

Jamia Masjid Abu-Bakr and Islamic Centre

Report and Accounts

Sep 30, 21

**Jamia Masjid Abu-Bakr and Islamic Centre**  
**Report and accounts**  
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## **Jamia Masjid Abu-Bakr and Islamic Centre**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Date</b>
Mohammed Rashid	Chair	
Mohammed Arif	Vice Chair	
Mohammed Ismail	Treasurer	
Badar Iqbal		
Abdul Rehman		
Mohammed Jahandad		

#### **Registered and Principal Address**

Jamia Masjid Abu-Bakr and Islamic Centre  
64A Church Street  
Paddock  
Huddersfield  
West Yorkshire  
HD1 4UD.

#### **Bankers**

Lloyds Bank Plc  
1 Westgate  
Huddersfield  
West Yorkshire  
HD1 2DN

#### **Independent Examiner**

Arshad Mahmood BA(Hons) FCCA  
For and on behalf of:-  
Associate Accountancy Services  
Preston House  
Preston Street  
Bradford  
BD7 1JE

#### **Structure, governance and Management**

The charity is governed and managed in accordance with the provisions of its Trust Deed adopted on 18 August 2011.

#### **Methods of recruitment and appointment of trustees**

The new trustees of the charity are appointed by the existing trustees at a special meeting called for this purpose.

## **Jamia Masjid Abu-Bakr and Islamic Centre**

### **Trustee's report (continued) for the year ended 30 September 2021**

#### **Objectives and activities**

##### **The charity's objectives**

To advance the Islamic religion and culture by provision of Islamic education to muslims and non-muslims, to help relieve poverty and the distress anywhere in the world by assisting in the provision of education, training and healthcare projects and the promotion of religious harmony among religious faiths in Huddersfield and Kirklees.

##### **The Charity's main activities**

Jamia Masjid Abu-Bakr and Islamic Centre offers a place of worship for holding of regular prayer meetings, lectures, public celebrations of religious events, producing and distributing literature on Islam to enlighten others about the muslim religion in light of Quran and Sunnah and providing religious education facilities for the muslims and non- muslims alike.

##### **Public benefit statement**

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

##### **Achievements and performance**

This year demand for our services have stayed stable. We are also teaching similar number of children, as last year, attending Arabic language and Islamic education classes. Number of local people attending major religious celebrations and regular prayers are similar to last year.

As an organisation we acted positively to meet demand for our services. In accordance with our Equal Opportunities policy we have provided bilingual teachers who can communicate with the pupils in English as well as in their mother tongues.

The staff and volunteers have been critical in serving our community for many years. I acknowledge and value their efforts in making Jamia Masjid Abu-Bakr and Islamic Centre a successful and trusted community service organisation- thank you.

##### **Financial Review**

The net incoming resources for the year were £ 18,337.

##### **Reserve Policy**

The charity's free reserves, excluding fixed assets, at the year end were £101,823. The trustees have not adopted a formal reserve policy.

Signed on behalf of the board of trustees:

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Name: \_\_\_\_\_ (Trustee)



**Jamia Masjid Abu-Bakr and Islamic Centre**  
**Independent examiner's report**  
**To the trustees of Jamia Masjid Abu-Bakr and Islamic Centre**

I report on the accounts of the charity for the year ended 30 September 2021 which are on pages 4 to 6.

**Respective responsibilities of the trustees and the examiner**

The charity's trustees are responsible for the preparation of the accounts. They can be audited but an independent examination is not required for this year under section 43(2) of the Charities Act 1993. An independent examination is needed.

