

Company Registration number 07289507
Charity number 1143480

Markazi Jamia Mosque Wakefield
(a company limited by guarantee)

Directors' report and financial statements

for the year ended 30 June 2021

**Markazi Jamia Mosque Wakefield
Company Limited by Gurantee
Registered charity**

Contents	Pages
Officials and Advisors	3
Trustees/Directors Report	4 - 6
Accountants Report	7 - 8
Statement of Financial Activities	9
Balance Sheet	10 - 11
Notes to Financial Statements	12 - 15

Markazi Jamia Mosque Wakefield
Company Limited by Gurantee
Registered charity

Officials and Advisors

Directors

Mr Mohammed Bashir
Mr Mohammed Riaz
Mr Jahangir Hussain
Mr R Riaz
Mr A Anwar
Mr M Ayub

Registered Office

12 Grange Street
Wakefield
West Yorkshire

Accountants

Axiom Accountants Ltd
Chartered Certified Accountants
42-44 Adelaide Street
Bradford
BD5 0EA

Bankers

Barclays Bank plc
Wakefield
West Yorkshire
WF1 1QS

Committee Members

Mr J Hussain
Mr M Yasin
Mr F Azim
Mr G Murtaza
Mr I Ahmed
Mr M Riaz
Mr M Bashir
Mr M Ayub

**Markazi Jamia Mosque Wakefield
Company Limited by Guarantee
Registered charity**

Directors Report

History and objectives the charity

Makazi Jamia Mosque Wakefield was founded in 1974 as an unincorporated body and became incorporated on 10th June 2010 but did not commence activity until 1st July 2012. As an incorporated body it became a registered charity (Number 1144380) on 11th August 2011. The Mosque is governed by a written constitution adopted by its members.

The objectives of the organisation are:

- (1) To advance the Islamic religion in accordance with the doctrines of Islam and the Fiqh-e-Hanfi (Brelvi) within Wakefield, in particular but not exclusively through the holding of prayer meetings, lectures and public celebrations of religious festivals.
- (2) To advance the education of the public, in particular religious education in accordance with the Islamic beliefs.
- (3) To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.
- (4) The relief of financial hardship among people living or working in Wakefield by providing such persons with goods/services which they could not otherwise afford through lack of means.
- (5) The promotion of religious harmony for the benefit of the public by promoting inter faith dialogue and understanding in Wakefield.'

Management and Governance arrangements

Members of the mosque can stand for election or be appointed as trustees if they have been a member of the mosque for at least 12 months.

The members are referred to as the Management Committee. This Management Committee comprises eight members who attend.

The Management Committee are responsible for the day to day running and operational matters. The management committee hold regular meetings to manage the affairs of the mosque and sub committees are set up to oversee various projects as and when needed.

Most management committee members and trustees are already familiar with the work of the mosque, having been members of the mosque for many years. Every new committee member is given a copy of the constitution of the association and advised on the roles and responsibilities of the trustees.

Risk Management

The Management Committee is responsible for the management of the risks that are faced by the mosque. Regular reviews of risk assessment are carried out with risks being identified, assessed and controls put in place to mitigate the risk the mosque faces.

**Markazi Jamia Mosque Wakefield
Company Limited by Guarantee
Registered charity**

Review for the period and reserves policy

The financial accounts are set out on pages 8 to 15. The financial statements have been prepared implementing the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (2011) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The trustees consider the financial performance by the organisation during the year has been satisfactory.

Incoming resources for the year were £52944. Resources expended are £18621, giving a surplus for the year of £34323. Total funds at 30th June 2021 £116407, of this unrestricted reserves are £116407.

The Committee would hope to improve on this performance next year, but on a positive note this surplus figure clearly reflects our commitment to delivery as planned, in our defined activities programme to develop section of the building for additional services and illustrates the strength of our performance and overall governance. Markazi Jamia Mosque (Wakefield) Limited always ensures value for money and financial probity.

The trustees are satisfied with the performance of the mosque during the year and the position at 30 June 2020. The trustees consider that the mosque is in a strong position and are confident that at this level they would be able to continue the current activities of the mosque into future years. It is the policy of the mosque to maintain adequate resources in its general fund so that it can continue to undertake future activities.

