

# PORTSMOUTH JAMI MOSQUE & ISLAMIC CENTRE

England & Wales · Charity number 1145914

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2012-02-15

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Portsmouth Jami Mosque  
Victoria Road North  
Southsea  
PO5 1PS

**Phone** 023 9283 2541

**Website** [www.mymosques.co.uk/mosque\\_home.php?mosque\\_id=1](http://www.mymosques.co.uk/mosque_home.php?mosque_id=1)

## Activities

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**Objects:** 1) TO ADVANCE THE ISLAMIC RELIGION IN PORTSMOUTH AND SURROUNDING AREAS, FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF PRAYER MEETINGS, RELIGIOUS SERVICES, LECTURES, PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS, PRODUCING AND/OR DISTRIBUTING LITERATURE TO HELP ENLIGHTEN OTHERS ABOUT THE RELIGION OF ISLAM.2) TO ADVANCE THE EDUCATION OF THE PUBLIC, IN PARTICULAR, BUT NOT EXCLUSIVELY BY THE PROVISION OF EDUCATIONAL CLASSES.3) THE PROMOTION OF RELIGIOUS HARMONY FOR THE BENEFIT OF THE PUBLIC BY PROMOTING KNOWLEDGE AND MUTUAL UNDERSTANDING AND RESPECT OF THE BELIEFS AND PRACTICES OF DIFFERENT RELIGIOUS FAITHS.4) TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF PORTSMOUTH AND THE SURROUNDING AREA THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED FOR SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS.

**Activities:** The Mosque is open all day for daily and Friday prayers. During the week we have over 100 people who regularly attend daily prayers and over 500 who regularly attend Friday prayers. The mosque/ Centre is also used for festivals, funeral facilities, civil marriage and nikkah, hafiz classes, Islamic awareness, inter-faith dialogue, zakat, library, etc.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** LOCAL
- Portsmouth City

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-01-31 | £162,889 | £147,128    | -      | -         |
| 2024-01-31 | £175,117 | £133,841    | -      | -         |
| 2023-01-31 | £122,934 | £118,571    | -      | -         |
| 2022-01-31 | £107,628 | £95,628     | -      | -         |
| 2021-01-31 | £89,532  | £91,360     | -      | -         |

## Trustees

| Name               | Role | Appointed  |
|--------------------|------|------------|
| Fhakruz Zaman Khan |      | 2023-03-16 |
| Jubaer Miah        |      | 2023-03-16 |
| Masum Ahmed        |      | 2024-03-01 |
| Redwan Ahmed       |      | 2023-03-16 |

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# Accounts

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Charity registration No. 1145914

Portsmouth Jami Mosque & Islamic Centre

Annual Report and Unaudited Accounts

31 January 2025

# **Portsmouth Jami Mosque & Islamic Centre**

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**Portsmouth Jami Mosque & Islamic Centre**  
**Legal and Administrative Information**

|                             |                                                                                                                          |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------|
| <b>Charity Number</b>       | 1145914                                                                                                                  |
| <b>Principle address</b>    | Victoria Road North<br>Southsea<br>Portsmouth<br>Hampshire<br>PO5 1PS                                                    |
| <b>Trustees</b>             | Masum Ahmed - President<br>Ameer Ahmed - Secretary<br>Fhakruzzaman Khan - Treasurer<br>Jubaer Miah - Assistant Treasurer |
| <b>Independent examiner</b> | BC&A Chartered Accountants<br>161-163 Elm Grove<br>Southsea<br>Hampshire<br>PO5 1LU                                      |
| <b>Bankers</b>              | Barclays Bank Plc<br>107 Commercial Road<br>Portsmouth<br>Hampshire<br>PO1 1BT                                           |

# **Portsmouth Jami Mosque & Islamic Centre Report of the Trustees for the year ended 31 January 2025**

## **Structure, governance, and management**

### **Governing document**

Portsmouth Jami Mosque & Islamic Centre is constituted as a charitable trust registered with the Charity Commission in February 2012 under charity number 1145914. It is governed by a deed of trust last updated in January 2012.

### **Organizational structure**

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet as a body at least quarterly and are responsible for all decisions taken in relation to running the Mosque and the community facilities and the activities provided by the charity. To assist in the smooth running of the charity the trustees have appointed a few executive members to help them oversee certain aspects of the charity's work.

### **Recruitment and appointment of trustees**

Trustees and executive members are elected annually by vote. The nominee must be a matured Muslim of Bangladeshi origin; must reside within 18 miles radius of Guildhall Square, Portsmouth; and must pay for annual membership.

### **Induction and training of trustees**

Following appointment, new trustees are introduced to their new role and given copies of the trust deed and a guide to the policies and procedures adopted by our charity. A few publications from the Charity Commission are also provided including guidance on charities and public benefit and on the advancement of religion for the public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act. Initially, new trustees work with an existing trustee assisting on activities and projects run by the charity. After satisfactory feedback from existing trustees, they are then given the task of leading a particular activity or project, reporting progress at trustees' meetings.

### **Risk management**

The trustees have assessed the risks the charity faces and have drawn up a risk matrix which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening, and the measures taken to manage them. The trustees review this risk matrix regularly at their meetings. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. Insurance cover is in place and the finances of the Mosque are kept under review. Appropriate Criminal Records Bureau (CRB) checks, supported by regularly reviewed policies, are made for all those who work with children or other vulnerable groups within the Mosque or community center.

## **Objectives and activities**

### **Our aims and objectives**

The aims and objects of the Islamic Centre are:

1. To advance the Islamic Religion in Portsmouth and surrounding areas for the benefit of the public through the holding of Prayer meeting, religious services, lectures, public celebration of religious festivals, producing and /or distributing literature to help enlighten others about the Religion of Islam.

**Portsmouth Jami Mosque & Islamic Centre**  
**Report of the Trustees**  
**for the year ended 31 January 2025**

2. To advance the education of the public but not exclusively by the provision of educational classes.
3. The promotion of religious harmony for the benefit of the public by promoting knowledge and mutual understanding and respect of the beliefs and practices of different Religious Faith.
4. To promote for the benefit of the inhabitants of Portsmouth and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need for such facilities by reason of their youth, age infirmity or disablement, financial hardship, or social and economic circumstances or for the public at large in the condition of life of the said inhabitants.

**Strategies**

We want to make our Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather to learn about their religion and worship. The Mosque is always open with daily prayers, the Friday prayers being a focus of our activities.

At our 'know Islam better' events we share the teachings of Islam and the nature of our faith with non-Muslims. In addition to an open day, we also hold an open week each year when we invite congregations from all the local Christian churches to visit us and learn more about Islam.

An important part of our faith is charitable giving, according to one's wealth, in accordance with Islam and we are pleased to receive Zakat for the sole purpose of the relief of need and financial hardship of Muslims in Northern and Western Africa who have insufficient money to cover their basic needs for shelter, food, clothing, or who are destitute with no means of support.

An important part of our strategy is community welfare and education. All our community facilities and activities including classes, health initiatives and seminars are widely advertised, and we welcome the participation of all in our local community, Muslim, and non-Muslim alike. Most of our activities are free and supported by donations or grant funding. Where a charge is made, concessions are made for students, people on means-tested benefits and pensioners.

Helping people who have moved to Portsmouth settle into the community successfully is important to us.

**Use of volunteers**

Volunteers are an important resource in both our faith and community work. Volunteers are involved in most of our faith and community activities, and we have over 30 people regularly giving their time. All our trustees also give of their time freely. We encourage all members of our Mosque to be involved in voluntary activities and to share their skills with others. All those volunteers working with projects involving children or other vulnerable groups are CRB checked.

**Grant-making policy**

Those attending our Mosque have given generously to disaster appeals arising from natural calamities affecting various countries around the world.

**Activities and achievements**

**How our activities deliver public benefit**

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarized below, provide benefit both to those who worship at our Mosque and the wider community of Portsmouth.

# **Portsmouth Jami Mosque & Islamic Centre**

## **Report of the Trustees**

### **for the year ended 31 January 2025**

#### **Religious activities**

Our Mosque provides a center for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

**Prayers:** The Mosque is open all day for daily and Friday prayers. During the week we have over 100 people who regularly attend daily prayers and over 500 who regularly attend Friday prayers.

**Festivals:** The Mosque prepares food during Ramadan for those attending our Mosque who wish to break their fast together. Eid was also celebrated at the Mosque with a family day and communal meal. We also celebrate Saints' days and offer a monthly service of thanksgiving celebrating the birth of our prophet Muhammad, peace and blessings be upon him, to whom the Qur'an was revealed.

**Funeral facilities:** The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organizing burials. We also hold special classes to teach people how to proceed with Islamic burial procedures.

**Civil marriage and Nikkah:** The Mosque provide Muslim couples with an appropriate location for both their civil marriage and Nikkah (Islamic marriage). Over 30 couples were married at the Mosque in the year.

**Hifz classes:** Memorization of the Qur'an is considered an important element of religious education and training. We continue to provide this facility for the young people in the Mosque. We are pleased this program continues to run successfully with over 30 young people regularly attending these classes.

**Program on the Qur'an:** In September we were honored with the visit of two famous Qur'anic reciters. Over 400 people attended the Mosque to hear their recitation.

**Islamic awareness:** Series of lectures, open to all, to promote Islamic knowledge and awareness. The mosque is open to local schools to come and learn about Islam.

**Inter-faith dialogue:** Our Mosque is an active member of the Faith Communities Forum for the Portsmouth area. We use this platform to promote inter-faith dialogue and social cohesion.

**Zakat:** It is a part of our faith that all who are able should offer Zakat. Zakat is collected in proportion to a person's means, in accordance with the teaching of Islam, and is the giving of money for a few specific purposes, including to help others, and to further the teachings of Islam. A Muslim need not give Zakat through the Mosque, but we do provide the opportunity for those attending the Mosque to give Zakat and we arrange its distribution for approved purposes. The Zakat Committee of the Mosque collects and distributes the Zakat, none of which is used to fund the Mosque. The Mosque makes no charge for the collection and distribution of Zakat.

Once a reckoning of need had been made, the funds were sent to Muslim leaders in the locality selected with instructions for its distribution. Members of the Zakat Committee obtain a written report of how funds were distributed, or where justified, visit the locality to ensure the proper distribution of the funds.

#### **Community activities**

Our community hall and rooms provide a valuable educational and recreational resource to all in our local community. A wide variety of activities are organized and take place in our community center.

**Hall and rooms:** Our hall and meeting rooms are available for use by local groups and organizations. Local charities are encouraged to make use of our meeting rooms, and we host surgeries with both local Councilors and the MP for Portsmouth. When facilities are not required for community use, they

# **Portsmouth Jami Mosque & Islamic Centre**

## **Report of the Trustees**

### **for the year ended 31 January 2025**

are available for hire on commercial terms. This year alone our facilities have been used on over 100 occasions and over 20 groups or organizations have benefited from the facilities we can offer the local community.

#### **Partnership working and performance review.**

In developing our community programs, we are pleased to work in partnership with Portsmouth City Council, who have provided funding and invaluable advice. We look to all our partners, including Portsmouth City Council, to give feedback on the success of our initiatives, and the trustees review the progress and outcomes of our work at each meeting.

#### **Financial review**

##### **Reserves policy**

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet operating costs of the Mosque and of our community activities and programs. In calculating the charity's reserves the trustees have deducted from the total of unrestricted funds of the charity the value of the Mosque and other tangible fixed assets as shown in the accounts and the designated fund. This leaves free reserves on 31 January 2025 of £216,862 which is equal to circa 15 months' expenditure during the year ended 31 January 2025.

