

JAMIA MASJID GHOUSIA ARMLEY

England & Wales · Charity number 1142052

Details

Other names	UNITED MUSLIM ASSOCIATION OF ARMLEY
Status	Registered
Legal form	Other
Registered	2011-05-23
Register	View on the Charity Commission register

Contact

Address	7 Brooklyn Terrace Leeds LS12 2BX
Phone	07877253860
Email	umaa29@yahoo.co.uk
Website	www.masjidghousia.com

Activities

Objects: 1) TO ADVANCE THE ISLAMIC RELIGION IN ACCORDANCE WITH THE DOCTRINES OF FIQH-I-HANAFI (BARELWI); AND SHARED KNOWLEDGE CONCERNING CULTURAL PROGRAM. 2) 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 HARDHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: Establish an independent Masjid, Muslim Community, Cultural and Educational Centre. Advance the Islamic religion in accordance with the doctrine of Fiqh-i-Hanafi (Barelwi). Providing supplementary classes for children. 0001

Classification

- **How:** Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£86,857	£62,704	-	-
2024-05-31	£153,382	£66,216	-	-
2023-05-31	£98,933	£93,489	-	-
2022-05-31	£131,092	£69,465	-	-
2021-05-31	£63,471	£56,238	-	-

Trustees

Name	Role	Appointed
Ansar Javed		2019-12-27
Ansar Mahmood Qureshi		2019-12-27
Ibrar Ahmed Zaman		2018-08-01
Irshad Ahmed		2018-07-20
Ishtiaq Hussain		2018-07-20
Khadim Hussain		2018-07-20
MOHAMMAD YASSIN		
Mahmood Ahmed		2019-12-27
Mohammed Naeem		2019-12-27
Momin Khan		2019-12-27
Sheraz Muhammad		2019-12-27
Wajid Hussain		2019-12-27
Zulfikar Mohammed		2019-12-27

JAMIA MASJID GHOUSIA ARMLEY

England & Wales - Charity number 1142052

Accounts

**Registered Charity Number:
1142052**

Jamia Masjid Ghusia Armley

Financial Statements

For the year ended 31 May 2025

Jamia Masjid Ghousia Armley

Annual Report and Accounts

Year ended 31 May 2025

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Jamia Masjid Ghousia Armley

Legal and administrative information

Year ended 31 May 2025

Charity Number	1142052
Registered Office	7 Brooklyn Terrace Leeds LS12 2BX
Chariman	Ch.Muhammad Arshad Khatana
Treasurer	Wajid Hussain
Trustee	Mr Mohammad Yasin Ibrar Ahmed Zaman Ansar Javed Ishtiaq Hussain Khadim Hussain Mohammed Naeem Ansar Mahmood Qureshi Wajid Hussain Mahmood ahmed Momin Khan Zulfiqar Ahmed Sheraz Muhammed
Accountants	QH Associates Limited Accountants and Tax Advisors 208 Roundhay Road Leeds LS8 5AA
Bankers	HSBC 1 Stocks Hill Armley Leeds LS12 2AA

Jamia Masjid Ghousia Armley

Trustees Annual Report

Year ended 31 May 2025

History, objectives and activities of the Trust

The United Muslim Association Armley was established about 6 years ago to provide a place of

- 1 Establish an independent Masjid, Muslim Community, Cultural and Educational Centre.
- 2 Advance the Islamic religion in accordance with the doctrine of Fiqh-i-Hanafi (Barelwi).
- 3 Providing supplementary classes for children.
- 4 Collect and Distribute information on Islamic matters and exchange such information with other bodies having similar objectives.
- 5 Providing facilities in the interest of social welfare of individuals with the objective of improving their condition of life.

Management and governance arrangements

The trust deed provides for a minimum of three and a maximum of eight trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees. The chair of trustees is responsible for the induction of any new trustee, which involves awareness of the trustee's responsibilities, the governing document, administrative procedures, the history, and philosophical approach of the charity. The existing trustees have held office for over 2 years.

Procedures and policy

The trustees normally meet once a month to consider, review and discuss any concerning or pressing matters involving the running of the mosque. The trustees will also check and sign off the Child Protection and equal Opportunities Policy. The trustees will also utilise this time to review any feedback that has been received over the course of the previous month. The trustees have various policies in place which are communicated to all concerned.

Achievements and performance of the Trust

During the year, the Trust has been able to continue its support and the educational need of Muslim children. The trust has also encouraged and developed the English and Arabic speech of elderly Muslim community with reading, and the understanding of the Quran.

Independent Examiner

The trustees intend to ask the existing auditors to undertake the independent examination of the Trust in the following year.

Approved by the trustees on 11 July 2025 and signed on their behalf by:

Signature:

Ch. Muhammad Arshad Khatana

Jamia Masjid Ghousia Armley

Independent examiners' report to the Trustees

Year ended 31 May 2025

Responsibilities of Trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented in 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 a statutory audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that, in the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in my material respect the requirements:
 - to keep accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of The Accountings Regulations 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.

QH Associates Ltd
208 Roundhay Road
Leeds
LS8 5AA

The date upon which my opinion is expressed is:
11/07/2025

Jamia Masjid Ghousia Armley

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)**

Year ended 31 May 2025

	note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	2024 £
Incoming Resources					
Donations	3	63,336	-	63,336	134,182
Other income		23,521	-	23,521	19,200
Total incoming resources		86,857	-	86,857	153,382
Resources expended					
Charitable expenditure:					
Costs of activities in furtherance of the charity's objects:					
Direct costs		23,275	-	23,275	43,185
Management & administration		39,429	-	39,429	23,031
Total resources expended	4	62,704	-	62,704	66,216
Net income for the year before transfers		24,153	-	24,153	87,166
Transfer between funds		-	-	-	-
Net income for the year		24,153	-	24,153	87,166
Other recognised gains and losses		-	-	-	-
Net movement in funds		24,153	-	24,153	87,166
Funds balance at start of year		1,025,577	-	1,025,577	938,411
Funds introduced during the year		-	-	-	-
Fund balances at end of year		1,049,730	-	1,049,730	1,025,577

Jamia Masjid Ghousia Armley

Balance Sheet

Year ended 31 May 2025

	Note	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	5		1,111,031		1,112,502
Current assets					
Cash at bank and in hand		4,867		4,800	
		<u>4,867</u>		<u>4,800</u>	
Creditors: amounts falling due within one year	6	575		500	
			<u>4,292</u>		<u>4,300</u>
			1,115,323		1,116,802
Net assets			<u><u>1,115,323</u></u>		<u><u>1,116,802</u></u>
Funds					
Restricted funds			-		-
Unrestricted funds:	7		493,706		385,561
Permanent endowment			560,083		560,083
			<u><u>1,053,789</u></u>		<u><u>945,644</u></u>

1 Accounting policies

(a) Basis of accounting

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008) and all other applicable accounting standards, as modified by the Statement of recommended Practice for Accounting and reporting issued by the Charity Commissioners for England and Wales, (revised June 2008) adapted to meet the needs of unincorporated organisations. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 Acts, and include the result of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) requires compliance with specific Financial Reporting Standards other than the FRSSE

The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cashflow statement.