It is my responsibility to examine the accounts under section 43 (2) of the 1993 Act and procedures laid down in the general directions given by the Charity Commission (under section 7) (b) of the Act) and state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

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 considering any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts give a "true and fair view" and the report is limited to those matters set out in the 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 of the 1993 Act have not been met;
  - a) to keep accounting records in accordance with section 41 of the 1993 Act;
  - b) and to prepare accounts which accord with accounting records and comply with the requirements of the 1993 Act have not been met; or

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

Signed: \_\_\_\_\_ Name: \_\_\_\_\_

Relevant professional qualification or body:

Date: \_\_\_\_\_

Associate Accountancy Services  
Preston House  
Preston Street  
Bradford  
West Yorkshire  
BD7 1JE

25 April 2022.

**Jamia Masjid Abu-Bakr and Islamic Centre**

**Independent examiner's report**

**To the trustees of Jamia Masjid Abu-Bakr and Islamic Centre**

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**Jamia Masjid Abu-Bakr and Islamic Centre**  
**Statement of Financial Activities**  
**for the year ended 30 September 2021**

	<b>Notes</b>	<b>2,021</b> <b>£</b>
<b>Income</b>		
Donations	2	40,134
Educational Fees		4,802
Rent		8,764
<b>Total</b>		<u>53,700</u>
<b>Expenditure</b>		
Staff costs	3	28,677
Light and heat		2,241
Telephone		558
Printing and stationery		137
Repairs and renewals		1,139
Rates - water		204
Insurance		1,007
General expenses		-
Depreciation		1,400
<b>Total</b>		<u>35,363</u>
<b>Net incomings/(outgoings) resources</b>		<b>18,337</b>
<b>Trustees Funds balances b/f</b>		<u>917,180</u>
<b>Trustees Funds balances c/f</b>		<u><b>935,517</b></u>

**2,020**  
**£**

30,758  
6,576  
6,800

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44,134

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21,337  
2,999  
330  
170  
214  
662  
783  
45  
1,749

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28,289

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**15,845**

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901,335

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**917,180**

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**Jamia Masjid Abu-Bakr and Islamic Centre**  
**Balance Sheet**  
**as at 30 September 2021**

	Notes	2,021 £	
<b>Fixed assets</b>			
Tangible assets	4	833,694	
<b>Current assets</b>			
Islamic books and Literature	5	756	756
Debtors	6	-	-
Cash at bank and in hand	7	107,322	350,543
		<u>108,078</u>	<u>351,299</u>
<b>Creditors: amounts falling due within one year</b>	8	(6,255)	(5,500)
<b>Net current assets</b>		<u>101,823</u>	
<b>Net assets</b>		<u><b>935,517</b></u>	
<b>Funds</b>			
Trustees Funds b/f		917,180	
Net incomings for the year		18,337	
<b>Trustees funds c/f</b>		<u><b>935,517</b></u>	

**2,020**  
**£**

571,381

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**917,180**

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901,335  
15,845

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**917,180**

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**Jamia Masjid Abu-Bakr and Islamic Centre**  
**Notes to the Accounts**  
**for the year ended 30 September 2021**

**1 Accounting policies**

***Basis of accounting***

The financial statements have been prepared under historical cost convention. The financial statements have been prepared in accordance with the statement of Recommended Practice for Accounting and Reporting by Charities (SORP 2005) and the Charities Act 1993.

There has been no change to the accounting policies since last year.

***Incoming resources***

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources.

***Islamic books and Literature***

These books are valued at the lower of cost and net realisable value.

***Expenditure and liabilities***

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised when there is a legal or constructive obligation committing the charity to pay out the resource.

***Taxation***

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

***Tangible fixed assets***

Tangible fixed assets costing more than £500 are capitalised and included at cost, less incidental expenses of acquisition. Land and property are not depreciated and are included in the accounts at cost to the charity. However, Depreciation is provided on all fixtures and fittings and is calculated to write off the cost on a straight line basis over their expected useful lives.

Fixtures and fittings - over 5 years

***Fund Accounting***

All the funds are unrestricted and are available for use at the discretion of the trustees for the furtherance of the general objectives of the charity.