##### **Principal funding sources**

The charity's main source of income is giving. Giving at Friday prayers amounted to £71,854 (£73,761 in 2024) a slight improvement from the previous year, which is generous.

##### **Investment policy and objectives**

The charity has no long-term investments. Our cash reserves are held in deposit accounts.

#### **Plans for future periods**

We plan to continue the series of events we hold, and we will be inviting visiting Imams to our Mosque who can share with us their learning and understanding of Islam and the teachings of the Qur'an. We plan to host three events annually.

We intend to maintain our existing range of community activities working in partnership with the community and to further develop our community projects in collaboration with Portsmouth City Council. We continue to place great importance on sharing a good understanding of Islam with our non-Muslim neighbors whilst gaining an understanding of their culture and traditions.

#### **Statement of trustees' responsibilities**

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the situation of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.

**Portsmouth Jami Mosque & Islamic Centre**  
**Report of the Trustees**  
**for the year ended 31 January 2025**

- State whether applicable accounting standards have been followed, subject to any material departures 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 trustees are responsible for keeping proper accounting records that 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 Charities Acts. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the year and up to the date of this report are set out on page 1.

**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees.

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Masum Ahmed  
President  
10/11/2025

**Portsmouth Jami Mosque & Islamic Centre  
Independent Examiner's Report  
For the year ended 31 January 2025**

**To The Trustees of Portsmouth Jami Mosque & Islamic Centre**

I report on the accounts of the charity for the year ended 31 January 2025.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

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; and
- to state whether particular matters have come to my attention.

**Basis of 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 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 statement below.

**Independent examiner's qualified statement**

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.



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Name: Tahir Ahmed, FCA, ACMA, BSc (Hons)  
BC&A Chartered Accountants  
161-163 Elm Grove, Southsea, Hampshire, PO5 1LU  
23 October 2025

**Portsmouth Jami Mosque & Islamic Centre**  
**Statement of Financial Activities**  
**For the year ended 31 January 2025**

|                                         |              | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total<br/>Funds</b> | <b>Total<br/>Funds</b> |
|-----------------------------------------|--------------|-------------------------------|-----------------------------|------------------------|------------------------|
|                                         | <b>Notes</b> | <b>2025<br/>£</b>             | <b>2025<br/>£</b>           | <b>2025<br/>£</b>      | <b>2024<br/>£</b>      |
| <b><u>Income and endowments:</u></b>    |              |                               |                             |                        |                        |
| Charitable activities                   | 3            | 144,888                       | -                           | 144,888                | 148,861                |
| Other trading activities                | 4            | 14,081                        | -                           | 14,081                 | 15,081                 |
| Other income                            | 5            | 3,920                         | -                           | 3,920                  | 11,175                 |
| <b>Total income and endowments</b>      |              | <b>162,889</b>                | <b>-</b>                    | <b>162,889</b>         | <b>175,117</b>         |
| <b><u>Expenditure</u></b>               |              |                               |                             |                        |                        |
| Direct cost of generating funds         | 6            | 100                           | -                           | 100                    | 600                    |
| Administrative Costs                    | 7            | 145,348                       | -                           | 145,348                | 131,501                |
| Governance costs                        | 8            | 1,680                         | -                           | 1,680                  | 1,740                  |
| <b>Total charitable expenditure</b>     |              | <b>147,128</b>                | <b>-</b>                    | <b>147,128</b>         | <b>133,841</b>         |
| <b>Net movement in funds</b>            |              | <b>15,761</b>                 | <b>-</b>                    | <b>15,761</b>          | <b>41,276</b>          |
| Fund balances at 1 February 2024        |              | 201,101                       | -                           | 201,101                | 159,825                |
| <b>Fund balances at 31 January 2025</b> |              | <b>216,862</b>                | <b>-</b>                    | <b>216,862</b>         | <b>201,101</b>         |

**Portsmouth Jami Mosque & Islamic Centre**  
**Balance Sheet**  
**As at 31 January 2025**

|                                     | Notes | £              | 2025<br>£      | £              | 2024<br>£      |
|-------------------------------------|-------|----------------|----------------|----------------|----------------|
| <b>Fixed assets:</b>                |       |                |                |                |                |
| Tangible assets                     | 11    |                | 261,450        |                | 79,913         |
| <b>Current assets:</b>              |       |                |                |                |                |
| Cash at bank and hand               | 12    | -38,804        |                | 128,301        |                |
| Debtors                             | 13    | 17             |                | 17             |                |
| <b>Total current assets</b>         |       | <b>-38,787</b> |                | <b>128,318</b> |                |
| Creditors falling due within 1 year | 14    | 5,801          |                | 7,130          |                |
| <b>Net current assets</b>           |       |                | -44,588        |                | 121,188        |
| <b>Net assets</b>                   |       |                | <b>216,862</b> |                | <b>201,101</b> |
| <b>The funds of the charity:</b>    |       |                |                |                |                |
| Unrestricted funds:                 |       |                |                |                |                |
| General funds                       | 15    | 216,862        |                |                |                |
| Total unrestricted funds            |       |                | 216,862        |                | 201,101        |
| Restricted income funds             |       |                | -              |                | -              |
| <b>Total charity funds</b>          |       |                | <b>216,862</b> |                | <b>201,101</b> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 January 2025.

The trustees acknowledge their responsibility for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for 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 incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Masum Ahmed  
President

Approved by the Trustees on 10 November 2025

**Portsmouth Jami Mosque & Islamic Centre**  
**Notes to the accounts**  
**For the year ended 31 January 2025**

**1 Accounting policies**

**Accounting convention**

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bullet 1 not to prepare a Statement of Cash flows.

The financial statements are prepared in Sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principle accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

**1.4 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions required deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is unknown, the legacy is treated as a contingent asset.

Grants are credited as income in the year in which they are receivable. Grants received for specific purposes are accounted for as restricted funds. Grants are not recognised as receivable until all conditions for receipts have been complied with.

### **1.5 Resources expended**

All expenditure is accounted for on an accruals basis and includes VAT which cannot be recovered.

### **1.6 Tangible fixed assets**

Tangible Fixed Assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment: reducing balance method @ 20%

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

### **1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

### **1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

## **2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Portsmouth Jami Mosque & Islamic Centre**  
**Notes to the accounts**  
**For the year ended 31 January 2025**

| <b>3</b> | <b>Charitable activities</b>                 | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total Funds</b> | <b>Total Funds</b> |
|----------|----------------------------------------------|---------------------------|-------------------------|--------------------|--------------------|
|          |                                              | 2025<br>£                 | 2025<br>£               | 2025<br>£          | 2024<br>£          |
|          | Donations (Eid-ul Fitre)                     | 5,939                     | -                       | 5,939              | 8,875              |
|          | Donations (Eid-ul Adha)                      | 4,572                     | -                       | 4,572              | -                  |
|          | Donations (Friday collections)               | 71,854                    | -                       | 71,854             | 73,761             |
|          | Donations others                             | 52,958                    | -                       | 52,958             | 54,700             |
|          | Donations from funerals                      | 3,050                     | -                       | 3,050              | 1,900              |
|          | Donations from heating                       | 1,300                     | -                       | 1,300              | 2,390              |
|          | Marriage certificates                        | 2,400                     | -                       | 2,400              | 1,600              |
|          | Membership Fee                               | 780                       | -                       | 780                | 3,600              |
|          | Nominations                                  | 2,035                     | -                       | 2,035              | 2,035              |
|          | <b>Total</b>                                 | <b>144,888</b>            | <b>-</b>                | <b>144,888</b>     | <b>148,861</b>     |
| <b>4</b> | <b>Other trading activities</b>              | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total Funds</b> | <b>Total Funds</b> |
|          |                                              | 2025<br>£                 | 2025<br>£               | 2025<br>£          | 2024<br>£          |
|          | Rental income from units                     | 9,400                     | -                       | 9,400              | 8,800              |
|          | Income from Azan receivers, calendars & mats | 4,681                     | -                       | 4,681              | 6,281              |
|          | <b>Total</b>                                 | <b>14,081</b>             | <b>-</b>                | <b>14,081</b>      | <b>15,081</b>      |
| <b>5</b> | <b>Other income</b>                          | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total Funds</b> | <b>Total Funds</b> |
|          |                                              | 2025<br>£                 | 2025<br>£               | 2025<br>£          | 2024<br>£          |
|          | Madrasa and Moqtab                           | 3,595                     | -                       | 3,595              | 7,430              |
|          | Other                                        | 325                       | -                       | 325                | 3,745              |
|          | <b>Total</b>                                 | <b>3,920</b>              | <b>-</b>                | <b>3,920</b>       | <b>11,175</b>      |
| <b>6</b> | <b>Direct cost of generating funds</b>       | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total Funds</b> | <b>Total Funds</b> |
|          |                                              | 2025<br>£                 | 2025<br>£               | 2025<br>£          | 2024<br>£          |
|          | Guest imam                                   | 100                       | -                       | 100                | 600                |
|          | <b>Total</b>                                 | <b>100</b>                | <b>-</b>                | <b>100</b>         | <b>600</b>         |

| <b>7</b> | <b>Administrative Costs</b> | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total Funds</b> | <b>Total Funds</b> |
|----------|-----------------------------|---------------------------|-------------------------|--------------------|--------------------|
|          |                             | 2025<br>£                 | 2025<br>£               | 2025<br>£          | 2024<br>£          |
|          | Azan receivers              | 657                       | -                       | 657                | 2,242              |
|          | Advertising                 | 250                       | -                       | 250                | -                  |
|          | Bank charges                | 41                        | -                       | 41                 | -                  |
|          | Cleaning and waste disposal | 4,540                     | -                       | 4,540              | 4,045              |
|          | Council tax                 | 2,354                     | -                       | 2,354              | 2,641              |
|          | Depreciation                | 42,592                    | -                       | 42,592             | 9,823              |
|          | Donations                   | -                         | -                       | -                  | 8,750              |
|          | Equipment expensed          | 2,773                     | -                       | 2,773              | 1,655              |
|          | Fire & security             | 4,332                     | -                       | 4,332              | 1,181              |
|          | Insurance                   | 5,290                     | -                       | 5,290              | 5,125              |
|          | Interests                   | 40                        | -                       | 40                 | 28                 |
|          | Legal & professional        | 2,646                     | -                       | 2,646              | 6,675              |
|          | Light & heat                | 15,812                    | -                       | 15,812             | 22,505             |
|          | Others expenses             | 1,895                     | -                       | 1,895              | 2,219              |
|          | Printing & posting          | 4,241                     | -                       | 4,241              | 4,285              |
|          | Penalties & fines           | -                         | -                       | -                  | 5,062              |
|          | Repairs and maintenance     | 8,181                     | -                       | 8,181              | 6,251              |
|          | Software                    | 250                       | -                       | 250                | -                  |
|          | Stationery                  | 21                        | -                       | 21                 | -                  |
|          | Staff cost                  | 45,228                    | -                       | 45,228             | 41,426             |
|          | 2nd Imam                    | -                         | -                       | -                  | 700                |
|          | Teachers                    | 1,005                     | -                       | 1,005              | 3,855              |
|          | Telephone/ fax / broadband  | 634                       | -                       | 634                | 650                |
|          | Water                       | 2,566                     | -                       | 2,566              | 2,383              |
|          | <b>Total</b>                | <b>145,348</b>            | <b>-</b>                | <b>145,348</b>     | <b>131,501</b>     |

| <b>8</b> | <b>Governance costs</b>    | 2025<br>£    | 2024<br>£    |
|----------|----------------------------|--------------|--------------|
|          | Audit and accountancy fees | 1,680        | 1,740        |
|          |                            | <b>1,680</b> | <b>1,740</b> |

| <b>9</b> | <b>Employees</b>                   | 2025<br>Number | 2024<br>Number |
|----------|------------------------------------|----------------|----------------|
|          | <b>Average number of employees</b> | 2              | 3              |
|          |                                    | <b>2</b>       | <b>3</b>       |

| <b>Employment costs</b> | 2025<br>£     | 2024<br>£     |
|-------------------------|---------------|---------------|
| Wages and salaries      | 39,667        | 36,646        |
| Social security costs   | 5,561         | 4,780         |
|                         | <b>45,228</b> | <b>41,426</b> |

There were no employees whose annual remuneration was £60,000 or more.