The particular accounting policies followed are set out below;

Accounting Convention

The financial statements are prepared on a going concern basis under the historical cost convention as modified by the revaluation of freehold land and buildings.

The charity is entirely dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing donations.

Incoming Resources

Incoming resources are accounted for on a receivable basis.

Recognition of Liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008), issued by the Charity commissioners for England & Wales.

(b) Tangible fixed assets and depreciation

All tangible fixed assets are, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at a valuation arrived at by a professionally qualified firm of valuers, who valued the assets on the basis of open market value in current use.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Office Equipments	18%
Fixtures & Fittings	18%

Depreciation of freehold buildings has not been provided for as they are consistently kept at a high standard of repair, their economic life is sufficiently long so that accumulated depreciation is not material to these financial statements.

(c) Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial activities.

(d) Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remains any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable bodies having similar objects to the charity.

(e) Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or persons connected with them.

(f) Detailed analysis of certain transactions required by the 2005 revision to the statement of Recommended Practice for Accounting and Reporting issued by the charity Commissions for England & Wales (effective April 2005 and revised June 2008)

Various items of support costs and charitable expenditure which are required by the 2005 revision of the Statement of Recommended Practice for Accounting and reporting issued by the Charity Commissioners for England & Wales (effective April 2005 and revised in June 2008) to be disclosed in the notes to the accounts are set out in the Detailed schedule to the Statement of Financial activities, which should be read together with these notes.

2 Net incoming resources

	31 May 2025	31 May 2024
Is stated after charging:		
Depreciation of tangible fixed assets owned by the charity	<u>1,786</u>	<u>1871</u>

Jamia Masjid Ghousia Armley

Notes to the Accounts and Reports (continued)

Year ended 31 May 2025

3 Incoming resources

	Unrestricted	Restricted	2025	2024
	£	£	Total	Total
			£	£
Donations and Grants	63,336	-	63,336	134,182
Rental income	12,000	-	12,000	7,200
Children fees	11,521		11,521	12,000
JRS grant			-	
	<u>86,857</u>	<u>-</u>	<u>86,857</u>	<u>153,382</u>

4 Total resources expended

	2025	2024
	£	£
Direct Costs		
Wages	23,275	34,085
Care taker costs		9,100
	<u>23,275</u>	<u>43,185</u>
Management and Administration of the charity		
Telephone	724	720
Repairs & renewals	1,233	1,056
Advertising & PR		
Bank charges & interest		
Cleaning	2,311	2,173
Light & heat	16,453	8,402
Insurance	10,302	2,476
Water and rates		4,869
Entertaining	134	
Equipment expensed	484	
Rates	4,258	
Staff Training & Welfare		
Software	849	
Service Charges	238	
Stationery & printing	120	652
Accountancy charges	575	500
Sundries	277	452
Depreciation	1,471	1,731
	<u>39,429</u>	<u>23,031</u>

No employee received emoluments of more than £50,000.

The average number of employees was:
Management and administration of the charity

2025	2024
Number	Number
<u>6</u>	<u>6</u>

Jamia Masjid Ghousia Armley

Notes to the Accounts and Reports (continued)

Year ended 31 May 2025

5 Tangible Fixed assets	Land & Buildings	Fixture & Fittings	Office Equipment	Total
Cost:	£	£		£
At 1 June 2024	1,122,620	26,490	4,000	1,153,110
Additions	-	-	-	-
Disposals	-	-	-	-
Year ended 31 May 2025	1,122,620	26,490	4,000	1,153,110
Depreciation:				
At 1 June 2024	21,867	14,780	3,961	40,608
Charge for the year	-	1,471	-	1,471
Eliminated on disposal	-	-	-	-
Year ended 31 May 2025	21,867.00	16,251	3,961	42,079
Net book value				
Year ended 31 May 2025	1,100,753	10,239	39	1,111,031
Year ended 31 May 2024	1,100,753	11,710	39	1,112,502

6 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	575	500
	575	500

7 Movement in funds

	At 1 June 2024	Funds introduced	Movement in funds		Transfers	At 31 May 2025
	£	£	Incoming resources £	Outgoing resources £	£	£
Restricted funds:						
General funds	-	-	-	-	-	-
Total restricted funds	-	-	-	-	-	-
Unrestricted funds:						
General funds	385,561	83,992	86,857	62,704	-	493,706
Total unrestricted funds	385,561	83,992	86,857	62,704	-	493,706
Total funds	385,561	83,992	86,857	62,704	-	493,706

8 Permanent endowments

	At 1 June 2025	Incoming resources	Outgoing resources	Transfers	At 31 May 2024
New Masjid	525,033	-	-	-	525,033
Old Masjid	35,050	-	-	-	35,050
	560,083	-	-	-	560,083

JAMIA MASJID GHOUSIA ARMLEY

England & Wales - Charity number 1142052

Accounts

Registered Charity Number:
1142052

Jamia Masjid Ghousia Armley

Financial Statements

For the year ended 31 May 2024

Jamia Masjid Ghousia Armley

Annual Report and Accounts

Year ended 31 May 2024

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Jamia Masjid Ghousia Armley

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Year ended 31 May 2024

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Registered Office	7 Brooklyn Terrace Leeds LS12 2BX
Chariman	Ch.Muhammad Arshad Khatana
Treasurer	Wajid Hussain
Trustee	Mr Mohammad Yasin Ibrar Ahmed Zaman Ansar Javed Ishtiaq Hussain Khadim Hussain Mohammed Naeem Ansar Mahmood Qureshi Wajid Hussain Mahmood ahmed Momin Khan Zulfiqar Ahmed Sheraz Muhammed
Accountants	QH Associates Limited Accountants and Tax Advisors 208 Roundhay Road Leeds LS8 5AA
Bankers	HSBC 1 Stocks Hill Armley Leeds LS12 2AA

Jamia Masjid Ghousia Armley

Trustees Annual Report

Year ended 31 May 2024

History, objectives and activities of the Trust

The United Muslim Association Armley was established about 6 years ago to provide a place of

- 1 Establish an independent Masjid, Muslim Community, Cultural and Educational Centre.
- 2 Advance the Islamic religion in accordance with the doctrine of Fiqh-i-Hanafi (Barelwi).
- 3 Providing supplementary classes for children.
- 4 Collect and Distribute information on Islamic matters and exchange such information with other bodies having similar objectives.
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Management and governance arrangements

The trust deed provides for a minimum of three and a maximum of eight trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees. The chair of trustees is responsible for the induction of any new trustee, which involves awareness of the trustee's responsibilities, the governing document, administrative procedures, the history, and philosophical approach of the charity. The existing trustees have held office for over 2 years.

