

Charity number  
1143581

Jamia Masjid Abu-Bakr and Islamic Centre

Report and Accounts

30-Sep-23

**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	
Abdul Rehman		
Mohammed Jahandad		
Husnain Yousaf		Joined 21 April 2022
Tahir Siddiq		Joined 21 April 2022

### **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 2023**

**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 £ 7,849.

**Reserve Policy**

The charity's free reserves, excluding fixed assets, at the year end were £125,080.  
The trustees have not adopted a formal reserve policy.

Signed on behalf of the board of trustees:

Signed: Date: 30/04/2024

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 2023 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: 30/04/2024

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 2023**

	<b>Notes</b>	<b>2,023</b> £	<b>2,022</b> £
<b>Income</b>			
Donations	2	40,468	41,041
Educational Fees		22,340	15,845
Rent		16,200	7,300
<b>Total</b>		<b>79,008</b>	<b>64,186</b>
<b>Expenditure</b>			
Staff costs	3	40,961	29,066
Light and heat		7,432	4,160
Telephone		288	474
Printing and stationery		1,085	250
Repairs and renewals		16,260	4,680
Rates - water		1,766	376
Insurance		2,056	1,667
General expenses		15	-
Depreciation		1,296	1,120
<b>Total</b>		<b>71,159</b>	<b>41,793</b>
<b>Net incomings/(outgoings) resources</b>		<b>7,849</b>	<b>22,393</b>
<b>Trustees Funds balances b/f</b>		<b>957,910</b>	<b>935,517</b>
<b>Trustees Funds balances c/f</b>		<b>965,759</b>	<b>957,910</b>

**Jamia Masjid Abu-Bakr and Islamic Centre**  
**Balance Sheet**  
**as at 30 September 2023**

	Notes	2,023 £	2,022 £
<b>Fixed assets</b>			
Tangible assets	4	840,680	832,575
<b>Current assets</b>			
Islamic books and Literature	5	756	756
Debtors	6	-	-
Cash at bank and in hand	7	130,831	130,179
		<u>131,587</u>	<u>130,935</u>
<b>Creditors: amounts falling due within one year</b>	8	(6,508)	(5,600)
<b>Net current assets</b>		<u>125,079</u>	<u>125,335</u>
<b>Net assets</b>		<u><b>965,759</b></u>	<u><b>957,910</b></u>
<b>Funds</b>			
Trustees Funds b/f		957,910	935,517
Net incomings for the year		7,849	22,393
<b>Trustees funds c/f</b>		<u><b>965,759</b></u>	<u><b>957,910</b></u>

**Jamia Masjid Abu-Bakr and Islamic Centre**  
**Notes to the Accounts**  
**for the year ended 30 September 2023**

**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.

<b>2 Donations and fees</b>	<b>2,023</b>	<b>2,022</b>
All donations including Fridays, Ramadan and Eid celebrations	40,468	41,041
Educational fees	22,340	15,845
Rent from 169 Church Street, Paddock, Huddersfield.	16,200	7,300
These premises were the previous mosque before the purchase of the current premises.		
	<u>79,008</u>	<u>64,186</u>



**Jamia Masjid Abu-Bakr and Islamic Centre**  
**Notes to the Accounts**  
**for the year ended 30 September 2023**

<b>3 Staff costs and numbers</b>	<b>2,023</b>	<b>2,022</b>
	<b>£</b>	<b>£</b>
Gross salaries	40,163	28,955
Social Security	798	111
	<u>40,961</u>	<u>29,066</u>

The average number of employees during the year was 4 part-time (2022: 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>Total £</b>
<b>Cost</b>			
At 1 October 2022	828,096	41,937	870,033
Additions	7,400	2,001	9,401
Disposals	-	-	-
At 30 September 2023	<u>835,496</u>	<u>43,938</u>	<u>879,434</u>
<b>Depreciation</b>			
At 1 October 2022	-	37,458	37,458
Charge for the year	-	1,296	1,296
At 30 September 2023	<u>-</u>	<u>38,754</u>	<u>38,754</u>
<b>Net book value</b>			
At 30 September 2023	<u>835,496</u>	<u>5,184</u>	<u>840,680</u>
At 30 September 2022	<u>828,096</u>	<u>4,479</u>	<u>832,575</u>

<b>5 Islamic books and Literature</b>	<b>2,023</b>	<b>2,022</b>
	<b>£</b>	<b>£</b>
Islamic books	<u>756</u>	<u>756</u>

<b>6 Debtors</b>	<b>2,023</b>	<b>2,022</b>
	<b>£</b>	<b>£</b>
Other debtors - prepayments	<u>-</u>	<u>-</u>

<b>7 Cash in bank and in hand</b>	<b>2,023</b>	<b>2,022</b>
	<b>£</b>	<b>£</b>
Lloyds bank plc	127,563	129,565
Cash in hand	3,268	614
	<u>130,831</u>	<u>130,179</u>

**Jamia Masjid Abu-Bakr and Islamic Centre**  
**Notes to the Accounts**  
**for the year ended 30 September 2023**

<b>8 Creditors: amounts falling due within one year</b>	<b>2,023</b>	<b>2,022</b>
	<b>£</b>	<b>£</b>
Accruals	1,508	600
Other creditors- short term borrowings from the members of local community	5,000	5,000
	<u>6,508</u>	<u>5,600</u>

**9 Trustees expenses**

No trustees received any expenses during the year (2022:nil).

**10 Related party transactions**

There were no related party transactions during the year (2022 :nil).

**Jamia Masjid Abu-Bakr and Islamic Centre**  
**Detailed profit and loss account**  
**for the year ended 30 September 2023**

	<b>2,023</b>	<b>2,022</b>
	<b>£</b>	<b>£</b>
Donations	40,468	41,041
Educational Fees	22,340	15,845
Rent	16,200	7,300
<b>Total</b>	<b>79,008</b>	<b>64,186</b>
Staff costs	40,961	29,066
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