**10 Trustees**

None of the trustees (or any persons connected to them) received any remuneration during the year.

**11 Fixed assets: tangible assets****Fixtures & fittings and equipment**

|                       | £                     | £                     |
|-----------------------|-----------------------|-----------------------|
| <b>Cost</b>           |                       |                       |
| As at 1 February 2024 | 214,723               | 214,723               |
| Addition              | 224,129               | 224,129               |
| Disposals             | -                     | -                     |
| At 31 January 2025    | <u>438,852</u>        | <u>438,852</u>        |
| <b>Depreciation</b>   |                       |                       |
| As at 1 February 2024 | 134,810               | 134,810               |
| Charge for the year   | 42,592                | 42,592                |
| Disposals             | -                     | -                     |
| At 31 January 2025    | <u>177,402</u>        | <u>177,402</u>        |
| <b>Net book value</b> |                       |                       |
| At 31 January 2025    | <u><b>261,450</b></u> | <u><b>261,450</b></u> |
| At 31 January 2024    | 79,913                | 79,913                |

**12 Analysis of cash movement**

|                               | £                     |
|-------------------------------|-----------------------|
| Balance b/fwd                 | 128,301               |
| Income                        | 162,889               |
| Expenses                      | -147,128              |
| Opening bal adjs for accruals | -5,722                |
| Depreciation                  | 42,592                |
| Accruals                      | 0                     |
| Assets additions              | -224,129              |
| Net Wages                     | 3,659                 |
| PAYE/NI & interests           | 5,601                 |
| Paye/NI payments              | -4,867                |
| <b>Balance c/fwd</b>          | <u><b>-38,804</b></u> |

**13 Analysis of debtors**

|         | 2025<br>£        | 2024<br>£        |
|---------|------------------|------------------|
| Pension | <u>17</u>        | <u>17</u>        |
|         | <u><b>17</b></u> | <u><b>17</b></u> |

**14 Analysis of creditors**

|                              | 2025<br>£           | 2024<br>£           |
|------------------------------|---------------------|---------------------|
| Accruals and deferred income | -                   | 2,649               |
| Taxation and social security | 2,142               | 1,408               |
| Net wages                    | <u>3,659</u>        | <u>3,073</u>        |
|                              | <u><b>5,801</b></u> | <u><b>7,130</b></u> |

## 15 Analysis of charitable funds

| Analysis of fund movement  | Balance<br>b/fwd<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Fund<br>c/fwd<br>£ |
|----------------------------|-----------------------|----------------------------|----------------------------|----------------|--------------------|
| <b>Unrestricted funds:</b> |                       |                            |                            |                |                    |
| Unrestricted general funds | 201,101               | 162,889                    | -147,128                   | -              | 216,862            |
| Designated funds           | -                     | -                          | -                          | -              | -                  |
|                            | 201,101               | 162,889                    | -147,128                   | -              | 216,862            |
| <b>Restricted funds:</b>   |                       |                            |                            |                |                    |
| Zakath, fithra, etc        | -                     | -                          | -                          | -              | -                  |
|                            | -                     | -                          | -                          | -              | -                  |

## 16 Related Party Transactions

There were no disclosable related party transactions during the period (2024 – none).

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# Accounts

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Charity registration No. 1145914

Portsmouth Jami Mosque & Islamic Centre

Annual Report and Unaudited Accounts

31 January 2024

# **Portsmouth Jami Mosque & Islamic Centre**

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**Portsmouth Jami Mosque & Islamic Centre**  
**Legal and Administrative Information**

**Charity Number** 1145914

**Principle address** Victoria Road North  
Southsea  
Portsmouth  
Hampshire  
PO5 1PS

**Trustees** Abidur Rahman Choudhury - President  
Redwan Ahmed - Secretary  
Fhakruzzaman Khan - Treasurer  
Jubaer Miah - Assistant Treasurer

**Independent examiner** BC&A Chartered Accountants  
161-163 Elm Grove  
Southsea  
Hampshire  
PO5 1LU

**Bankers** Barclays Bank Plc  
107 Commercial Road  
Portsmouth  
Hampshire  
PO1 1BT

# **Portsmouth Jami Mosque & Islamic Centre Report of the Trustees for the year ended 31 January 2024**

## **Structure, governance, and management**

### **Governing document**

Portsmouth Jami Mosque & Islamic Centre is constituted as a charitable trust registered with the Charity Commission in February 2012 under charity number 1145914. It is governed by a deed of trust last updated in January 2012.

### **Organizational structure**

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet as a body at least quarterly and are responsible for all decisions taken in relation to running the Mosque and the community facilities and the activities provided by the charity. To assist in the smooth running of the charity the trustees have appointed a few executive members to help them oversee certain aspects of the charity's work.

### **Recruitment and appointment of trustees**

Trustees and executive members are elected annually by vote. The nominee must be a matured Muslim of Bangladeshi origin; must reside within 18 miles radius of Guildhall Square, Portsmouth; and must pay for annual membership.

### **Induction and training of trustees**

Following appointment, new trustees are introduced to their new role and given copies of the trust deed and a guide to the policies and procedures adopted by our charity. A few publications from the Charity Commission are also provided including guidance on charities and public benefit and on the advancement of religion for the public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act. Initially, new trustees work with an existing trustee assisting on activities and projects run by the charity. After satisfactory feedback from existing trustees, they are then given the task of leading a particular activity or project, reporting progress at trustees' meetings.

### **Risk management**

The trustees have assessed the risks the charity faces and have drawn up a risk matrix which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening, and the measures taken to manage them. The trustees review this risk matrix regularly at their meetings. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. Insurance cover is in place and the finances of the Mosque are kept under review. Appropriate Criminal Records Bureau (CRB) checks, supported by regularly reviewed policies, are made for all those who work with children or other vulnerable groups within the Mosque or community center.

## **Objectives and activities**

### **Our aims and objectives**

The aims and objects of the Islamic Centre are:

1. To advance the Islamic Religion in Portsmouth and surrounding areas for the benefit of the public through the holding of Prayer meeting, religious services, lectures, public

**Portsmouth Jami Mosque & Islamic Centre**  
**Report of the Trustees**  
**for the year ended 31 January 2024**

celebration of religious festivals, producing and /or distributing literature to help enlighten others about the Religious of Islam.

2. To advance the education of the public but not exclusively by the provision of educational classes.
3. The promotion of religious harmony for the benefit of the public by promoting knowledge and mutual understanding and respect of the beliefs and practices of different Religious Faith.
4. To promote for the benefit of the inhabitants of Portsmouth and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need for such facilities by reason of their youth, age infirmity or disablement, financial hardship, or social and economic circumstances or for the public at large in the condition of life of the said inhabitants.

### **Strategies**

We want to make our Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather to learn about their religion and worship. The Mosque is always open with daily prayers, the Friday prayers being a focus of our activities.

At our 'know Islam better' events we share the teachings of Islam and the nature of our faith with non-Muslims. In addition to an open day, we also hold an open week each year when we invite congregations from all the local Christian churches to visit us and learn more about Islam.

An important part of our faith is charitable giving, according to one's wealth, in accordance with Islam and we are pleased to receive Zakat for the sole purpose of the relief of need and financial hardship of Muslims in Northern and Western Africa who have insufficient money to cover their basic needs for shelter, food, clothing, or who are destitute with no means of support.

An important part of our strategy is community welfare and education. All our community facilities and activities including classes, health initiatives and seminars are widely advertised, and we welcome the participation of all in our local community, Muslim, and non-Muslim alike. Most of our activities are free and supported by donations or grant funding. Where a charge is made, concessions are made for students, people on means-tested benefits and pensioners.

Helping people who have moved to Portsmouth settle into the community successfully is important to us.

### **Use of volunteers**

Volunteers are an important resource in both our faith and community work. Volunteers are involved in most of our faith and community activities, and we have over 30 people regularly giving their time. All our trustees also give of their time freely. We encourage all members of our Mosque to be involved in voluntary activities and to share their skills with others. All those volunteers working with projects involving children or other vulnerable groups are CRB checked.

**Portsmouth Jami Mosque & Islamic Centre**  
**Report of the Trustees**  
**for the year ended 31 January 2024**

**Grant-making policy**

Those attending our Mosque have given generously to disaster appeals arising from natural calamities affecting various countries around the world.

**Activities and achievements**

**How our activities deliver public benefit**

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarized below, provide benefit both to those who worship at our Mosque and the wider community of Portsmouth.

**Religious activities**

Our Mosque provides a center for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers: The Mosque is open all day for daily and Friday prayers. During the week we have over 100 people who regularly attend daily prayers and over 500 who regularly attend Friday prayers.

Festivals: The Mosque prepares food during Ramadan for those attending our Mosque who wish to break their fast together. Eid was also celebrated at the Mosque with a family day and communal meal. We also celebrate Saints' days and offer a monthly service of thanksgiving celebrating the birth of our prophet Muhammad, peace and blessings be upon him, to whom the Qur'an was revealed.

Funeral facilities: The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organizing burials. We also hold special classes to teach people how to proceed with Islamic burial procedures.

Civil marriage and Nikkah: The Mosque provide Muslim couples with an appropriate location for both their civil marriage and Nikkah (Islamic marriage). Over 30 couples were married at the Mosque in the year.

Hifz classes: Memorization of the Qur'an is considered an important element of religious education and training. We continue to provide this facility for the young people in the Mosque. We are pleased this program continues to run successfully with over 30 young people regularly attending these classes.

Program on the Qur'an: In September we were honored with the visit of two famous Qur'anic reciters. Over 400 people attended the Mosque to hear their recitation.

Islamic awareness: Series of lectures, open to all, to promote Islamic knowledge and awareness. The mosque is open to local schools to come and learn about Islam.

Inter-faith dialogue: Our Mosque is an active member of the Faith Communities Forum for the Portsmouth area. We use this platform to promote inter-faith dialogue and social cohesion.

Zakat: It is a part of our faith that all who are able should offer Zakat. Zakat is collected in proportion to a person's means, in accordance with the teaching of Islam, and is the giving of

**Portsmouth Jami Mosque & Islamic Centre**  
**Report of the Trustees**  
**for the year ended 31 January 2024**

money for a few specific purposes, including to help others, and to further the teachings of Islam. A Muslim need not give Zakat through the Mosque, but we do provide the opportunity for those attending the Mosque to give Zakat and we arrange its distribution for approved purposes. The Zakat Committee of the Mosque collects and distributes the Zakat, none of which is used to fund the Mosque. The Mosque makes no charge for the collection and distribution of Zakat.

Once a reckoning of need had been made, the funds were sent to Muslim leaders in the locality selected with instructions for its distribution. Members of the Zakat Committee obtain a written report of how funds were distributed, or where justified, visit the locality to ensure the proper distribution of the funds.

### **Community activities**

Our community hall and rooms provide a valuable educational and recreational resource to all in our local community. A wide variety of activities are organized and take place in our community center.

Hall and rooms: Our hall and meeting rooms are available for use by local groups and organizations. Local charities are encouraged to make use of our meeting rooms, and we host surgeries with both local Councilors and the MP for Portsmouth. When facilities are not required for community use, they are available for hire on commercial terms. This year alone our facilities have been used on over 100 occasions and over 20 groups or organizations have benefited from the facilities we can offer the local community.