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The trustees normally meet once a month to consider, review and discuss any concerning or pressing matters involving the running of the mosque. The trustees will also check and sign off the Child Protection and equal Opportunities Policy. The trustees will also utilise this time to review any feedback that has been received over the course of the previous month. The trustees have various policies in place which are communicated to all concerned.

Achievements and performance of the Trust

During the year, the Trust has been able to continue its support and the educational need of Muslim children. The trust has also encouraged and developed the English and Arabic speech of elderly Muslim community with reading, and the understanding of the Quran.

Independent Examiner

The trustees intend to ask the existing auditors to undertake the independent examination of the Trust in the following year.

Approved by the trustees on 20 January 2025 and signed on their behalf by:

Signature:

Ch. Muhammad Arshad Khatana

Jamia Masjid Ghousia Armley

Independent examiners' report to the Trustees

Year ended 31 May 2024

Responsibilities of Trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented in 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 a statutory audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that, in the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in my material respect the requirements:
 - to keep accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of The Accountings Regulations 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.

QH Associates Ltd
208 Roundhay Road
Leeds
LS8 5AA

The date upon which my opinion is expressed is:
20/01/2025

Jamia Masjid Ghousia Armley

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)

Year ended 31 May 2024

	note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	2023 £
Incoming Resources					
Donations	3	134,182	-	134,182	84,493
Other income		19,200	-	19,200	14,440
Total incoming resources		153,382	-	153,382	98,933
Resources expended					
<i>Charitable expenditure:</i>					
Costs of activities in furtherance of the charity's objects:					
Direct costs		43,185	-	43,185	73,036
Management & administration		23,031	-	23,031	20,453
Total resources expended	4	66,216	-	66,216	93,489
Net income for the year before transfers		87,166	-	87,166	5,444
Transfer between funds		-	-	-	-
Net income for the year		87,166	-	87,166	5,444
Other recognised gains and losses		-	-	-	-
Net movement in funds		87,166	-	87,166	5,444
Funds balance at start of year		938,411	-	938,411	932,967
Funds introduced during the year		-	-	-	-
Fund balances at end of year		1,025,577	-	1,025,577	938,411

Jamia Masjid Ghousia Armley

Balance Sheet

Year ended 31 May 2024

	Note	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	5		1,112,502		917,775
Current assets					
Cash at bank and in hand		4,800		24,047	
		<u>4,800</u>		<u>24,047</u>	
Creditors: amounts falling due within one year	6	500		2,200	
			<u>4,300</u>		<u>21,847</u>
			1,116,802		939,622
Net assets			<u>1,116,802</u>		<u>939,622</u>
Funds					
Restricted funds			-		-
Unrestricted funds:	7		556,719		385,561
Permanent endowment			560,083		560,083
			<u>1,116,802</u>		<u>945,644</u>

1 Accounting policies

(a) Basis of accounting

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008) and all other applicable accounting standards, as modified by the Statement of recommended Practice for Accounting and reporting issued by the Charity Commissioners for England and Wales, (revised June 2008) adapted to meet the needs of unincorporated organisations. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 Acts, and include the result of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) requires compliance with specific Financial Reporting Standards other than the FRSSE

The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cashflow statement.

The particular accounting policies followed are set out below;

Accounting Convention

The financial statements are prepared on a going concern basis under the historical cost convention as modified by the revaluation of freehold land and buildings.

The charity is entirely dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing donations.

Incoming Resources

Incoming resources are accounted for on a receivable basis.

Recognition of Liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008), issued by the Charity commissioners for England & Wales.

Jamia Masjid Ghousia Armley

Notes to the Accounts and Reports

Year ended 31 May 2024

(b) Tangible fixed assets and depreciation

All tangible fixed assets are, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at a valuation arrived at by a professionally qualified firm of valuers, who valued the assets on the basis of open market value in current use.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Office Equipments	18%
Fixtures & Fittings	18%

Depreciation of freehold buildings has not been provided for as they are consistently kept at a high standard of repair, their economic life is sufficiently long so that accumulated depreciation is not material to these financial statements.

(c) Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial activities.

(d) Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remains any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable bodies having similar objects to the charity.

(e) Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or persons connected with them.

(f) Detailed analysis of certain transactions required by the 2005 revision to the statement of Recommended Practice for Accounting and Reporting issued by the charity Commissions for England & Wales (effective April 2005 and revised June 2008)

Various items of support costs and charitable expenditure which are required by the 2005 revision of the Statement of Recommended Practice for Accounting and reporting issued by the Charity Commissioners for England & Wales (effective April 2005 and revised in June 2008) to be disclosed in the notes to the accounts are set out in the Detailed schedule to the Statement of Financial activities, which should be read together with these notes.

2 Net incoming resources

	31 May 2024	31 May 2023
Is stated after charging:		
Depreciation of tangible fixed assets owned by the charity	<u>1,786</u>	<u>1871</u>

Jamia Masjid Ghousia Armley

Notes to the Accounts and Reports (continued)

Year ended 31 May 2024

3 Incoming resources

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Donations and Grants	134,182	-	134,182	84,493
Rental income	7,200	-	7,200	4,500
Children fees	12,000	-	12,000	9,940
JRS grant	-	-	-	-
	<u>153,382</u>	<u>-</u>	<u>153,382</u>	<u>98,933</u>

4 Total resources expended

	2024	2023
Direct Costs	£	£
Wages	34,085	35,258
Care taker costs	9,100	37,778
	<u>43,185</u>	<u>73,036</u>

Management and Administration of the charity

Telephone	720	843
Repairs & renewals	1,056	864
Advertising & PR		
Bank charges & interest		395
Cleaning	2,173	990
Light & heat	8,402	6,745
Insurance	2,476	185
Water and rates	4,869	3,955
Other Legal & Prof		
Equipment expensed		250
Staff Training & Welfare		
Service Charges		2,208
Stationery & printing	652	147
Accountancy charges	500	500
Sundries	452	1,334
Depreciation	1,731	2,037
	<u>23,031</u>	<u>20,453</u>

No employee received emoluments of more than £50,000.