**2 Donations and fees 2,021**

All donations including Fridays, Ramadan and Eid celebrations	40,134
Educational fees	4,802
Rent from 169 Church Street, Paddock, Huddersfield.	8,764
These premises were the previous mosque before the purchase of the current premises.	
	53,700

**Jamia Masjid Abu-Bakr and Islamic Centre**  
**Notes to the Accounts**  
**for the year ended 30 September 2021**

<b>3 Staff costs and numbers</b>	<b>2,021</b>
	<b>£</b>
Gross salaries	28215
Social Security	462
	<u>28,677</u>

The average number of employees during the year was 5 part-time (2019: 4 part-time). There were no employees with emoluments above £60,000.

**4 Tangible fixed assets**

	<b>Land and buildings £</b>	<b>Plant and machinery etc £</b>
<b>Cost</b>		
At 1 October 2020	564,383	41,936
Additions	263,713	
Disposals		
At 30 September 2021	<u>828,096</u>	<u>41,936</u>
<b>Depreciation</b>		
At 1 October 2020	-	34,938
Charge for the year	-	<b>1,400</b>
At 30 September 2021	<u>-</u>	<u>36,338</u>
<b>Net book value</b>		
At 30 September 2021	<u>828,096</u>	<u>5,598</u>
At 30 September 2020	<u>564,383</u>	<u>6,998</u>

<b>5 Islamic books and Literature</b>	<b>2,021</b>
	<b>£</b>

Islamic books	<u>756</u>
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<b>6 Debtors</b>	<b>2,021</b>
	<b>£</b>

Other debtors - prepayments	<u>-</u>
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<b>7 Cash in bank and in hand</b>	<b>2,021</b>
	<b>£</b>

Lloyds bank plc	106,316
Cash in hand	1,006
	<u>107,322</u>

**Jamia Masjid Abu-Bakr and Islamic Centre**  
**Notes to the Accounts**  
**for the year ended 30 September 2021**

<b>8 Creditors: amounts falling due within one year</b>	<b>2,021</b>
	<b>£</b>
Accruals	1,255
Other creditors- short term borrowings from the members of local community	5,000
	<u>6,255</u>

**9 Trustees expenses**

No trustees received any expenses during the year (2020:nil).

**10 Related party transactions**

There were no related party transactions during the year (2020 :nil).

**Jamia Masjid Abu-Bakr and Islamic Centre**  
**Notes to the Accounts**  
**for the year ended 30 September 2021**



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<b>Total</b>
<b>£</b>
606,319
263,713
-
<hr/> 870,032

34,938
1,400
<hr/> 36,338

<hr/> 833,694
<hr/> 571,381

<b>2,020</b>
<b>£</b>
756
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348,648
1,895
<hr/> 350,543

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£

500

5,000

5,500

**Jamia Masjid Abu-Bakr and Islamic Centre**  
**Detailed profit and loss account**  
**for the year ended 30 September 2021**

	<b>2,021</b> <b>£</b>
Donations	40,134
Educational Fees	4,802
Rent	8,764
<b>Total</b>	<hr/> 53,700 <hr/>
Staff costs	28,677
Light and heat	2,241
Telephone	558
Printing and stationery	137
Repairs and renewals	1,139
Rates - water	204
Insurance	1,007
General Expenses	-
Depreciation	1,400
<b>Total</b>	<hr/> 35,363 <hr/>
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28,289

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**15,845**

901,335

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**917,180**

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**Jamia Masjid Abu-Bakr and Islamic Centre**  
**Detailed profit and loss account**  
**for the year ended 30 September 2021**

	<b>2,021</b>
	<b>£</b>
<b>Sales</b>	
Sales	<u>53,700</u>
<b>Administrative expenses</b>	
Employee costs:	
Wages and salaries	28,215
Employer's NI	462
	<u>28,677</u>
Premises costs:	
Rates	204
Service charges	-
Light and heat	2,241
	<u>2,445</u>
General administrative expenses:	
Telephone and fax	558
Postage	-
Stationery and printing	137
Insurance	1,007
Repairs and maintenance	1,139
Depreciation	1,400
Sundry expenses	-
	<u>4,241</u>
	<u>35,363</u>

**2,020**  
**£**

44,134

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