### **Partnership working and performance review.**

In developing our community programs, we are pleased to work in partnership with Portsmouth City Council, who have provided funding and invaluable advice. We look to all our partners, including Portsmouth City Council, to give feedback on the success of our initiatives, and the trustees review the progress and outcomes of our work at each meeting.

### **Financial review**

#### **Reserves policy**

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet operating costs of the Mosque and of our community activities and programs. In calculating the charity's reserves the trustees have deducted from the total of unrestricted funds of the charity the value of the Mosque and other tangible fixed assets as shown in the accounts and the designated fund. This leaves free reserves on 31 January 2024 of £201,101 which is equal to circa 15 months' expenditure during the year ended 31 January 2024.

#### **Principal funding sources**

The charity's main source of income is giving. Giving at Friday prayers amounted to £73,761 (£69,671 in 2023) a slight improvement from the previous year, which is generous.

#### **Investment policy and objectives**

The charity has no long-term investments. Our cash reserves are held in deposit accounts.

**Portsmouth Jami Mosque & Islamic Centre**  
**Report of the Trustees**  
**for the year ended 31 January 2024**

**Plans for future periods**

We plan to continue the series of events we hold, and we will be inviting visiting Imams to our Mosque who can share with us their learning and understanding of Islam and the teachings of the Qur'an. We plan to host three events annually.

We intend to maintain our existing range of community activities working in partnership with the community and to further develop our community projects in collaboration with Portsmouth City Council. We continue to place great importance on sharing a good understanding of Islam with our non-Muslim neighbors whilst gaining an understanding of their culture and traditions.

**Statement of trustees' responsibilities**

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the situation of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures 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 trustees are responsible for keeping proper accounting records that 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 Charities Acts. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the year and up to the date of this report are set out on page 1.

**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees.

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Abidur Rahman Choudhury  
President  
20 November 2024

**Portsmouth Jami Mosque & Islamic Centre**  
**Independent Examiner's Report**  
**For the year ended 31 January 2024**

**To The Trustees of Portsmouth Jami Mosque & Islamic Centre**

I report on the accounts of the charity for the year ended 31 January 2024.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

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; and
- to state whether particular matters have come to my attention.

**Basis of 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 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 statement below.

**Independent examiner's qualified statement**

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.



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Name: Tahir Ahmed, FCA, ACMA, BSc (Hons)  
BC&A Chartered Accountants  
161-163 Elm Grove, Southsea, Hampshire, PO5 1LU  
20 November 2024

**Portsmouth Jami Mosque & Islamic Centre**  
**Statement of Financial Activities**  
**For the year ended 31 January 2024**

|                                         |       | Unrestricted Funds | restricted Funds | Total Funds    | Total Funds    |
|-----------------------------------------|-------|--------------------|------------------|----------------|----------------|
|                                         | Notes | 2024<br>£          | 2024<br>£        | 2024<br>£      | 2023<br>£      |
| <b><u>Income and endowments:</u></b>    |       |                    |                  |                |                |
| Charitable activities                   | 3     | 148,861            | -                | 148,861        | 107,194        |
| Other trading activities                | 4     | 15,081             | -                | 15,081         | 12,140         |
| Other income                            | 5     | 11,175             | -                | 11,175         | 3,600          |
| <b>Total income and endowments</b>      |       | <b>175,117</b>     | <b>-</b>         | <b>175,117</b> | <b>122,934</b> |
| <b><u>Expenditure</u></b>               |       |                    |                  |                |                |
| Direct cost of generating funds         | 6     | 600                | -                | 600            | -              |
| Administrative Costs                    | 7     | 131,501            | -                | 131,501        | 116,891        |
| Governance costs                        | 8     | 1,740              | -                | 1,740          | 1,680          |
| <b>Total charitable expenditure</b>     |       | <b>133,841</b>     | <b>-</b>         | <b>133,841</b> | <b>118,571</b> |
| <b>Net movement in funds</b>            |       | <b>41,276</b>      | <b>-</b>         | <b>41,276</b>  | <b>4,363</b>   |
| Fund balances at 1 February 2023        |       | 159,825            | -                | 159,825        | 155,462        |
| <b>Fund balances at 31 January 2024</b> |       | <b>201,101</b>     | <b>-</b>         | <b>201,101</b> | <b>159,825</b> |

**Portsmouth Jami Mosque & Islamic Centre**  
**Balance Sheet**  
**As at 31 January 2024**

|                                     | Notes | £              | 2024<br>£      | £              | 2023<br>£      |
|-------------------------------------|-------|----------------|----------------|----------------|----------------|
| <b>Fixed assets:</b>                |       |                |                |                |                |
| Tangible assets                     | 11    |                | 79,913         |                | 40,806         |
| <b>Current assets:</b>              |       |                |                |                |                |
| Cash at bank and hand               | 12    | 128,301        |                | 120,697        |                |
| Debtors                             | 13    | 17             |                | 17             |                |
| <b>Total current assets</b>         |       | <b>128,318</b> |                | <b>120,714</b> |                |
| Creditors falling due within 1 year | 14    | 7,130          |                | 1,694          |                |
| <b>Net current assets</b>           |       |                | 121,188        |                | 119,019        |
| <b>Net assets</b>                   |       |                | <b>201,101</b> |                | <b>159,825</b> |
| <b>The funds of the charity:</b>    |       |                |                |                |                |
| Unrestricted funds:                 |       |                |                |                |                |
| General funds                       | 15    | 201,101        |                |                |                |
| Total unrestricted funds            |       |                | 201,101        |                | 159,825        |
| Restricted income funds             |       |                | -              |                | -              |
| <b>Total charity funds</b>          |       |                | <b>201,101</b> |                | <b>159,825</b> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 January 2024.

The trustees acknowledge their responsibility for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for 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 incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Abidur Rahman Choudhury  
President

Approved by the Trustees on 20 November 2024

**Portsmouth Jami Mosque & Islamic Centre**  
**Notes to the accounts**  
**For the year ended 31 January 2024**

**1. Accounting policies**

**Accounting convention**

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bullet 1 not to prepare a Statement of Cash flows.

The financial statements are prepared in Sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principle accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

**1.4 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions required deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is unknown, the legacy is treated as a contingent asset.

**Portsmouth Jami Mosque & Islamic Centre**  
**Notes to the accounts**  
**For the year ended 31 January 2024**

Grants are credited as income in the year in which they are receivable. Grants received for specific purposes are accounted for as restricted funds. Grants are not recognised as receivable until all conditions for receipts have been complied with.

**1.5 Resources expended**

All expenditure is accounted for on an accruals basis and includes VAT which cannot be recovered.

**1.6 Tangible fixed assets**

Tangible Fixed Assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment: reducing balance method @20%

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**2. Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and assumptions are based on historical experience and other factors that are relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Portsmouth Jami Mosque & Islamic Centre**  
**Notes to the accounts**  
**For the year ended 31 January 2024**

|          |                                              |                           |                         |                    |                    |
|----------|----------------------------------------------|---------------------------|-------------------------|--------------------|--------------------|
| <b>3</b> | <b>Charitable activities</b>                 | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total Funds</b> | <b>Total Funds</b> |
|          |                                              | 2024<br>£                 | 2024<br>£               | 2024<br>£          | 2023<br>£          |
|          | Donations (Eid-ul Fitre)                     | 8,875                     | -                       | 8,875              | 5,101              |
|          | Donations (1st&2nd Jamath Eid)               | -                         | -                       | -                  | 3,074              |
|          | Donations (Friday collections)               | 73,761                    | -                       | 73,761             | 69,671             |
|          | Donations (Shabe Qudar)                      | -                         | -                       | -                  | 1,252              |
|          | Donations others                             | 54,700                    | -                       | 54,700             | 1,476              |
|          | Donations from funerals                      | 1,900                     | -                       | 1,900              | 2,950              |
|          | Donations from heating                       | 2,390                     | -                       | 2,390              | 15,095             |
|          | Marriage certificates                        | 1,600                     | -                       | 1,600              | 2,100              |
|          | Membership Fee                               | 3,600                     | -                       | 3,600              | 4,440              |
|          | Nominations                                  | 2,035                     | -                       | 2,035              | 2,035              |
|          | <b>Total</b>                                 | <b>148,861</b>            | <b>-</b>                | <b>148,861</b>     | <b>107,194</b>     |
| <b>4</b> | <b>Other trading activities</b>              | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total Funds</b> | <b>Total Funds</b> |
|          |                                              | 2024<br>£                 | 2024<br>£               | 2024<br>£          | 2023<br>£          |
|          | Rental income from units                     | 8,800                     | -                       | 8,800              | 10,600             |
|          | Income from Azan receivers, calendars & mats | 6,281                     | -                       | 6,281              | 1,540              |
|          | <b>Total</b>                                 | <b>15,081</b>             | <b>-</b>                | <b>15,081</b>      | <b>12,140</b>      |
| <b>5</b> | <b>Other income</b>                          | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total Funds</b> | <b>Total Funds</b> |
|          |                                              | 2024<br>£                 | 2024<br>£               | 2024<br>£          | 2023<br>£          |
|          | Madrasa and Moqtab                           | 7,430                     | -                       | 7,430              | 3,490              |
|          | Other                                        | 3,745                     | -                       | 3,745              | 110                |
|          | <b>Total</b>                                 | <b>11,175</b>             | <b>-</b>                | <b>11,175</b>      | <b>3,600</b>       |
| <b>6</b> | <b>Direct cost of generating funds</b>       | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total Funds</b> | <b>Total Funds</b> |
|          |                                              | 2024<br>£                 | 2024<br>£               | 2024<br>£          | 2023<br>£          |
|          | Guest imam                                   | 600                       | -                       | 600                | -                  |
|          | <b>Total</b>                                 | <b>600</b>                | <b>-</b>                | <b>600</b>         | <b>-</b>           |
| <b>7</b> | <b>Administrative Costs</b>                  | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total Funds</b> | <b>Total Funds</b> |
|          |                                              | 2024<br>£                 | 2024<br>£               | 2024<br>£          | 2023<br>£          |
|          | Azan receivers                               | 2,242                     | -                       | 2,242              | 1,802              |
|          | Cleaning and waste disposal                  | 4,045                     | -                       | 4,045              | 4,030              |
|          | Council tax                                  | 2,641                     | -                       | 2,641              | 2,445              |
|          | Depreciation                                 | 9,823                     | -                       | 9,823              | 9,734              |
|          | Donations                                    | 8,750                     | -                       | 8,750              | -                  |
|          | Equipment expensed                           | 1,655                     | -                       | 1,655              | 679                |
|          | Fire & security                              | 1,181                     | -                       | 1,181              | 576                |
|          | Insurance                                    | 5,125                     | -                       | 5,125              | 4,850              |
|          | Interests                                    | 28                        | -                       | 28                 | 9                  |
|          | Legal & professional                         | 6,675                     | -                       | 6,675              | 3,840              |
|          | Light & heat                                 | 22,505                    | -                       | 22,505             | 24,419             |
|          | Others expenses                              | 2,219                     | -                       | 2,219              | 2,750              |
|          | Printing & posting                           | 4,285                     | -                       | 4,285              | 250                |
|          | Penalties & fines                            | 5,062                     | -                       | 5,062              | -                  |
|          | Repairs and maintenance                      | 6,251                     | -                       | 6,251              | 17,874             |
|          | Staff cost                                   | 41,426                    | -                       | 41,426             | 33,308             |
|          | 2nd Imam                                     | 700                       | -                       | 700                | 4,825              |
|          | Teachers                                     | 3,855                     | -                       | 3,855              | 2,400              |
|          | Telephone/ fax / broadband                   | 650                       | -                       | 650                | 809                |
|          | Water                                        | 2,383                     | -                       | 2,383              | 2,291              |
|          | <b>Total</b>                                 | <b>131,501</b>            | <b>-</b>                | <b>131,501</b>     | <b>116,891</b>     |

|                            |              |              |
|----------------------------|--------------|--------------|
| <b>8 Governance costs</b>  | 2024<br>£    | 2023<br>£    |
| Audit and accountancy fees | 1,740        | 1,680        |
|                            | <b>1,740</b> | <b>1,680</b> |

|                                    |                |                |
|------------------------------------|----------------|----------------|
| <b>9 Employees</b>                 | 2024<br>Number | 2023<br>Number |
| <b>Average number of employees</b> | 3              | 4              |
|                                    | <b>3</b>       | <b>4</b>       |

|                         |               |               |
|-------------------------|---------------|---------------|
| <b>Employment costs</b> | 2024<br>£     | 2023<br>£     |
| Wages and salaries      | 36,646        | 29,801        |
| Social security costs   | 4,780         | 3,507         |
|                         | <b>41,426</b> | <b>33,308</b> |