The average number of employees was:
Management and administration of the charity

2024 Number	2023 Number
<u>6</u>	<u>6</u>

Jamia Masjid Ghousia Armley

Notes to the Accounts and Reports (continued)

Year ended 31 May 2024

5 Tangible Fixed assets	Land & Buildings	Fixture & Fittings	Office Equipment	Total
Cost:	£	£		£
At 1 June 2023	929,620	23,032	4,000	956,652
Additions	193,000	3,458		196,458
Disposals	-	-	-	-
Year ended 31 May 2024	1,122,620	26,490	4,000	1,153,110
Depreciation:				
At 1 June 2023	21,867	13,437	3,573	38,877
Charge for the year	-	1,343	388	1,731
Eliminated on disposal	-	-	-	-
Year ended 31 May 2024	21,867.00	14,780	3,961	40,608
Net book value				
Year ended 31 May 2024	1,100,753	11,710	39	1,112,502
Year ended 31 May 2023	907,753	13,053	427	917,775

6 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	500	2,200
	500	2,200

Jamia Masjid Ghousia Armley

Notes to the Accounts and Reports (continued)

Year ended 31 May 2024

7 Movement in funds

	At 1 June 2023	Funds introduced	Movement in funds		Transfers	At 31 May 2024
	£	£	Incoming resources £	Outgoing resources £		£
Restricted funds:						
General funds	-	-	-	-	-	-
Total restricted funds	-	-	-	-	-	-
Unrestricted funds:						
General funds	385,561	83,992	153,382	66,216	-	556,719
Total unrestricted funds	385,561	83,992	153,382	66,216	-	556,719
Total funds	385,561	83,992	153,382	66,216	-	556,719

8 Permanent endowments

	At 1 June 2023	Incoming resources	Outgoing resources	Transfers	At 31 May 2024
New Masjid	525,033	-	-	-	525,033
Old Masjid	35,050	-	-	-	35,050
	560,083	-	-	-	560,083

JAMIA MASJID GHOUSIA ARMLEY

England & Wales - Charity number 1142052

Accounts

**Registered Charity Number:
1142052**

Jamia Masjid Ghouseia Armley

Financial Statements

For the year ended 31 May 2023

Jamia Masjid Ghouseia Armley

Annual Report and Accounts

Year ended 31 May 2023

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4	Statement of financial activities
5	Balance sheet
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Jamia Masjid Ghousia Armley

Legal and administrative information

Year ended 31 May 2023

Charity Number	1142052
Registered Office	7 Brooklyn Terrace Leeds LS12 2BX
Chariman	Ch.Muhammad Arshad Khatana
Treasurer	Wajid Hussain
Trustee	Mr Mohammad Yasin Ibrar Ahmed Zaman Ansar Javed Ishtiaq Hussain Khadim Hussain Mohammed Naeem Ansar Mahmood Qureshi Wajid Hussain Mahmood ahmed Momin Khan Zulfiqar Ahmed Sheraz Muhammed
Accountants	QH Associates Limited Accountants and Tax Advisors 208 Roundhay Road Leeds LS8 5AA
Bankers	HSBC 1 Stocks Hill Armley Leeds LS12 2AA

Jamia Masjid Ghousia Armley

Trustees Annual Report

Year ended 31 May 2023

History, objectives and activities of the Trust

The United Muslim Association Armley was established about 6 years ago to provide a place of

- 1 Establish an independent Masjid, Muslim Community, Cultural and Educational Centre.
- 2 Advance the Islamic religion in accordance with the doctrine of Fiqh-i-Hanafi (Barelwi).
- 3 Providing supplementary classes for children.
- 4 Collect and Distribute information on Islamic matters and exchange such information with other bodies having similar objectives.
- 5 Providing facilities in the interest of social welfare of individuals with the objective of improving their condition of life.

Management and governance arrangements

The trust deed provides for a minimum of three and a maximum of eight trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees. The chair of trustees is responsible for the induction of any new trustee, which involves awareness of the trustee's responsibilities, the governing document, administrative procedures, the history, and philosophical approach of the charity. The existing trustees have held office for over 2 years.

Procedures and policy

The trustees normally meet once a month to consider, review and discuss any concerning or pressing matters involving the running of the mosque. The trustees will also check and sign off the Child Protection and equal Opportunities Policy. The trustees will also utilise this time to review any feedback that has been received over the course of the previous month. The trustees have various policies in place which are communicated to all concerned.

Achievements and performance of the Trust

During the year, the Trust has been able to continue its support and the educational need of Muslim children. The trust has also encouraged and developed the English and Arabic speech of elderly Muslim community with reading, and the understanding of the Quran.

Independent Examiner

The trustees intend to ask the existing auditors to undertake the independent examination of the Trust in the following year.

Approved by the trustees on 08 June 2023 and signed on their behalf by:

Signature:

Ch. Muhammad Arshad Khatana

Jamia Masjid Ghouseia Armley

Independent examiners' report to the Trustees

Year ended 31 May 2023

Responsibilities of Trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting record kept by the charity and a comparison of the accounts presented in 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 a statutory audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that, in the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in my material respect the requirements:
 - to keep accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of The Accountings Regulations 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.

QH Associates Ltd
208 Roundhay Road
Leeds
LS8 5AA

The date upon which my opinion is expressed is:
08/06/2023

Jamia Masjid Ghousia Armley

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)**

Year ended 31 May 2023

	note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	2022 £
Incoming Resources					
Donations	3	84,493	-	84,493	112,772
Other income		14,440	-	14,440	18,320
Total incoming resources		<u>98,933</u>	<u>-</u>	<u>98,933</u>	<u>131,092</u>
Resources expended					
Charitable expenditure:					
Costs of activities in furtherance of the charity's objects:					
Direct costs		73,036	-	73,036	40,583
Management & administration		20,453	-	20,453	28,882
Total resources expended	4	<u>93,489</u>	<u>-</u>	<u>93,489</u>	<u>69,465</u>
Net income for the year before transfers		5,444	-	5,444	61,627
Transfer between funds		-	-	-	-
Net income for the year		<u>5,444</u>	<u>-</u>	<u>5,444</u>	<u>61,627</u>
Other recognised gains and losses		-	-	-	-
Net movement in funds		<u>5,444</u>	<u>-</u>	<u>5,444</u>	<u>61,627</u>
Funds balance at start of year		994,594	-	994,594	932,967
Funds introduced during the year		-	-	-	-
Fund balances at end of year		<u><u>1,000,038</u></u>	<u><u>-</u></u>	<u><u>1,000,038</u></u>	<u><u>994,594</u></u>

