

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025
FOR
HANFI SUNNI MUSLIM CIRCLE - RAZA MASJID**

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

HANFI SUNNI MUSLIM CIRCLE - RAZA MASJID

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FOR THE YEAR ENDED 31 JANUARY 2025**

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HANFI SUNNI MUSLIM CIRCLE - RAZA MASJID

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2025

The trustees present their report with the financial statements of the charity for the year ended 31 January 2025. 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 objective of the trust as set out in the governing document is to promote the advancement of the religion of Islam.

Significant activities

The charity provides facilities for the public to conduct daily prayers, education, burial, marriage and other community functions.

Income received is from voluntary donations and investment income.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity provides a place of worship and education and training.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds equivalent to 12 months expenditure to cover management and support costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1138795

Principal address

103-105 St Pauls Road
Preston
Lancashire
PR1 1UH

Trustees

N Mohammed (resigned 20/12/24)
W Younus
A Dad (appointed 11/2/24)
Z Zafar
A Mahmood (appointed 20/3/24)

Independent Examiner

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

HANFI SUNNI MUSLIM CIRCLE - RAZA MASJID

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2025**

Approved by order of the board of trustees on 4 December 2025 and signed on its behalf by:

W Younus - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HANFI SUNNI MUSLIM CIRCLE - RAZA MASJID**

Independent examiner's report to the trustees of Hanfi Sunni Muslim Circle - Raza Masjid

I report to the charity trustees on my examination of the accounts of Hanfi Sunni Muslim Circle - Raza Masjid (the Trust) for the year ended 31 January 2025.

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

4 December 2025

HANFI SUNNI MUSLIM CIRCLE - RAZA MASJID

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JANUARY 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		119,262	85,564
Investment income	2	18,300	16,000
Total		<u>137,562</u>	<u>101,564</u>
EXPENDITURE ON			
Raising funds		(750)	-
Charitable activities			
Support costs		123,480	89,918
Total		<u>122,730</u>	<u>89,918</u>
NET INCOME		14,832	11,646
RECONCILIATION OF FUNDS			
Total funds brought forward		1,555,975	1,544,329
TOTAL FUNDS CARRIED FORWARD		<u><u>1,570,807</u></u>	<u><u>1,555,975</u></u>

The notes form part of these financial statements

HANFI SUNNI MUSLIM CIRCLE - RAZA MASJID

BALANCE SHEET 31 JANUARY 2025

		2025 Unrestricted fund £	2024 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	6	1,281,165	1,281,260
CURRENT ASSETS			
Stocks	7	750	-
Debtors	8	41,251	10,600
Cash at bank and in hand		248,997	267,883
		290,998	278,483
CREDITORS			
Amounts falling due within one year	9	(1,356)	(3,768)
NET CURRENT ASSETS		289,642	274,715
TOTAL ASSETS LESS CURRENT LIABILITIES		1,570,807	1,555,975
NET ASSETS		1,570,807	1,555,975
FUNDS	10		
Unrestricted funds		1,570,807	1,555,975
TOTAL FUNDS		1,570,807	1,555,975

The financial statements were approved by the Board of Trustees and authorised for issue on 4 December 2025 and were signed on its behalf by:

W Younus - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025**

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.

Fixtures and Fittings	- 25% Reducing Balance
Land and Buildings Freehold	- Not Provided

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

HANFI SUNNI MUSLIM CIRCLE - RAZA MASJID

NOTES TO THE FINANCIAL STATEMENTS - *continued* FOR THE YEAR ENDED 31 JANUARY 2025

2. INVESTMENT INCOME

	2025	2024
	£	£
Rents received	<u>18,300</u>	<u>16,000</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2025 nor for the year ended 31 January 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2025 nor for the year ended 31 January 2024.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
	-	1
Average number of employees	<u>-</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	85,564
Investment income	<u>16,000</u>
Total	<u>101,564</u>
 EXPENDITURE ON	
Charitable activities	
Support costs	<u>89,918</u>
 NET INCOME	 11,646
 RECONCILIATION OF FUNDS	
Total funds brought forward	<u>1,544,329</u>
 TOTAL FUNDS CARRIED FORWARD	 <u>1,555,975</u>

HANFI SUNNI MUSLIM CIRCLE - RAZA MASJID

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2025**

6. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Fixtures and fittings £	Totals £
COST				
At 1 February 2024 and 31 January 2025	1,060,000	220,880	2,611	1,283,491
DEPRECIATION				
At 1 February 2024	-	-	2,231	2,231
Charge for year	-	-	95	95
At 31 January 2025	-	-	2,326	2,326
NET BOOK VALUE				
At 31 January 2025	1,060,000	220,880	285	1,281,165
At 31 January 2024	1,060,000	220,880	380	1,281,260

7. STOCKS

	2025 £	2024 £
Stocks	750	-

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	40,835	10,184
Prepayments	416	416
	41,251	10,600

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Taxation and social security	636	748
Other creditors	720	3,020
	1,356	3,768

10. MOVEMENT IN FUNDS

	At 1/2/24 £	Net movement in funds £	At 31/1/25 £
Unrestricted funds			
General fund	1,555,975	14,832	1,570,807
TOTAL FUNDS	1,555,975	14,832	1,570,807

HANFI SUNNI MUSLIM CIRCLE - RAZA MASJID

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2025**

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	137,562	(122,730)	14,832
TOTAL FUNDS	<u>137,562</u>	<u>(122,730)</u>	<u>14,832</u>

Comparatives for movement in funds

	At 1/2/23 £	Net movement in funds £	At 31/1/24 £
Unrestricted funds			
General fund	1,544,329	11,646	1,555,975
TOTAL FUNDS	<u>1,544,329</u>	<u>11,646</u>	<u>1,555,975</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	101,564	(89,918)	11,646
TOTAL FUNDS	<u>101,564</u>	<u>(89,918)</u>	<u>11,646</u>

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

	At 1/2/23 £	Net movement in funds £	At 31/1/25 £
Unrestricted funds			
General fund	1,544,329	26,478	1,570,807
TOTAL FUNDS	<u>1,544,329</u>	<u>26,478</u>	<u>1,570,807</u>

HANFI SUNNI MUSLIM CIRCLE - RAZA MASJID

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 JANUARY 2025**

10. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	239,126	(212,648)	26,478
TOTAL FUNDS	<u>239,126</u>	<u>(212,648)</u>	<u>26,478</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2025.

HANFI SUNNI MUSLIM CIRCLE - RAZA MASJID

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JANUARY 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(1)	1
Donations	88,611	85,563
Gift aid	30,652	-
	119,262	85,564
 Investment income		
Rents received	18,300	16,000
Total incoming resources	137,562	101,564
 EXPENDITURE		
Other trading activities		
Closing stock	(750)	-
 Charitable activities		
Funeral service	3,177	-
 Support costs		
Management		
Wages	50,974	41,319
Pensions	505	349
Educational Resources	1,506	-
Rent, Rates and water	6,398	6,387
Insurance	3,743	3,728
Light and heat	16,256	17,235
Telephone	844	652
Postage and stationery	239	433
Sundries	1,056	5,524
Repairs and Maintenance	33,172	12,456
Legal & Professional	3,122	112
Fixtures and fittings	95	127
	117,910	88,322
 Finance		
Bank charges	230	108
 Human resources		
Software licences	75	-
 Governance costs		
Accountancy and legal fees	2,088	1,488
Total resources expended	122,730	89,918
Net income	14,832	11,646

This page does not form part of the statutory financial statements