There were no employees whose annual remuneration was £60,000 or more.

|                                                                                                    |  |
|----------------------------------------------------------------------------------------------------|--|
| <b>10 Trustees</b>                                                                                 |  |
| None of the trustees (or any persons connected to them) received any remuneration during the year. |  |

|                                         |                                              |               |
|-----------------------------------------|----------------------------------------------|---------------|
| <b>11 Fixed assets: tangible assets</b> | <b>Fixtures &amp; fittings and equipment</b> | <b>Total</b>  |
|                                         | £                                            | £             |
| <b>Cost</b>                             |                                              |               |
| As at 1 February 2023                   | 165,793                                      | 165,793       |
| Addition                                | 48,930                                       | 48,930        |
| Disposals                               | -                                            | -             |
| At 31 January 2024                      | 214,723                                      | 214,723       |
| <b>Depreciation</b>                     |                                              |               |
| As at 1 February 2023                   | 124,987                                      | 124,987       |
| Charge for the year                     | 9,823                                        | 9,823         |
| Disposals                               | -                                            | -             |
| At 31 January 2024                      | 134,810                                      | 134,810       |
| <b>Net book value</b>                   |                                              |               |
| At 31 January 2024                      | <b>79,913</b>                                | <b>79,913</b> |
| At 31 January 2023                      | 40,806                                       | 40,806        |

|                                     |                |
|-------------------------------------|----------------|
| <b>12 Analysis of cash movement</b> | £              |
| Balance b/fwd                       | 120,697        |
| Income                              | 175,117        |
| Expenses                            | -133,841       |
| Opening bal adjs for accruals       | -343           |
| Depreciation                        | 9,823          |
| Accruals                            | 2,649          |
| Assets additions                    | -48,930        |
| Net Wages                           | 3,073          |
| PAYE/NI & interests                 | 5,567          |
| Paye/NI payments                    | -5,511         |
| <b>Balance c/fwd</b>                | <b>128,301</b> |

|                               |           |           |
|-------------------------------|-----------|-----------|
| <b>13 Analysis of debtors</b> | 2024<br>£ | 2023<br>£ |
| Pension                       | 17        | 17        |
|                               | <b>17</b> | <b>17</b> |

|                                 |              |              |
|---------------------------------|--------------|--------------|
| <b>14 Analysis of creditors</b> | 2024<br>£    | 2023<br>£    |
| Accruals and deferred income    | 2,649        | 343          |
| Taxation and social security    | 1,408        | 1,351        |
| Net wages                       | 3,073        | -            |
|                                 | <b>7,130</b> | <b>1,694</b> |

**15 Analysis of charitable funds**

| <b>Analysis of fund movement</b> | <b>Balance<br/>b/fwd<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Transfers<br/>£</b> | <b>Fund<br/>c/fwd<br/>£</b> |
|----------------------------------|--------------------------------|-------------------------------------|-------------------------------------|------------------------|-----------------------------|
| <b>Unrestricted funds:</b>       |                                |                                     |                                     |                        |                             |
| Unrestricted general funds       | 159,825                        | 175,117                             | -133,841                            | -                      | 201,101                     |
| Designated funds                 | -                              | -                                   | -                                   | -                      | -                           |
|                                  | 159,825                        | 175,117                             | -133,841                            | -                      | 201,101                     |
| <b>Restricted funds:</b>         |                                |                                     |                                     |                        |                             |
| Zakath, fithra, etc              | -                              | -                                   | -                                   | -                      | -                           |
|                                  | -                              | -                                   | -                                   | -                      | -                           |

**16 Related Party Transactions**

There were no disclosable related party transactions during the period (2023 – none).

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# Accounts

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Charity registration No. 1145914

Portsmouth Jami Mosque & Islamic Centre

Annual Report and Unaudited Accounts

31 January 2023

# **Portsmouth Jami Mosque & Islamic Centre**

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**Portsmouth Jami Mosque & Islamic Centre**  
**Legal and Administrative Information**

**Charity Number** 1145914

**Principle address** Victoria Road North  
Southsea  
Portsmouth  
Hampshire  
PO5 1PS

**Trustees** Masum Ahmed - President  
Koyrul Hussain - Secretary  
Md Fhakruzzaman Khan - Treasurer

**Independent examiner** BC&A Chartered Accountants  
161-163 Elm Grove  
Southsea  
Hampshire  
PO5 1LU

**Bankers** Barclays Bank Plc  
107 Commercial Road  
Portsmouth  
Hampshire  
PO1 1BT

**Portsmouth Jami Mosque & Islamic Centre  
Report of the Trustees  
for the year ended 31 January 2023**

**Structure, governance, and management**

**Governing document**

Portsmouth Jami Mosque & Islamic Centre is constituted as a charitable trust registered with the Charity Commission in February 2012 under charity number 1145914. It is governed by a deed of trust last updated in January 2012.

**Organizational structure**

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet as a body at least quarterly and are responsible for all decisions taken in relation to running the Mosque and the community facilities and the activities provided by the charity. To assist in the smooth running of the charity the trustees have appointed a few executive members to help them oversee certain aspects of the charity's work.

**Recruitment and appointment of trustees**

Trustees and executive members are elected annually by vote. The nominee must be a matured Muslim of Bangladeshi origin; must reside within 18 miles radius of Guildhall Square, Portsmouth; and must pay for annual membership.

**Induction and training of trustees**

Following appointment, new trustees are introduced to their new role and given copies of the trust deed and a guide to the policies and procedures adopted by our charity. A few publications from the Charity Commission are also provided including guidance on charities and public benefit and on the advancement of religion for the public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act. Initially, new trustees work with an existing trustee assisting on activities and projects run by the charity. After satisfactory feedback from existing trustees, they are then given the task of leading a particular activity or project, reporting progress at trustees' meetings.

**Risk management**

The trustees have assessed the risks the charity faces and have drawn up a risk matrix which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening, and the measures taken to manage them. The trustees review this risk matrix regularly at their meetings. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. Insurance cover is in place and the finances of the Mosque are kept under review. Appropriate Criminal Records Bureau (CRB) checks, supported by regularly reviewed policies, are made for all those who work with children or other vulnerable groups within the Mosque or community center.

**Objectives and activities**

**Our aims and objectives**

The aims and objects of the Islamic Centre are:

1. To advance the Islamic Religion in Portsmouth and surrounding areas for the benefit of the public through the holding of Prayer meeting, religious services, lectures, public

**Portsmouth Jami Mosque & Islamic Centre**  
**Report of the Trustees**  
**for the year ended 31 January 2023**

celebration of religious festivals, producing and /or distributing literature to help enlighten others about the Religious of Islam.

2. To advance the education of the public but not exclusively by the provision of educational classes.
3. The promotion of religious harmony for the benefit of the public by promoting knowledge and mutual understanding and respect of the beliefs and practices of different Religious Faith.
4. To promote for the benefit of the inhabitants of Portsmouth and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need for such facilities by reason of their youth, age infirmity or disablement, financial hardship, or social and economic circumstances or for the public at large in the condition of life of the said inhabitants.

### **Strategies**

We want to make our Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather to learn about their religion and worship. The Mosque is always open with daily prayers, the Friday prayers being a focus of our activities.

At our 'know Islam better' events we share the teachings of Islam and the nature of our faith with non-Muslims. In addition to an open day, we also hold an open week each year when we invite congregations from all the local Christian churches to visit us and learn more about Islam.

An important part of our faith is charitable giving, according to one's wealth, in accordance with Islam and we are pleased to receive Zakat for the sole purpose of the relief of need and financial hardship of Muslims in Northern and Western Africa who have insufficient money to cover their basic needs for shelter, food, clothing, or who are destitute with no means of support.

An important part of our strategy is community welfare and education. All our community facilities and activities including classes, health initiatives and seminars are widely advertised, and we welcome the participation of all in our local community, Muslim, and non-Muslim alike. Most of our activities are free and supported by donations or grant funding. Where a charge is made, concessions are made for students, people on means-tested benefits and pensioners.

Helping people who have moved to Portsmouth settle into the community successfully is important to us.

### **Use of volunteers**

Volunteers are an important resource in both our faith and community work. Volunteers are involved in most of our faith and community activities, and we have over 30 people regularly giving their time. All our trustees also give of their time freely. We encourage all members of our Mosque to be involved in voluntary activities and to share their skills with others. All those volunteers working with projects involving children or other vulnerable groups are CRB checked.

**Portsmouth Jami Mosque & Islamic Centre**  
**Report of the Trustees**  
**for the year ended 31 January 2023**

**Grant-making policy**

Those attending our Mosque have given generously to disaster appeals arising from natural calamities affecting various countries around the world.

**Activities and achievements**

**How our activities deliver public benefit**

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarized below, provide benefit both to those who worship at our Mosque and the wider community of Portsmouth.

**Religious activities**

Our Mosque provides a center for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers: The Mosque is open all day for daily and Friday prayers. During the week we have over 100 people who regularly attend daily prayers and over 500 who regularly attend Friday prayers.

Festivals: The Mosque prepares food during Ramadan for those attending our Mosque who wish to break their fast together. Eid was also celebrated at the Mosque with a family day and communal meal. We also celebrate Saints' days and offer a monthly service of thanksgiving celebrating the birth of our prophet Muhammad, peace and blessings be upon him, to whom the Qur'an was revealed.

Funeral facilities: The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organizing burials. We also hold special classes to teach people how to proceed with Islamic burial procedures.

Civil marriage and Nikkah: The Mosque provide Muslim couples with an appropriate location for both their civil marriage and Nikkah (Islamic marriage). Over 30 couples were married at the Mosque in the year.

Hifz classes: Memorization of the Qur'an is considered an important element of religious education and training. We continue to provide this facility for the young people in the Mosque. We are pleased this program continues to run successfully with over 30 young people regularly attending these classes.

Program on the Qur'an: In September we were honored with the visit of two famous Qur'anic reciters. Over 400 people attended the Mosque to hear their recitation.

Islamic awareness: Series of lectures, open to all, to promote Islamic knowledge and awareness. The mosque is open to local schools to come and learn about Islam.

Inter-faith dialogue: Our Mosque is an active member of the Faith Communities Forum for the Portsmouth area. We use this platform to promote inter-faith dialogue and social cohesion.