Jamia Masjid Ghousia Armley

Balance Sheet

Year ended 31 May 2023

	Note	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	5		919,196		917,775
Current assets					
Cash at bank and in hand		24,047		24,047	
		<u>24,047</u>		<u>24,047</u>	
Creditors: amounts falling due within one year	6	500		2,200	
			<u>23,547</u>		<u>21,847</u>
			942,743		939,622
Net assets			<u><u>942,743</u></u>		<u><u>939,622</u></u>
Funds					
Restricted funds			-		-
Unrestricted funds:	7		385,561		380,117
Permanent endowment			560,083		560,083
			<u>945,644</u>		<u>940,200</u>

1 Accounting policies

(a) Basis of accounting

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008) and all other applicable accounting standards, as modified by the Statement of recommended Practice for Accounting and reporting issued by the Charity Commissioners for England and Wales, (revised June 2008) adapted to meet the needs of unincorporated organisations. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 Acts, and include the result of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) requires compliance with specific Financial Reporting Standards other than the FRSE

The charity has taken advantage of the exemption in the FRSE from the requirement to produce a cashflow statement.

The particular accounting policies followed are set out below;

Accounting Convention

The financial statements are prepared on a going concern basis under the historical cost convention as modified by the revaluation of freehold land and buildings.

The charity is entirely dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing donations.

Incoming Resources

Incoming resources are accounted for on a receivable basis.

Recognition of Liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008), issued by the Charity commissioners for England & Wales.

(b) Tangible fixed assets and depreciation

All tangible fixed assets are, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at a valuation arrived at by a professionally qualified firm of valuers, who valued the assets on the basis of open market value in current use.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Office Equipments	18%
Fixtures & Fittings	18%

Depreciation of freehold buildings has not been provided for as they are consistently kept at a high standard of repair, their economic life is sufficiently long so that accumulated depreciation is not material to these financial statements.

(c) Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial activities.

(d) Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remains any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable bodies having similar objects to the charity.

(e) Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or persons connected with them.

(f) Detailed analysis of certain transactions required by the 2005 revision to the statement of Recommended Practice for Accounting and Reporting issued by the charity Commissions for England & Wales (effective April 2005 and revised June 2008)

Various items of support costs and charitable expenditure which are required by the 2005 revision of the Statement of Recommended Practice for Accounting and reporting issued by the Charity Commissioners for England & Wales (effective April 2005 and revised in June 2008) to be disclosed in the notes to the accounts are set out in the Detailed schedule to the Statement of Financial activities, which should be read together with these notes.

2 Net incoming resources

	31 May 2023	31 May 2022
Is stated after charging:		
Depreciation of tangible fixed assets owned by the charity	<u>1,786</u>	<u>1871</u>

Jamia Masjid Ghousia Armley

Notes to the Accounts and Reports (continued)

Year ended 31 May 2023

3 Incoming resources

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Donations and Grants	84,493	-	84,493	112,772
Rental income	4,500	-	4,500	4,275
Children fees	9,940		9,940	8,565
JRS grant			-	5,480
	<u>98,933</u>	<u>-</u>	<u>98,933</u>	<u>131,092</u>

4 Total resources expended

	2023	2022
Direct Costs	£	£
Wages	35,258	31,358
Care taker costs	37,778	9,225
	<u>73,036</u>	<u>40,583</u>

Management and Administration of the charity

Telephone	843	3,902
Repairs & renewals	864	5,999
Advertising & PR		108
Bank charges & interest	395	176
Cleaning	990	335
Light & heat	6,745	7,004
Insurance	185	2,160
Water and rates	3,955	3,182
Other Legal & Prof		1,500
Equipment expensed	250	
Staff Training & Welfare		1,384
Service Charges	2,208	207
Stationery & printing	147	424
Accountancy charges	500	500
Sundries	1,334	215
Depreciation	2,037	1,786
	<u>20,453</u>	<u>28,882</u>

No employee received emoluments of more than £50,000.

The average number of employees was:

Management and administration of the charity

2023	2022
Number	Number
<u>6</u>	<u>6</u>

Jamia Masjid Ghousia Armley

Notes to the Accounts and Reports (continued)

Year ended 31 May 2023

5 Tangible Fixed assets	Land & Buildings	Fixture & Fittings	Office Equipment	Total
Cost:	£	£		£
At 1 June 2022	929,620	23,032	4,000	956,652
Additions	-	3,458		3,458
Disposals	-	-	-	-
Year ended 31 May 2023	929,620	26,490	4,000	960,110
Depreciation:				
At 1 June 2022	21,867	13,437	3,573	38,877
Charge for the year	-	1,991	46	2,037
Eliminated on disposal	-	-	-	-
Year ended 31 May 2023	21,867.00	15,428	3,619	40,914
Net book value				
Year ended 31 May 2023	907,753	11,062	381	919,196
Year ended 31 May 2022	907,753	13,053	427	917,775

6 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	500	2,200
	500	2,200

7 Movement in funds

	At 1 June 2022	Funds introduced	Movement in funds		Transfers	At 31 May 2023
	£	£	Incoming resources £	Outgoing resources £	£	£
Restricted funds:						
General funds	-	-	-	-	-	-
Total restricted funds	-	-	-	-	-	-
Unrestricted funds:						
General funds	380,117	-	98,933	93,489	-	385,561
Total unrestricted funds	380,117	-	98,933	93,489	-	385,561
Total funds	380,117	-	98,933	93,489	-	385,561

8 Permanent endowments

	At 1 June 2022	Incoming resources	Outgoing resources	Transfers	At 31 May 2023
New Masjid	525,033	-	-	-	525,033
Old Masjid	35,050	-	-	-	35,050
	560,083	-	-	-	560,083

