

Charity number
1143581

Jamia Masjid Abu-Bakr and Islamic Centre

Report and Accounts

30-Sep-22

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:

Name	Position	Date
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 2022

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 also, the demand for our services have stayed strong. We are dealing with more or less similar number of children, as last year, attending Arabic language and Islamic education classes. Number of people attending major religious celebrations and regular prayers are similar to last year.

As an organisation we acted positively to meet new 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 £ 22,393.

Reserve Policy

The charity's free reserves, excluding fixed assets, at the year end were £125,336.
The trustees have not adopted a formal reserve policy.

Signed on behalf of the board of trustees:

Signed:

Date: 20/03/2023

Name: Mohammed Rashid

(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 2022 which are set out 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 consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 and that an independent examination is needed.

It is my responsibility to examine the accounts under section 43 (2) of the 1993 Act, follow the procedures laid down in the general directions given by the Charity Commission (under section 43 (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 consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedure 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 statement below.

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:

- 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 accounting 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: Arshad Mahmood

Relevant professional qualification or body: Association of Chartered Certified Accountants (ACCA)

Date: 20/03/2023

For and on behalf of:
Associate Accountancy Services
Preston House
Preston Street
Bradford
West Yorkshire
BD7 1JE

Jamia Masjid Abu-Bakr and Islamic Centre
Statement of Financial Activities
for the year ended 30 September 2022

	Notes	2,022 £	2,021 £
Income			
Donations	2	41,041	40,134
Educational Fees		15,845	4,802
Rent		7,300	8,764
Total		<u>64,186</u>	<u>53,700</u>
Expenditure			
Staff costs	3	29,066	28,677
Light and heat		4,160	2,241
Telephone		474	558
Printing and stationery		250	137
Repairs and renewals		4,680	1,139
Rates - water		376	204
Insurance		1,667	1,007
General expenses		-	-
Depreciation		1,120	1,400
Total		<u>41,793</u>	<u>35,363</u>
Net incomings/(outgoings) resources		22,393	18,337
Trustees Funds balances b/f		<u>935,517</u>	<u>917,180</u>
Trustees Funds balances c/f		<u>957,910</u>	<u>935,517</u>

Jamia Masjid Abu-Bakr and Islamic Centre
Balance Sheet
as at 30 September 2022

	Notes	2,022 £	2,021 £
Fixed assets			
Tangible assets	4	832,575	833,694
Current assets			
Islamic books and Literature	5	756	756
Debtors	6	-	-
Cash at bank and in hand	7	130,179	107,322
		<u>130,935</u>	<u>108,078</u>
Creditors: amounts falling due within one year	8	(5,600)	(6,255)
Net current assets		<u>125,335</u>	<u>101,823</u>
Net assets		<u>957,910</u>	<u>935,517</u>
Funds			
Trustees Funds b/f		935,517	917,180
Net incomings for the year		22,393	18,337
Trustees funds c/f		<u>957,910</u>	<u>935,517</u>

Jamia Masjid Abu-Bakr and Islamic Centre
Notes to the Accounts
for the year ended 30 September 2022

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: 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 as soon there is legal or constructive obligation committing the charity to pay out the resources.

Taxation

As 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, including any incidental expenses of acquisition. Land and property are not depreciated and are shown in the accounts at cost to the charity. However, Depreciation is provided on all fixtures and fitting at rates calculated to write off the cost on a straight line based over their expected useful lives as follows:

Fixtures and fittings - over 5 years

Fund Accounting

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

2 Donations and fees	2,022	2,021
All donations including Fridays, Ramadan and Eid celebrations	41,041	40,134
Educational fees	15,845	4,802
Rent from 169 Church Street, Paddock, Huddersfield.	7,300	8,764
These premises were the previous mosque before the purchase of the current premises.		
	<u>64,186</u>	<u>53,700</u>

Jamia Masjid Abu-Bakr and Islamic Centre
Notes to the Accounts
for the year ended 30 September 2022

3 Staff costs and numbers	2,022	2,021
	£	£
Gross salaries	28,955	28,215
Social Security	111	462
	<u>29,066</u>	<u>28,677</u>

The average number of employees during the year was 4 part-time (2021: 5 part-time).
There were no employees with emoluments above £60,000.

4 Tangible fixed assets			
	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 1 October 2021	828,096	41,937	870,033
Additions	-	-	-
Disposals	-	-	-
At 30 September 2022	<u>828,096</u>	<u>41,937</u>	<u>870,033</u>
Depreciation			
At 1 October 2021	-	36,338	36,338
Charge for the year	-	1,120	1,120
At 30 September 2022	<u>-</u>	<u>37,458</u>	<u>37,458</u>
Net book value			
At 30 September 2022	<u>828,096</u>	<u>4,479</u>	<u>832,575</u>
At 30 September 2021	<u>828,096</u>	<u>5,598</u>	<u>833,694</u>

5 Islamic books and Literature	2,022	2,021
	£	£
Islamic books	<u>756</u>	<u>756</u>

6 Debtors	2,022	2,021
	£	£
Other debtors - prepayments	<u>-</u>	<u>-</u>

7 Cash in bank and in hand	2,022	2,021
	£	£
Lloyds bank plc	129,565	106,316
Cash in hand	614	1,006
	<u>130,179</u>	<u>107,322</u>

Jamia Masjid Abu-Bakr and Islamic Centre
Notes to the Accounts
for the year ended 30 September 2022

8 Creditors: amounts falling due within one year	2,022	2,021
	£	£
Accruals	600	1,255
Other creditors- short term borrowings from the members of local community	5,000	5,000
	<u>5,600</u>	<u>6,255</u>

9 Trustees expenses

No trustees received any expenses during the year (2021:nil).

10 Related party transactions

There were no related party transactions during the year (2021 :nil).

Jamia Masjid Abu-Bakr and Islamic Centre
Detailed profit and loss account
for the year ended 30 September 2022

	2,022 £	2,021 £
Donations	41,041	40,134
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Rent	7,300	8,764
Total	64,186	53,700
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