Zakat: It is a part of our faith that all who are able should offer Zakat. Zakat is collected in proportion to a person's means, in accordance with the teaching of Islam, and is the giving of

**Portsmouth Jami Mosque & Islamic Centre**  
**Report of the Trustees**  
**for the year ended 31 January 2023**

money for a few specific purposes, including to help others, and to further the teachings of Islam. A Muslim need not give Zakat through the Mosque, but we do provide the opportunity for those attending the Mosque to give Zakat and we arrange its distribution for approved purposes. The Zakat Committee of the Mosque collects and distributes the Zakat, none of which is used to fund the Mosque. The Mosque makes no charge for the collection and distribution of Zakat.

Once a reckoning of need had been made, the funds were sent to Muslim leaders in the locality selected with instructions for its distribution. Members of the Zakat Committee obtain a written report of how funds were distributed, or where justified, visit the locality to ensure the proper distribution of the funds.

### **Community activities**

Our community hall and rooms provide a valuable educational and recreational resource to all in our local community. A wide variety of activities are organized and take place in our community center.

Hall and rooms: Our hall and meeting rooms are available for use by local groups and organizations. Local charities are encouraged to make use of our meeting rooms, and we host surgeries with both local Councilors and the MP for Portsmouth. When facilities are not required for community use, they are available for hire on commercial terms. This year alone our facilities have been used on over 100 occasions and over 20 groups or organizations have benefited from the facilities we can offer the local community.

### **Partnership working and performance review.**

In developing our community programs, we are pleased to work in partnership with Portsmouth City Council, who have provided funding and invaluable advice. We look to all our partners, including Portsmouth City Council, to give feedback on the success of our initiatives, and the trustees review the progress and outcomes of our work at each meeting.

### **Financial review**

#### **Reserves policy**

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet operating costs of the Mosque and of our community activities and programs. In calculating the charity's reserves the trustees have deducted from the total of unrestricted funds of the charity the value of the Mosque and other tangible fixed assets as shown in the accounts and the designated fund. This leaves free reserves on 31 January 2023 of £159,825 which is equal to circa 15 months' expenditure during the year ended 31 January 2023.

#### **Principal funding sources**

The charity's main source of income is giving. Giving at Friday prayers amounted to £69,671 (£57,344 in 2022) a slight improvement from the previous year, which is generous.

#### **Investment policy and objectives**

The charity has no long-term investments. Our cash reserves are held in deposit accounts.

**Portsmouth Jami Mosque & Islamic Centre**  
**Report of the Trustees**  
**for the year ended 31 January 2023**

**Plans for future periods**

We plan to continue the series of events we hold, and we will be inviting visiting Imams to our Mosque who can share with us their learning and understanding of Islam and the teachings of the Qur'an. We plan to host three events annually.

We intend to maintain our existing range of community activities working in partnership with the community and to further develop our community projects in collaboration with Portsmouth City Council. We continue to place great importance on sharing a good understanding of Islam with our non-Muslim neighbors whilst gaining an understanding of their culture and traditions.

**Statement of trustees' responsibilities**

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the situation of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures 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 trustees are responsible for keeping proper accounting records that 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 Charities Acts. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the year and up to the date of this report are set out on page 1.

**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees.

---

Masum Ahmed  
President  
20 November 2023

**Portsmouth Jami Mosque & Islamic Centre**  
**Independent Examiner's Report**  
**For the year ended 31 January 2023**

**To The Trustees of Portsmouth Jami Mosque & Islamic Centre**

I report on the accounts of the charity for the year ended 31 January 2023.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

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; and
- to state whether particular matters have come to my attention.

**Basis of 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 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 statement below.

**Independent examiner's qualified statement**

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.



---

Name: Tahir Ahmed, FCA, ACMA, BSc (Hons)  
BC&A Chartered Accountants  
161-163 Elm Grove, Southsea, Hampshire, PO5 1LU  
20 November 2023

**Portsmouth Jami Mosque & Islamic Centre**  
**Statement of Financial Activities**  
**For the year ended 31 January 2023**

|                                         |              | <b>Unrestricted Funds</b> | <b>restricted Funds</b> | <b>Total Funds</b> | <b>Total Funds</b> |
|-----------------------------------------|--------------|---------------------------|-------------------------|--------------------|--------------------|
|                                         | <b>Notes</b> | <b>2023<br/>£</b>         | <b>2023<br/>£</b>       | <b>2023<br/>£</b>  | <b>2022<br/>£</b>  |
| <b><u>Income and endowments:</u></b>    |              |                           |                         |                    |                    |
| Charitable activities                   | 3            | 107,194                   | -                       | 107,194            | 85,855             |
| Other trading activities                | 4            | 12,140                    | -                       | 12,140             | 15,642             |
| Other income                            | 5            | 3,600                     | -                       | 3,600              | 6,131              |
| <b>Total income and endowments</b>      |              | <b>122,934</b>            | <b>-</b>                | <b>122,934</b>     | <b>107,628</b>     |
| <b><u>Expenditure</u></b>               |              |                           |                         |                    |                    |
| Direct cost of generating funds         | 6            | -                         | -                       | -                  | 750                |
| Administrative Costs                    | 7            | 116,891                   | -                       | 116,891            | 93,198             |
| Governance costs                        | 8            | 1,680                     | -                       | 1,680              | 1,680              |
| <b>Total charitable expenditure</b>     |              | <b>118,571</b>            | <b>-</b>                | <b>118,571</b>     | <b>95,628</b>      |
| <b>Net movement in funds</b>            |              | <b>4,363</b>              | <b>-</b>                | <b>4,363</b>       | <b>12,000</b>      |
| Fund balances at 1 February 2022        |              | 155,462                   | -                       | 155,462            | 143,462            |
| <b>Fund balances at 31 January 2023</b> |              | <b>159,825</b>            | <b>-</b>                | <b>159,825</b>     | <b>155,462</b>     |

**Portsmouth Jami Mosque & Islamic Centre**  
**Balance Sheet**  
**As at 31 January 2023**

|                                     | Notes | £              | 2023<br>£      | £              | 2022<br>£      |
|-------------------------------------|-------|----------------|----------------|----------------|----------------|
| <b>Fixed assets:</b>                |       |                |                |                |                |
| Tangible assets                     | 11    |                | 40,806         |                | 11,719         |
| <b>Current assets:</b>              |       |                |                |                |                |
| Cash at bank and hand               | 12    | 120,697        |                | 146,118        |                |
| Debtors                             | 13    | 17             |                | 17             |                |
| <b>Total current assets</b>         |       | <b>120,714</b> |                | <b>146,135</b> |                |
| Creditors falling due within 1 year | 14    | 1,694          |                | 2,392          |                |
| <b>Net current assets</b>           |       |                | 119,019        |                | 143,743        |
| <b>Net assets</b>                   |       |                | <b>159,825</b> |                | <b>155,462</b> |
| <b>The funds of the charity:</b>    |       |                |                |                |                |
| Unrestricted funds:                 |       |                |                |                |                |
| General funds                       | 15    | 159,825        |                |                |                |
| Total unrestricted funds            |       |                | 159,825        |                | 155,462        |
| Restricted income funds             |       |                | -              |                | -              |
| <b>Total charity funds</b>          |       |                | <b>159,825</b> |                | <b>155,462</b> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 January 2023.

The trustees acknowledge their responsibility for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for 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 incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Masum Ahmed  
President

Approved by the Trustees on 20 November 2023

**Portsmouth Jami Mosque & Islamic Centre**  
**Notes to the accounts**  
**For the year ended 31 January 2023**

**1. Accounting policies**

**Accounting convention**

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bullet 1 not to prepare a Statement of Cash flows.

The financial statements are prepared in Sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principle accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

**1.4 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions required deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is unknown, the legacy is treated as a contingent asset.

**Portsmouth Jami Mosque & Islamic Centre**  
**Notes to the accounts**  
**For the year ended 31 January 2023**

Grants are credited as income in the year in which they are receivable. Grants received for specific purposes are accounted for as restricted funds. Grants are not recognised as receivable until all conditions for receipts have been complied with.

**1.5 Resources expended**

All expenditure is accounted for on an accruals basis and includes VAT which cannot be recovered.

**1.6 Tangible fixed assets**

Tangible Fixed Assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment: reducing balance method @20%

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**2. Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and assumptions are based on historical experience and other factors that are relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Portsmouth Jami Mosque & Islamic Centre**  
**Notes to the accounts**  
**For the year ended 31 January 2023**

| <b>3</b> | <b>Charitable activities</b>                 | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total Funds</b> | <b>Total Funds</b> |
|----------|----------------------------------------------|---------------------------|-------------------------|--------------------|--------------------|
|          |                                              | 2023<br>£                 | 2023<br>£               | 2023<br>£          | 2022<br>£          |
|          | Donations (Eid-ul Adha)                      | -                         | -                       | -                  | 4,075              |
|          | Donations (Eid-ul Fitre)                     | 5,101                     | -                       | 5,101              | 5,068              |
|          | Donations (1st&2nd Jamath Eid)               | 3,074                     | -                       | 3,074              | -                  |
|          | Donations (Friday collections)               | 69,671                    | -                       | 69,671             | 57,344             |
|          | Donations (Shabe Qudar)                      | 1,252                     | -                       | 1,252              | -                  |
|          | Donations 2                                  | 1,476                     | -                       | 1,476              | 2,690              |
|          | Donations from funerals                      | 2,950                     | -                       | 2,950              | 520                |
|          | Donations from heating                       | 15,095                    | -                       | 15,095             | -                  |
|          | Fitra and Zakat                              | -                         | -                       | -                  | 42                 |
|          | Marriage certificates                        | 2,100                     | -                       | 2,100              | 500                |
|          | Membership Fee                               | 4,440                     | -                       | 4,440              | 13,380             |
|          | Nominations                                  | 2,035                     | -                       | 2,035              | -                  |
|          | Regular Contributions                        | -                         | -                       | -                  | 2,236              |
|          | <b>Total</b>                                 | <b>107,194</b>            | <b>-</b>                | <b>107,194</b>     | <b>85,855</b>      |
| <b>4</b> | <b>Other trading activities</b>              | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total Funds</b> | <b>Total Funds</b> |
|          |                                              | 2023<br>£                 | 2023<br>£               | 2023<br>£          | 2022<br>£          |
|          | Rental income from units                     | 10,600                    | -                       | 10,600             | 11,400             |
|          | Income from Azan receivers, calendars & mats | 1,540                     | -                       | 1,540              | 4,242              |
|          | <b>Total</b>                                 | <b>12,140</b>             | <b>-</b>                | <b>12,140</b>      | <b>15,642</b>      |
| <b>5</b> | <b>Other income</b>                          | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total Funds</b> | <b>Total Funds</b> |
|          |                                              | 2023<br>£                 | 2023<br>£               | 2023<br>£          | 2022<br>£          |
|          | Madrasa and Moqtab                           | 3,490                     | -                       | 3,490              | 2,865              |
|          | Other                                        | 110                       | -                       | 110                | 3,266              |
|          | <b>Total</b>                                 | <b>3,600</b>              | <b>-</b>                | <b>3,600</b>       | <b>6,131</b>       |
| <b>6</b> | <b>Direct cost of generating funds</b>       | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total Funds</b> | <b>Total Funds</b> |
|          |                                              | 2023<br>£                 | 2023<br>£               | 2023<br>£          | 2022<br>£          |
|          | Guest imam                                   | -                         | -                       | -                  | 750                |
|          |                                              | <b>-</b>                  | <b>-</b>                | <b>-</b>           | <b>750</b>         |
| <b>7</b> | <b>Administrative Costs</b>                  | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total Funds</b> | <b>Total Funds</b> |
|          |                                              | 2023<br>£                 | 2023<br>£               | 2023<br>£          | 2022<br>£          |
|          | Azan receivers                               | 1,802                     | -                       | 1,802              | 2,819              |
|          | Cleaning and waste disposal                  | 4,030                     | -                       | 4,030              | 4,475              |
|          | Council tax                                  | 2,445                     | -                       | 2,445              | 3,194              |
|          | Depreciation                                 | 9,734                     | -                       | 9,734              | 12,697             |
|          | Equipment expensed                           | 679                       | -                       | 679                | 294                |
|          | Fire & security                              | 576                       | -                       | 576                | 708                |
|          | Insurance                                    | 4,850                     | -                       | 4,850              | 4,222              |
|          | Interests                                    | 9                         | -                       | 9                  | -                  |
|          | Legal & professional                         | 3,840                     | -                       | 3,840              | 5,452              |
|          | Light & heat                                 | 24,419                    | -                       | 24,419             | 13,162             |
|          | Motor expenses                               | -                         | -                       | -                  | 262                |
|          | Others expenses                              | 2,750                     | -                       | 2,750              | 1,959              |
|          | Pension                                      | -                         | -                       | -                  | 282                |
|          | Printing & posting                           | 250                       | -                       | 250                | 1,519              |
|          | Repairs and maintenance                      | 17,874                    | -                       | 17,874             | 2,510              |
|          | Stationery & printing                        | -                         | -                       | -                  | 239                |
|          | Staff cost                                   | 33,308                    | -                       | 33,308             | 34,610             |
|          | 2nd Imam                                     | 4,825                     | -                       | 4,825              | 1,042              |
|          | Teachers                                     | 2,400                     | -                       | 2,400              | 2,030              |
|          | Telephone/ fax / broadband                   | 809                       | -                       | 809                | 573                |
|          | Water                                        | 2,291                     | -                       | 2,291              | 1,149              |
|          | <b>Total</b>                                 | <b>116,891</b>            | <b>-</b>                | <b>116,891</b>     | <b>93,198</b>      |