JAMIA MASJID GHOUSIA ARMLEY

England & Wales - Charity number 1142052

Accounts

**Registered Charity Number:
1142052**

Jamia Masjid Ghausia Armley

Financial Statements

For the year ended 31 May 2022

Jamia Masjid Ghousia Armley

Annual Report and Accounts

Year ended 31 May 2022

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Jamia Masjid Ghousia Armley

Legal and administrative information

Year ended 31 May 2022

Charity Number	1142052
Registered Office	7 Brooklyn Terrace Leeds LS12 2BX
Chariman	Ch.Muhammad Arshad Khatana
Treasurer	Wajid Hussain
Trustee	Mr Mohammad Yasin Ibrar Ahmed Zaman Ansar Javed Ishtiaq Hussain Khadim Hussain Mohammed Naeem Ansar Mahmood Qureshi Wajid Hussain Mahmood ahmed Momin Khan Zulfiqar Ahmed Sheraz Muhammed
Accountants	QH Associates Limited Accountants and Tax Advisors 208 Roundhay Road Leeds LS8 5AA
Bankers	HSBC 1 Stocks Hill Armley Leeds LS12 2AA

Jamia Masjid Ghousia Armley

Trustees Annual Report

Year ended 31 May 2022

History, objectives and activities of the Trust

The United Muslim Association Armley was established about 6 years ago to provide a place of

- 1 Establish an independent Masjid, Muslim Community, Cultural and Educational Centre.
- 2 Advance the Islamic religion in accordance with the doctrine of Fiqh-i-Hanafi (Barelwi).
- 3 Providing supplementary classes for children.
- 4 Collect and Distribute information on Islamic matters and exchange such information with other bodies having similar objectives.
- 5 Providing facilities in the interest of social welfare of individuals with the objective of improving their condition of life.

Management and governance arrangements

The trust deed provides for a minimum of three and a maximum of eight trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees. The chair of trustees is responsible for the induction of any new trustee, which involves awareness of the trustee's responsibilities, the governing document, administrative procedures, the history, and philosophical approach of the charity. The existing trustees have held office for over 2 years.

Procedures and policy

The trustees normally meet once a month to consider, review and discuss any concerning or pressing matters involving the running of the mosque. The trustees will also check and sign off the Child Protection and equal Opportunities Policy. The trustees will also utilise this time to review any feedback that has been received over the course of the previous month. The trustees have various policies in place which are communicated to all concerned.

Achievements and performance of the Trust

During the year, the Trust has been able to continue its support and the educational need of Muslim children. The trust has also encouraged and developed the English and Arabic speech of elderly Muslim community with reading, and the understanding of the Quran.

Independent Examiner

The trustees intend to ask the existing auditors to undertake the independent examination of the Trust in the following year.

Approved by the trustees on 17 October 2022 and signed on their behalf by:

Signature:

Ch. Muhammad Arshad Khatana

Jamia Masjid Ghousia Armley

Independent examiners' report to the Trustees

Year ended 31 May 2022

Responsibilities of Trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented in 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 a statutory audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that, in the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in my material respect the requirements:
 - to keep accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of The Accountings Regulations 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.

QH Associates Ltd
208 Roundhay Road
Leeds
LS8 5AA

The date upon which my opinion is expressed is:
21/10/2022

Jamia Masjid Ghousia Armley

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)

Year ended 31 May 2022

	note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	2021 £
Incoming Resources					
Donations	3	112,772	-	112,772	37,205
Other income		18,320	-	18,320	26,266
Total incoming resources		131,092	-	131,092	63,471
Resources expended					
Charitable expenditure:					
Costs of activities in furtherance of the charity's objects:					
Direct costs		40,583	-	40,583	39,614
Management & administration		28,882	-	28,882	16,624
Total resources expended	4	69,465	-	69,465	56,238
Net income for the year before transfers		61,627	-	61,627	7,233
Transfer between funds		-	-	-	-
Net income for the year		61,627	-	61,627	7,233
Other recognised gains and losses		-	-	-	-
Net movement in funds		61,627	-	61,627	7,233
Funds balance at start of year		932,967	-	932,967	932,967
Funds introduced during the year		-	-	-	-
Fund balances at end of year		994,594	-	994,594	940,200

Jamia Masjid Ghousia Armley

Balance Sheet

Year ended 31 May 2022

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	5		916,527		917,775
Current assets					
Cash at bank and in hand		24,047		13,603	
		<u>24,047</u>		<u>13,603</u>	
Creditors: amounts falling due within one year	6	500		2,200	
			<u>23,547</u>		<u>11,403</u>
			940,074		929,178
Net assets			<u><u>940,074</u></u>		<u><u>929,178</u></u>
Funds					
Restricted funds			-		-
Unrestricted funds:	7		441,744		380,117
Permanent endowment			560,083		560,083
			<u><u>1,001,827</u></u>		<u><u>940,200</u></u>

Jamia Masjid Ghousia Armley

Notes to the Accounts and Reports

Year ended 31 May 2022

1 Accounting policies

(a) Basis of accounting

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008) and all other applicable accounting standards, as modified by the Statement of recommended Practice for Accounting and reporting issued by the Charity Commissioners for England and Wales, (revised June 2008) adapted to meet the needs of unincorporated organisations. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 Acts, and include the result of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) requires compliance with specific Financial Reporting Standards other than the FRSSE

The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cashflow statement.

The particular accounting policies followed are set out below;

Accounting Convention

The financial statements are prepared on a going concern basis under the historical cost convention as modified by the revaluation of freehold land and buildings.

The charity is entirely dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing donations.

Incoming Resources

Incoming resources are accounted for on a receivable basis.

Recognition of Liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008), issued by the Charity commissioners for England & Wales.

(b) Tangible fixed assets and depreciation

All tangible fixed assets are, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at a valuation arrived at by a professionally qualified firm of valuers, who valued the assets on the basis of open market value in current use.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Office Equipments	18%
Fixtures & Fittings	18%

Depreciation of freehold buildings has not been provided for as they are consistently kept at a high standard of repair, their economic life is sufficiently long so that accumulated depreciation is not material to these financial statements.

(c) Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial activities.

(d) Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remains any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable bodies having similar objects to the charity.

(e) Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or persons connected with them.

(f) Detailed analysis of certain transactions required by the 2005 revision to the statement of Recommended Practice for Accounting and Reporting issued by the charity Commissions for England & Wales (effective April 2005 and revised June 2008)

Various items of support costs and charitable expenditure which are required by the 2005 revision of the Statement of Recommended Practice for Accounting and reporting issued by the Charity Commissioners for England & Wales (effective April 2005 and revised in June 2008) to be disclosed in the notes to the accounts are set out in the Detailed schedule to the Statement of Financial activities, which should be read together with these notes.

