

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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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 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

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

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 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:
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		63,471	-	63,471	51,702
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	56,238	-	56,238	45,211
Net income for the year before transfers		7,233	-	7,233	6,491
Transfer between funds		-	-	-	-
Net income for the year		7,233	-	7,233	6,491
Other recognised gains and losses		-	-	-	-
Net movement in funds		7,233	-	7,233	6,491
Funds balance at start of year		932,967	-	932,967	926,476
Funds introduced during the year		-	-	-	-
Fund balances at end of year		940,200	-	940,200	932,967

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

Is stated after charging:

Depreciation of tangible fixed assets owned by the charity

31 May 2021	31 May 2020
<u>1,871</u>	<u>1721</u>

Notes to the Accounts and Reports (continued)

Year ended 31 May 2021

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

Direct Costs

	2021 £	2020 £
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

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