|                            |              |              |
|----------------------------|--------------|--------------|
| <b>8 Governance costs</b>  | 2023<br>£    | 2022<br>£    |
| Audit and accountancy fees | 1,680        | 1,680        |
|                            | <b>1,680</b> | <b>1,680</b> |

|                                    |                |                |
|------------------------------------|----------------|----------------|
| <b>9 Employees</b>                 | 2023<br>Number | 2022<br>Number |
| <b>Average number of employees</b> | 4              | 3              |
|                                    | <b>4</b>       | <b>3</b>       |

|                         |               |               |
|-------------------------|---------------|---------------|
| <b>Employment costs</b> | 2023<br>£     | 2022<br>£     |
| Wages and salaries      | 29,801        | 30,781        |
| Social security costs   | 3,507         | 3,453         |
| Pension                 | -             | 376           |
|                         | <b>33,308</b> | <b>34,610</b> |

There were no employees whose annual remuneration was £60,000 or more.

|                                                                                                    |  |
|----------------------------------------------------------------------------------------------------|--|
| <b>10 Trustees</b>                                                                                 |  |
| None of the trustees (or any persons connected to them) received any remuneration during the year. |  |

|                                         |                                              |               |
|-----------------------------------------|----------------------------------------------|---------------|
| <b>11 Fixed assets: tangible assets</b> | <b>Fixtures &amp; fittings and equipment</b> | <b>Total</b>  |
|                                         | £                                            | £             |
| <b>Cost</b>                             |                                              |               |
| As at 1 February 2022                   | 126,972                                      | 126,972       |
| Addition                                | 38,821                                       | 38,821        |
| Disposals                               | -                                            | -             |
| At 31 January 2023                      | 165,793                                      | 165,793       |
| <b>Depreciation</b>                     |                                              |               |
| As at 1 February 2022                   | 115,253                                      | 115,253       |
| Charge for the year                     | 9,734                                        | 9,734         |
| Disposals                               | -                                            | -             |
| At 31 January 2023                      | 124,987                                      | 124,987       |
| <b>Net book value</b>                   |                                              |               |
| At 31 January 2023                      | <b>40,806</b>                                | <b>40,806</b> |
| At 31 January 2022                      | 11,719                                       | 11,719        |

|                                     |                |
|-------------------------------------|----------------|
| <b>12 Analysis of cash movement</b> | £              |
| Balance b/fwd                       | 146,118        |
| Income                              | 122,934        |
| Expenses                            | -118,571       |
| Opening bal adjs for accruals       | -523           |
| Depreciation                        | 9,734          |
| Accruals                            | 343            |
| Assets additions                    | -38,821        |
| PAYE/NI & interests                 | 3,516          |
| Paye/NI payments                    | -4,033         |
| <b>Balance c/fwd</b>                | <b>120,697</b> |

|                               |           |           |
|-------------------------------|-----------|-----------|
| <b>13 Analysis of debtors</b> | 2023<br>£ | 2022<br>£ |
| Pension                       | 17        | 17        |
|                               | <b>17</b> | <b>17</b> |

|                                 |              |              |
|---------------------------------|--------------|--------------|
| <b>14 Analysis of creditors</b> | 2023<br>£    | 2022<br>£    |
| Accruals and deferred income    | 343          | 523          |
| Taxation and social security    | 1,351        | 1,869        |
|                                 | <b>1,694</b> | <b>2,392</b> |

15    **Analysis of charitable funds**

| <b>Analysis of fund movement</b> | <b>Balance<br/>b/fwd<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Transfers<br/>£</b> | <b>Fund<br/>c/fwd<br/>£</b> |
|----------------------------------|--------------------------------|-------------------------------------|-------------------------------------|------------------------|-----------------------------|
| <b>Unrestricted funds:</b>       |                                |                                     |                                     |                        |                             |
| Unrestricted general funds       | 155,462                        | 122,934                             | -118,571                            | -                      | 159,825                     |
| Designated funds                 | -                              | -                                   | -                                   | -                      | -                           |
|                                  | 155,462                        | 122,934                             | -118,571                            | -                      | 159,825                     |
| <b>Restricted funds:</b>         |                                |                                     |                                     |                        |                             |
| Zakath, fithra, etc              | -                              | -                                   | -                                   | -                      | -                           |
|                                  | -                              | -                                   | -                                   | -                      | -                           |

16    **Related Party Transactions**

There were no disclosable related party transactions during the period (2022 – none).

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# Accounts

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# **Portsmouth Jami Mosque & Islamic Centre**

**Financial Statements for the year ended  
31 January 2022**

## **Portsmouth Jami Mosque & Islamic Centre**

### **Report of the Trustees for the year ended 31 January 2022**

The trustees present their annual report and audited financial statements for the year ended 31 January 2022 and confirm they comply with the Charities Acts.

#### **Reference and Administrative Information**

Charity Name Portsmouth Jami Mosque & Islamic Centre

Charity Registration Number 1145914

Principal Office: Victoria Road North  
Southsea  
Portsmouth  
Hampshire  
PO5 1PS

#### **Board of Trustees**

Masum Ahmed - President

Koyrul Hussain – Secretary

Fakruzaman Khan - Treasurer

#### **Imams**

Muhammad Muhi Uddin  
MD Golam Naeem  
Abdul Hafiz

#### **Accountants & Independent Examiners**

BC&A Chartered Accountants  
161 Elm Grove  
Southsea  
Hampshire  
PO5 1LU

#### **Bankers**

Barclays Bank Plc  
107 Commercial Road  
Portsmouth  
Hampshire  
PO1

## **Portsmouth Jami Mosque & Islamic Centre**

### **Report of the Trustees for the year ended 31 January 2022**

#### **Structure, governance and management**

##### **Governing document**

Portsmouth Jami Mosque & Islamic Centre is constituted as a charitable trust registered with the Charity Commission in February 2012 under charity number 1145914. It is governed by a deed of trust last updated in January 2012.

##### **Organisational structure**

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet together as a body at least quarterly and are responsible for all decisions taken in relation to running the Mosque and the community facilities and the activities provided by the charity. To assist in the smooth running of the charity the trustees have appointed a number of executive members to help them oversee certain aspects of the charity's work.

##### **Recruitment and appointment of trustees**

Trustees and executive members are elected annual by vote. The nominee must be matured Muslim of Bangladeshi origin; must reside within 18 miles radius of Guildhall Square, Portsmouth; and must pay for annual membership.

##### **Induction and training of trustees**

Following appointment, new trustees are introduced to their new role and given copies of the trust deed and a guide to the policies and procedures adopted by our charity. A number of publications from the Charity Commission are also provided including the guidance on charities and public benefit and on the advancement of religion for the public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act. Initially, new trustees work with an existing trustee assisting on particular activities and projects run by the charity. After satisfactory feedback from existing trustees, they are then given the task of leading a particular activity or project, reporting progress at trustees' meetings.

##### **Risk management**

The trustees have assessed the risks the charity faces and have drawn up a risk matrix which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening and the measures taken to manage them. The trustees review this risk matrix regularly at their meetings. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. In particular, insurance cover is in place and the finances of the Mosque are kept under review. Appropriate Criminal Records Bureau (CRB) checks, supported by regularly reviewed policies, are made for all those who work with children or other vulnerable groups within the Mosque or community centre.

## **Objectives and activities**

### **Our aims and objectives**

The aims and objects of the Islamic Centre are:

1. To advance the Islamic Religion in Portsmouth and surrounding areas for the benefit of the public through the holding of Prayer meeting, Religious services , lectures, public celebration of Religious festivals , producing and /or distributing literature to help enlighten others about the Religious of Islam .
2. To advance the education of the public, in particular, but not exclusively by the provision of educational classes.
3. The promotion of Religious harmony for the benefit of the public by promoting knowledge and mutual understanding and respect of the beliefs and practices of different Religious Faith.
4. To promote for the benefit of the inhabitants of Portsmouth and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need for such facilities by reason of their youth, age infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the condition of life of the said inhabitants.

### **Strategies**

We want to make our Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about their religion and worship. The Mosque is open at all times with daily prayers, the Friday prayers being a focus of our activities.

At our 'know Islam better' events we share the teachings of Islam and the nature of our faith with non-Muslims. In addition to an open day we also hold an open week each year when we invite congregations from all the local Christian churches to visit us and learn more about Islam.

An important part of our faith is charitable giving, according to one's wealth, in accordance with Islam and we are pleased to receive Zakat for the sole purpose of the relief of need and financial hardship of Muslims in Northern and Western Africa who have insufficient money to cover their basic needs for shelter, food, clothing, or who are destitute with no means of support.

An important part of our strategy is community welfare and education. All our community facilities and activities including classes, health initiatives and seminars are widely advertised and we welcome the participation of all in our local community, Muslim and non-Muslim alike. Most of our activities are free and supported by donations or grant funding. Where a charge is made, concessions are made for students, people on means-tested benefits and pensioners.

Helping people who have moved to Portsmouth settle into the community successfully is important to us.

### **Use of volunteers**

Volunteers are an important resource in both our faith and community work. Volunteers are involved in most of our faith and community activities and we have over 30 people regularly giving their time. All our trustees also give of their time freely. We encourage all members of our Mosque to be involved in voluntary activities and to share their skills with others. All those volunteers working with projects involving children or other vulnerable groups are CRB checked.

### **Grant-making policy**

Those attending our Mosque have given generously to disaster appeals arising from natural calamities affecting various countries around the world.

## Activities and achievements

### How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our Mosque and the wider community of Portsmouth.

### Religious activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

**Prayers:** The Mosque is open all day for daily and Friday prayers. During the week we have over 100 people who regularly attend daily prayers and over 500 who regularly attend Friday prayers.

**Festivals:** The Mosque prepares food during Ramadan for those attending our Mosque who wish to break their fast together. Eid was also celebrated at the Mosque with a family day and communal meal. We also celebrate Saints' days and offer a monthly service of thanksgiving celebrating the birth of our prophet Muhammad, peace and blessings be upon him, to whom the Qur'an was revealed.