2 Net incoming resources

	31 May 2022	31 May 2021
Is stated after charging:		
Depreciation of tangible fixed assets owned by the charity	<u>1,786</u>	<u>1871</u>

Year ended 31 May 2022

3 Incoming resources

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Donations and Grants	112,772	-	112,772	37,205
Rental income	4,275	-	4,275	3,800
Children fees	8,565		8,565	1,825
JRS grant	5,480		5,480	20,641
	<u>131,092</u>	<u>-</u>	<u>131,092</u>	<u>63,471</u>

4 Total resources expended**Direct Costs**

	2022	2021
	£	£
Wages	31,358	26,044
Care taker costs	9,225	13,570
	<u>40,583</u>	<u>39,614</u>

Management and Administration of the charity

Telephone	3,902	944
Repairs & renewals	5,999	1,809
Advertising & PR	108	-
Bank charges & interest	176	-
Cleaning	335	135
Light & heat	7,004	3,834
Insurance	2,160	1,916
Water and rates	3,182	2,109
Other Legal & Prof	1,500	
Staff Training & Welfare	1,384	
Service Charges	207	
Stationery & printing	424	498
Accountancy charges	500	2,950
Sundries	215	558
Depreciation	1,786	1,871
	<u>28,882</u>	<u>16,624</u>

No employee received emoluments of more than £50,000.

The average number of employees was:
Management and administration of the charity

2022	2021
Number	Number
<u>6</u>	<u>3</u>

Jamia Masjid Ghausia Armley

Notes to the Accounts and Reports (continued)

Year ended 31 May 2022

5 Tangible Fixed assets	Land & Buildings	Fixture & Fittings	Office Equipment	Total
Cost:	£	£		£
At 1 June 2021	929,620	23,032	4,000	956,652
Additions	-	-	360.00	360
Disposals	-	-	-	-
Year ended 31 May 2022	929,620	23,032	4,360	957,012
Depreciation:				
At 1 June 2021	21,867	13,437	3,573	38,877
Charge for the year	-	1,490	118	1,608
Eliminated on disposal	-	-	-	-
Year ended 31 May 2022	21,867.00	14,927	3,691	40,485
Net book value				
Year ended 31 May 2022	907,753	8,105	669	916,527
Year ended 31 May 2021	907,753	9,595	427	917,775

6 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	500	2,200
	500	2,200

7 Movement in funds

	At 1 June 2021	Funds introduced	Movement in funds		Transfers	At 31 May 2022
	£	£	Incoming resources £	Outgoing resources £	£	£
Restricted funds:						
General funds	-	-	-	-	-	-
Total restricted funds	-	-	-	-	-	-
Unrestricted funds:						
General funds	380,117	-	131,092	69,465	-	441,744
Total unrestricted funds	380,117	-	131,092	69,465	-	441,744
Total funds	380,117	-	131,092	69,465	-	441,744

8 Permanent endowments

	At 1 June 2021	Incoming resources	Outgoing resources	Transfers	At 31 May 2022
New Masjid	525,033	-	-	-	525,033
Old Masjid	35,050	-	-	-	35,050
	560,083	-	-	-	560,083

JAMIA MASJID GHOUSIA ARMLEY

England & Wales - Charity number 1142052

Accounts

Registered Charity Number:
1142052

Registered Charity Number:
1142052

Jamia Masjid Ghousia Armley

Financial Statements

For the year ended 31 May 2021

Jamia Masjid Ghouseia Armley

Annual Report and Accounts

Year ended 31 May 2021

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4	Statement of financial activities
5	Balance sheet
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Jamia Masjid Ghousia Armley

Legal and administrative information

Year ended 31 May 2021

Charity Number	1142052
Registered Office	7 Brooklyn Terrace Leeds LS12 2BX
Chariman	Ch.Muhammad Arshad Khatana
Treasurer	Wajid Hussain
Trustee	Mr Mohammad Yasin Ibrar Ahmed Zaman Ansar Javed Ishfaq Hussain Khadim Hussain Mohammed Naeem Ansar Mahmood Qureshi Wajid Hussain Mahmood ahmed Momin Khan Zulfiqar Ahmed Sheraz Muhammed
Accountants	QH Associates Limited Accountants and Tax Advisors 208 Roundhay Road Leeds LS8 5AA
Bankers	HSBC 1 Stocks Hill Armley Leeds LS12 2AA

History, objectives and activities of the Trust

The United Muslim Association Armley was established about 6 years ago to provide a place of

- 1 Establish an independent Masjid, Muslim Community, Cultural and Educational Centre.
- 2 Advance the Islamic religion in accordance with the doctrine of Fiqh-i-Hanafi (Barelwi).
- 3 Providing supplementary classes for children.
- 4 Collect and Distribute information on Islamic matters and exchange such information with other bodies having similar objectives.
- 5 Providing facilities in the interest of social welfare of individuals with the objective of improving their condition of life.

Management and governance arrangements

The trust deed provides for a minimum of three and a maximum of eight trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees. The chair of trustees is responsible for the induction of any new trustee, which involves awareness of the trustee's responsibilities, the governing document, administrative procedures, the history, and philosophical approach of the charity. The existing trustees have held office for over 2 years.

Procedures and policy

The trustees normally meet once a month to consider, review and discuss any concerning or pressing matters involving the running of the mosque. The trustees will also check and sign off the Child Protection and equal Opportunities Policy. The trustees will also utilise this time to review any feedback that has been received over the course of the previous month. The trustees have various policies in place which are communicated to all concerned.

Achievements and performance of the Trust

During the year, the Trust has been able to continue its support and the educational need of Muslim children. The trust has also encouraged and developed the English and Arabic speech of elderly Muslim community with reading, and the understanding of the Quran.

Independent Examiner

The trustees intend to ask the existing auditors to undertake the independent examination of the Trust in the following year.

Approved by the trustees on 04 Sempember 2021 and signed on their behalf by:

Signature:



Ch. Muhammad Arshad Khatana

Jamia Masjid Ghousia Armley

Independent examiners' report to the Trustees

Year ended 31 May 2021

Responsibilities of Trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented in 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 a statutory audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that, in the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in my material respect the requirements:
 - to keep accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of The Accountings Regulations 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.