Covid19

Since the outbreak of Covid19 the mosque's day to day operations have changed significantly in order to meet the evolving circumstances. The mosque is a hub to the Wakefield Muslim community and has undertaken and played a significant part in coordinating a response to the need of the local community.

With the government guidelines to avoid congregational activities and meeting of people, the mosque introduced a radio service, dealing with families of deceased members and offering support and advising on burial procedures.

The mosque has played an integral role to minimise the effect of the virus to the local community by informing and educating about the virus and its impacts, and trying to provide the support they need.

The mosque has suffered an income gap due to lack of congregational meeting and prayers. Markazi Jamia Mosque will endeavour to help and assist the community to return to near normality as circumstances allow.

Future Plans

It is the intention that further fund raising be undertaken so that the new building now completed will cater for a women's section. This should enable women a greater role in the community.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Statement of Trustees' Responsibilities

The charity's trustees are responsible for preparing the trustees annual report and financial statement in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**Markazi Jamia Mosque Wakefield
Company Limited by Guarantee
Registered charity**

Company law requires the charity's trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and on its incoming resources and application of resources, including income and expenditure, for that period. In preparing the financial statements, the charity's trustees are required to:

- Select suitable accounting policies and then apply them consistently;
 - Observe the methods and principles in the Charities SORP (FRS102);
 - Make judgements and estimates that are reasonable and prudent;
- disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The charity's trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity's trustees are satisfied that the internal controls operated to safeguard the Charity's assets are

The charity's trustees have assessed risks affecting the Charity and believe that safeguards against significant risks are in place as far as practical.

Signed on behalf of the Board on the 22nd January 2022

**Mr Jahangir Hussain
Director**



**Mr Mohammed Riaz
Director**



**Markazi Jamia Mosque Wakefield
Company Limited by Guarantee
Registered charity**

Independent examiners' report to the trustees of the Markazi Jamia Mosque Wakefield Limited

In order to assist you fulfil your duties under the Companies Act 2006 we have prepared for your approval the accounts of Markazi Jamia Mosque (Wakefield) Limited Ltd for the year 30th June 2021 which comprise of the Statement of financial Activities, the Balance Sheet and the related notes from the Company's accounting records and from the information and explanations you have given to us.

I report on the accounts of the company for the year ended 30th June 2021, which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income is less than £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Chartered Certified Accountants (ACCA)

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state 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 Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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

continued

**Markazi Jamia Mosque Wakefield
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Registered charity**

J Walele FCCA
Axiom Accountants Ltd
Chartered Certified Accountants
& Registered Auditors
42-44 Adelaide Street
Bradford
West Yorkshire
BD5 0EA

22nd January 2022

**Markazi Jamia Mosque Wakefield
Company Limited by Guarantee
Registered charity**

Statement of Financial Activities for the year ended 30 June 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming Resources					
Company Limited by Guarantee generated funds:					
Voluntary income	2	52,944	-	52,944	57,331
Investment income		-	-	-	-
Projects					
Total incoming resources		52,944	-	52,944	57,331
Resources expended					
Costs of generating funds					
Costs of generating voluntary income	3	-	-	-	-
Charitable activities	3	18,235	-	18,235	29,692
Governance costs	3	386	-	386	146
Total Resources expended		18,621	-	18,621	29,838
Transfers between funds		-	-	-	-
Net incoming resources before other recognised gains and losses		34,323	-	34,323	27,493
Other recognised gains		0	0	0	0
Net movement in funds		34,323	-	34,323	27,493
Reconciliation of funds					
Total funds brought forward 1st July 2018		82,084	-	82,084	54,591
Total funds carried forward 30 June 2021		116,407	-	116,407	82,084

Markazi Jamia Mosque Wakefield
Company Limited by Gurantee
Registered charity

Balance Sheet as at 30 June 2021

	2021	2020
Note	£	£
Current Assets		
Cash at Bank	116,407	82,084
	<u>116,407</u>	<u>82,084</u>
Net Current Assets	<u>116,407</u>	<u>82,084</u>
Net Assets	<u><u>116,407</u></u>	<u><u>82,084</u></u>
Represented By:		
Unrestricted Funds	116,407	82,084
Restricted Funds	<u>-</u>	<u>-</u>
10	<u><u>116,407</u></u>	<u><u>82,084</u></u>

The directors' statements required by Section 475 (2) and (3) are shown on the following page which forms part of this Balance Sheet.

