1,000	1,000
Depreciation	456	811

**MASJID -E -UMAR**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD FROM 01 APRIL 2020 TO 31 MARCH 2021**

**7. STAFF COSTS AND NUMBERS**

Staff costs were as follows:

	<b><u>2021</u></b>	<b><u>2020</u></b>
	<b>£</b>	<b>£</b>
Wages and salaries	17,481	21,644
	<u>17,481</u>	<u>21,644</u>

Staff numbers were as follows:

	<b><u>2021</u></b>	<b><u>2020</u></b>
Teaching and training	5	5

**8. TANGIBLE FIXED ASSETS**

	<b>Buildings Alteration &amp; Improvement Cost £</b>	<b>Electronic Equipment £</b>
<b>COST</b>		
As at 01 April 2019		
Alteration & Improvement Cost		
On Bland Street Building	54,935	1,825
At 31st March 2020	<u>54,935</u>	<u>1,825</u>
<b>DEPRECIATION</b>		
As at 01 April 2019		
	NIL	(456)
At 31st March 2020	<u>NIL</u>	<u>(456)</u>
<b>NET BOOK VALUE</b>		
At 31st March 2020	<u>54,935</u>	<u>1,369</u>

**MASJID -E -UMAR**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD FROM 01 APRIL 2020 TO 31 MARCH 2021**

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**9. DEBTORS**

<b><u>2021</u></b>	<b><u>2020</u></b>
<b>£</b>	<b>£</b>
NIL	NIL

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**10. CREDITORS: AMONTS FALLING DUE WITHIN ONE YEAR**

	<b><u>2021</u></b>	<b><u>2020</u></b>
	<b>£</b>	<b>£</b>
Taxation and social security costs	(993.53)	-
Accruals	1,000.00	-
	<u>6.47</u>	<u>-</u>

**11. CREDITORS: AMONTS FALLING DUE AFTER MORE THAN ONE YEAR**

<b><u>2021</u></b>	<b><u>2020</u></b>
<b>£</b>	<b>£</b>
-	5,000.00
-	5,000.00

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