QH Associates Ltd
208 Roundhay Road
Leeds
LS8 5AA

The date upon which my opinion is expressed is:
14/09/2020

Jamia Masjid Ghousia Armley

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)**

Year ended 31 May 2021

	note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	2020 £
Incoming Resources					
Donations	3	37,205	-	37,205	37,442
Other income		26,266	-	26,266	14,260
Total incoming resources		<u>63,471</u>	<u>-</u>	<u>63,471</u>	<u>51,702</u>
Resources expended					
Charitable expenditure:					
Costs of activities in furtherance of the charity's objects:					
Direct costs		39,614	-	39,614	27,010
Management & administration		16,624	-	16,624	18,201
Total resources expended	4	<u>56,238</u>	<u>-</u>	<u>56,238</u>	<u>45,211</u>
Net income for the year before transfers		7,233	-	7,233	6,491
Transfer between funds		-	-	-	-
Net income for the year		<u>7,233</u>	<u>-</u>	<u>7,233</u>	<u>6,491</u>
Other recognised gains and losses		-	-	-	-
Net movement in funds		<u>7,233</u>	<u>-</u>	<u>7,233</u>	<u>6,491</u>
Funds balance at start of year		932,967	-	932,967	926,476
Funds introduced during the year		-	-	-	-
Fund balances at end of year		<u><u>940,200</u></u>	<u><u>-</u></u>	<u><u>940,200</u></u>	<u><u>932,967</u></u>

Jamia Masjid Ghousia Armley

Balance Sheet

Year ended 31 May 2021

	Note	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	5		918,353		919,864
Current assets					
Cash at bank and in hand		24,047		13,603	
		<u>24,047</u>		<u>13,603</u>	
Creditors: amounts falling due within one year	6	2,200		500	
			<u>21,847</u>		<u>13,103</u>
			940,200		932,967
Net assets			<u><u>940,200</u></u>		<u><u>932,967</u></u>
Funds					
Restricted funds			-		-
Unrestricted funds:	7		380,117		372,884
Permanent endowment			560,083		560,083
			<u><u>940,200</u></u>		<u><u>932,967</u></u>

1 Accounting policies

(a) Basis of accounting

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008) and all other applicable accounting standards, as modified by the Statement of recommended Practice for Accounting and reporting issued by the Charity Commissioners for England and Wales, (revised June 2008) adapted to meet the needs of unincorporated organisations. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 Acts, and include the result of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) requires compliance with specific Financial Reporting Standards other than the FRSSE

The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cashflow statement.

The particular accounting policies followed are set out below;

Accounting Convention

The financial statements are prepared on a going concern basis under the historical cost convention as modified by the revaluation of freehold land and buildings.

The charity is entirely dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing donations.

Incoming Resources

Incoming resources are accounted for on a receivable basis.

Recognition of Liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008), issued by the Charity commissioners for England & Wales.

(b) Tangible fixed assets and depreciation

All tangible fixed assets are, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at a valuation arrived at by a professionally qualified firm of valuers, who valued the assets on the basis of open market value in current use.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Office Equipments	18%
Fixtures & Fittings	18%

Depreciation of freehold buildings has not been provided for as they are consistently kept at a high standard of repair, their economic life is sufficiently long so that accumulated depreciation is not material to these financial statements.

(c) Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial activities.

(d) Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remains any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable bodies having similar objects to the charity.

(e) Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or persons connected with them.

(f) Detailed analysis of certain transactions required by the 2005 revision to the statement of Recommended Practice for Accounting and Reporting issued by the charity Commissions for England & Wales (effective April 2005 and revised June 2008)

Various items of support costs and charitable expenditure which are required by the 2005 revision of the Statement of Recommended Practice for Accounting and reporting issued by the Charity Commissioners for England & Wales (effective April 2005 and revised in June 2008) to be disclosed in the notes to the accounts are set out in the Detailed schedule to the Statement of Financial activities, which should be read together with these notes.

2 Net incoming resources

	31 May 2021	31 May 2020
Is stated after charging:		
Depreciation of tangible fixed assets owned by the charity	<u>1,871</u>	<u>1721</u>

3 Incoming resources

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Donations and Grants	37,205	-	37,205	37,442
Rental income	3,800	-	3,800	14,260
Children fees	1,825		1,825	-
JRS grant	20,641		20,641	-
	<u>63,471</u>	<u>-</u>	<u>63,471</u>	<u>51,702</u>

4 Total resources expended

	2021 £	2020 £
Direct Costs		
Wages	26,044	27,010
Care taker costs	13,570	-
	<u>39,614</u>	<u>27,010</u>
Management and Administration of the charity		
Telephone	944	690
Repairs & renewals	1,809	3,569
Equipment hire	-	-
Bank charges & interest	-	-
Cleaning	135	270
Light & heat	3,834	6,597
Insurance	1,916	1,686
Water and rates	2,109	2,157
Motor expenses		
Travel & subsistence		
Stationery & printing	498	328
Accountancy charges	2,950	500
Sundries	558	409
Depreciation	1,871	1,995
	<u>16,624</u>	<u>18,201</u>

No employee received emoluments of more than £50,000.

The average number of employees was:
Management and administration of the charity

2021 Number	2020 Number
<u>3</u>	<u>3</u>

Jamia Masjid Ghousia Armley

Notes to the Accounts and Reports (continued)

Year ended 31 May 2021

5 Tangible Fixed assets	Land & Buildings	Fixture & Fittings	Office Equipment	Total
Cost:	£	£		£
At 1 June 2020	929,620	23,032	4,000	956,652
Additions	-	-	360.00	360
Disposals	-	-	-	-
Year ended 31 May 2021	929,620	23,032	4,360	957,012
Depreciation:				
At 1 June 2020	21,867	11,348	3,573	36,788
Charge for the year	-	1,753	118	1,871
Eliminated on disposal	-	-	-	-
Year ended 31 May 2021	21,867.00	13,101	3,691	38,659
Net book value				
Year ended 31 May 2021	907,753	9,931	669	918,353
Year ended 31 May 2020	907,753	11,684	427	919,864

6 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	2,200	500
	2,200	500

Jamia Masjid Ghousia Armley

Notes to the Accounts and Reports (continued)

Year ended 31 May 2021

7 Movement in funds

	At 1 June 2020	Funds introduced	Movement in funds		Transfers	At 31 May 2021
	£	£	Incoming resources £	Outgoing resources £	£	£
Restricted funds:						
General funds	-	-	-	-	-	-
Total restricted funds	-	-	-	-	-	-
Unrestricted funds:						
General funds	372,884	-	63,471	56,238	-	380,117
Total unrestricted funds	372,884	-	63,471	56,238	-	380,117
Total funds	372,884	-	63,471	56,238	-	380,117

8 Permanent endowments

	At 1 June 2020	Incoming resources	Outgoing resources	Transfers	At 31 May 2021
New Masjid	525,033	-	-	-	525,033
Old Masjid	35,050	-	-	-	35,050
	560,083	-	-	-	560,083