**Markazi Jamia Mosque Wakefield
Company Limited by Guarantee
Registered charity**

Balance sheet (continued)

**Directors' statements required by Section 475 (2) and (3)
for the year ended 30 June 2021**

In approving these financial statements as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 (2) of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 30th June 2021; and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 386, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board on 22nd January 2022 signed on the boards behalf by

**Mr Jahangir Hussain
Director**



**Mr Mohammed Riaz
Director**



**Markazi Jamia Mosque Wakefield
Company Limited by Guarantee
Registered charity**

Notes to the Financial Statements for the year ended 30 June 2021

1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a) Basis of accounting

The financial statements are prepared under the historical cost convention. The accounts are in accordance with applicable accounting standard, the Charities SORP 2011.

b) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal

c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is included in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

d) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Since the Company is registered for a VAT flat rate scheme, expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income.

Markazi Jamia Mosque Wakefield
Company Limited by Guarantee
Registered charity

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. staff time, estimated usage.

2 Voluntary income

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Collections	52,944	-	52,944	57,331
	<u>52,944</u>	<u>-</u>	<u>52,944</u>	<u>57,331</u>

3 Total Resources expended

Unrestricted

	Voluntary income	Charitable activity	Governance	Total 2021	2020
	£	£	£	£	
Rates		-		-	717
Light & Heat		3,964		3,964	3,445
Repairs & renewals		665		665	317
PPS		252	44	296	157
Telephone		143	25	168	168
Insurance		1,261		1,261	1,296
Consultants		11,950	-	11,950	18,276
Bank charges		-	269	269	114
Legal & Professional			48	48	-
	<u>-</u>	<u>18,235</u>	<u>386</u>	<u>18,621</u>	<u>24,490</u>

Restricted

Donations to mosque construction	-	-	-	30,662
Legal and Professional	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>-</u>	<u>18,235</u>	<u>386</u>	<u>18,621</u>
	<u>-</u>	<u>18,235</u>	<u>386</u>	<u>24,490</u>

**Markazi Jamia Mosque Wakefield
Company Limited by Gurantee
Registered charity**

4 Donations

All income raised is by way of donations received during the year.

5 Events

Various events are organised during the year so that fund raising can be facilitated.

6 Consultants

	2021	2020
	£	£
Teachers and prayer leaders	11,950	18,276
	<u>11,950</u>	<u>18,276</u>

7 Trustees' remuneration and expenses

No remuneration directly or indirectly out of the charity was paid or payable to any trustee.

During the year no expenses reimbursed to the trustees of the Charity amounted to £0.

8 Taxation

Markazi Jamia Mosque Wakefield Limited is a none profit making organisation and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

**Markazi Jamia Mosque Wakefield
Company Limited by Guarantee
Registered charity**

9 Summary of Net Assets by Fund

	Tangible Assets £	Current Assets £	Current Liabilities £	Total £
Restricted Funds:	-	-	-	-
Unrestricted Funds	-	116,407	-	116,407
	<u>-</u>	<u>116,407</u>	<u>-</u>	<u>116,407</u>

10 Movement in Funds

	Balance at 30-Jun-20	Incoming Resources	Outgoing Resources	Transfers	Balance at 30-Jun-21
Restricted funds:					
Specific donations -mosque construction	-	-	-	-	-
Total restricted funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted funds:					
General fund	82,084	52,944	(18,621)	-	116,407
Total unrestricted funds	<u>82,084</u>	<u>52,944</u>	<u>(18,621)</u>	<u>-</u>	<u>116,407</u>
Total funds	<u>82,084</u>	<u>52,944</u>	<u>(18,621)</u>	<u>-</u>	<u>116,407</u>

Purposes of Restricted Funds

All restricted funding received is for the construction of the mosque building project by Markazi Jamia Mosque (Wakefield) Limited to the community.