**Funeral facilities:** The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials. We also hold special classes to teach people how to proceed with Islamic burial procedures.

**Civil marriage and Nikkah:** The Mosque provides Muslim couples with an appropriate location for both their civil marriage and Nikkah (Islamic marriage). Over 30 couples were married at the Mosque in the year.

**Hifz classes:** Memorisation of the Qur'an is considered an important element of religious education and training. We continue to provide this facility for the young people in the Mosque. We are pleased this programme which continues to run successfully with over 30 young people regularly attending these classes.

**Programme on the Qur'an:** In September we were honoured with the visit of two famous Qur'anic reciters. Over 400 people attended the Mosque to hear their recitation.

**Islamic awareness:** Series of lectures, open to all, to promote Islamic knowledge and awareness. The mosque is open to local schools to come and learn about Islam.

**Inter-faith dialogue:** Our Mosque is an active member of the Faith Communities Forum for the Portsmouth area. We use this platform to promote inter-faith dialogue and social cohesion.

**Zakat:** It is a part of our faith that all who are able should offer Zakat. Zakat is collected in proportion to a person's means, in accordance with the teaching of Islam, and is the giving of money for a number of specific purposes, including to help others, and to further the teachings of Islam. A Muslim need not give Zakat through the Mosque but we do provide the opportunity for those attending the Mosque to give Zakat and we arrange its distribution for approved purposes. The Zakat Committee of the Mosque collects and distributes the Zakat, none of which is used to fund the Mosque. The Mosque makes no charge for the collection and distribution of Zakat.

Once a reckoning of need had been made, the funds were sent to Muslim leaders in the locality selected with instructions for its distribution. Members of the Zakat Committee obtain a written report of how funds were distributed, or where justified, visit the locality to ensure the proper distribution of the funds.

### Community activities

Our community hall and rooms provide a valuable educational and recreational resource to all in our local community. A wide variety of activities are organised and take place from our community centre.

**Hall and rooms:** Our hall and meeting rooms are available for use by local groups and organisations. Local charities are encouraged to make use of our meeting rooms, and we host surgeries with both local Councillors and the MP for Portsmouth. When facilities are not required for community use they are available for hire on commercial terms. This year alone our facilities have been used on over 100 occasions and over 20 group, or organisations have benefited from the facilities we can offer the local community.

### Partnership working and performance review

In developing our community programmes we are pleased to work in partnership with Portsmouth City Council, who has provided funding and invaluable advice. We look to all our partners, including Portsmouth City Council, to give feedback on the success of our initiatives, and the trustees review the progress and outcomes of our work at each meeting.

## **Financial review**

### **Reserves policy**

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet operating costs of the Mosque and of our community activities and programmes. In calculating the charity's reserves the trustees have deducted from the total of unrestricted funds of the charity the value of the Mosque and other tangible fixed assets as shown in the accounts and the designated fund. This leaves free reserves at 31 January 2022 of £155,462 which is equal to circa 15 months' expenditure during the year ended 31 January 2022.

### **Principal funding sources**

The charity's main source of income is giving. Giving at Friday prayers amounted to £57,344 (£26,317 in 2021) a decline from previous year, which is may be due to the pandemic affecting people's ability to give.

### **Investment policy and objectives**

The charity has no long-term investments. Our cash reserves are held in deposit accounts.

### **Plans for future periods**

We plan to continue the series of events we hold and we will be inviting visiting Imams to our Mosque who can share with us their learning and understanding of Islam and the teachings of the Qur'an. We plan to host three events annually.

We intend to maintain our existing range of community activities working in partnership with the community and to further develop our community projects in collaboration with Portsmouth City Council. We continue to place great importance on sharing a good understanding of Islam with our non-Muslim neighbours whilst gaining an understanding of their culture and traditions.

## Statement of Trustees' responsibilities

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures 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 trustees are responsible for keeping proper accounting records that 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 Charities Acts. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the year and up to the date of this report are set out on page 1.

Approved by the trustees and signed on its behalf by:



Masum Ahmed (President)

19<sup>th</sup> January 2023

## **Independent examiner's report to the trustees of Portsmouth Jami Mosque & Islamic Centre**

I report on the accounts of the charity for the year ended 31 January 2022, which are set out on pages 8 to 14.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

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; and
- to state whether particular matters have come to my attention.

### **Basis of 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 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 statement below.

### **Independent examiner's qualified statement**

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



Name: Tahir Ahmed

Qualified Chartered Accountant

Address: Shirral House, Church Road, Shedfield, Hampshire, SO32 2HY

Date: 19<sup>th</sup> January 2023.

**Portsmouth Jami Mosque & Islamic Centre**  
**Statement of Financial Activities for the year ended 31 January 2022**

|                                                             |       | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>Funds |
|-------------------------------------------------------------|-------|-----------------------|---------------------|----------------|
|                                                             | Notes | 2022<br>£             | 2022<br>£           | 2022<br>£      |
| <b>Incoming resources</b>                                   |       |                       |                     |                |
| <b><i>Incoming resources from generated funds</i></b>       |       |                       |                     |                |
| Voluntary Income                                            | 3     | 85,855                | -                   | 85,855         |
| Activities for generating funds                             | 4     | 15,642                | -                   | 15,642         |
| <b><i>Incoming resources from charitable activities</i></b> | 5     | 6,131                 | -                   | 6,131          |
| <b>Total incoming resources</b>                             |       | <b>107,628</b>        | <b>-</b>            | <b>107,628</b> |
| <b>Resources expended</b>                                   |       |                       |                     |                |
| <b><i>Costs of generating funds</i></b>                     |       |                       |                     |                |
| Costs of generating voluntary income                        | 6     | 750                   | -                   | 750            |
| <b><i>Costs of charitable activities</i></b>                | 6     | 93,198                | -                   | 93,198         |
| <b>Governance costs</b>                                     | 6     | 1,680                 | -                   | 1,680          |
| <b>Total resources expended</b>                             |       | <b>95,628</b>         | <b>-</b>            | <b>95,628</b>  |
| <b>Net movement in funds</b>                                |       | <b>12,000</b>         | <b>-</b>            | <b>12,000</b>  |
| <b><i>Total funds brought forward</i></b>                   |       | <b>143,462</b>        | <b>-</b>            | <b>143,462</b> |
| <b>Total funds carried forward</b>                          |       | <b>155,462</b>        | <b>-</b>            | <b>155,462</b> |

The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet as required by the said statement.

**Portsmouth Jami Mosque & Islamic Centre**  
**Balance Sheet as at 31 January 2022**

|                                     |    |                | <b>2022</b>           |
|-------------------------------------|----|----------------|-----------------------|
| <b>Fixed assets:</b>                |    | <b>£</b>       | <b>£</b>              |
| Tangible assets                     | 10 |                | 11,719                |
| <b>Current assets:</b>              |    |                |                       |
| Debtors                             | 11 | 17             |                       |
| Cash at bank and hand               |    | <u>146,118</u> |                       |
| <b>Total current assets</b>         |    | 146,135        |                       |
| <b>Liabilities:</b>                 |    |                |                       |
| Creditors falling due within 1 year | 12 | <u>2,392</u>   |                       |
| <b>Net current assets</b>           |    |                | 143,743               |
| <b>Net assets</b>                   |    |                | <u><b>155,462</b></u> |
| <b>The funds of the charity:</b>    | 13 |                |                       |
| Unrestricted funds:                 |    |                |                       |
| Designated funds                    |    | -              |                       |
| General funds                       |    | <u>155,462</u> |                       |
| <b>Total unrestricted funds</b>     |    |                | 155,462               |
| Restricted income funds             |    |                | -                     |
| <b>Total charity funds</b>          |    |                | <u><b>155,462</b></u> |

Approved by the trustees on date and signed on their behalf by:

  
 Masum Ahmed  
 President of TRUSTEES

19th January 2023

## Notes to the accounts

### 1. Accounting policies

#### (a) Basis of preparation

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Acts.

#### (b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the terms of a specific appeal at Friday prayers or under the terms for public collection.

Further details of each fund are disclosed in notes 14.

#### (c) Incoming resources

All incoming resources are recognized once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations at Friday prayers and grants, and is included in full 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.

Incoming resources from grants, where there are performance or service deliverables required by the terms of the grant, are accounted for as the charity earns the right to payment through its performance. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services donated by volunteers has not been included in these accounts, except where the services provided are in the nature of professional services where a fee would otherwise be charged, in which case the donated service is valued at their chargeable rate.

Investment income is included when receivable.

Incoming resources from charitable trading activity is accounted for when earned.

#### (d) Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

#### (e) Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

#### (f) Allocation of overhead and support costs

Support costs include administrative office functions, and have been allocated to activity cost categories on a basis consistent with the use of resources, allocating property costs on floor areas, staff costs by the time spent and other costs on a measure of usage.

#### (g) Costs of generating funds

Costs of generating funds are those costs incurred in attracting voluntary income, or incurred in trading activities undertaken to raise funds.

#### (h) Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and non-pay costs and support costs relating to those activities.

#### (i) Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, and include its audit fees and costs linked to the strategic management of the charity including trustee expenses.

**(j) Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation.

Depreciation is charged on furniture and equipment which is written off over their estimated useful lives:

| <b>Asset category</b>          | <b>Annual rate</b>            |
|--------------------------------|-------------------------------|
| Fixtures, fittings & equipment | 10% on reducing balance basis |

**2. Related party transactions and trustees' remuneration**

Trustees received no emoluments (2021 £nil)

**All activities derive from continuing operations**

| <b>3</b> | <b>Incoming resources from voluntary income</b> | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total Funds</b> |
|----------|-------------------------------------------------|---------------------------|-------------------------|--------------------|
|          |                                                 | <b>2022</b>               | <b>2022</b>             | <b>2022</b>        |
|          |                                                 | <b>£</b>                  | <b>£</b>                | <b>£</b>           |
|          | Donations (Eid-ul Adha)                         | 4,075                     | -                       | 4,075              |
|          | Donations (Eid-ul Fitre)                        | 5,068                     | -                       | 5,068              |
|          | Donations (Friday collections)                  | 57,344                    | -                       | 57,344             |
|          | Donations 2                                     | 2,690                     | -                       | 2,690              |
|          | Donations from funerals                         | 520                       | -                       | 520                |
|          | Fitra and Zakat                                 | 42                        | -                       | 42                 |
|          | Marriage certificates                           | 500                       | -                       | 500                |
|          | Membership Fee                                  | 13,380                    | -                       | 13,380             |
|          | Regular Contributions                           | 2,236                     | -                       | 2,236              |
|          |                                                 | <b>85,855</b>             | <b>-</b>                | <b>85,855</b>      |

| <b>4</b> | <b>Activities for generating funds</b>       | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total Funds</b> |
|----------|----------------------------------------------|---------------------------|-------------------------|--------------------|
|          |                                              | <b>2022</b>               | <b>2022</b>             | <b>2022</b>        |
|          |                                              | <b>£</b>                  | <b>£</b>                | <b>£</b>           |
|          | Rental income from units                     | 11,400                    | -                       | 11,400             |
|          | Income from Azan receivers, calendars & mats | 4,242                     | -                       | 4,242              |
|          | <b>Total</b>                                 | <b>15,642</b>             | <b>-</b>                | <b>15,642</b>      |

| 5 | Incoming resources from charitable activities |      | Unrestricted Funds | Restricted Funds | Total Funds   |
|---|-----------------------------------------------|------|--------------------|------------------|---------------|
|   |                                               |      | 2022               | 2022             | 2022          |
|   |                                               |      | £                  | £                | £             |
|   |                                               |      | 2,865              | -                | 2,865         |
|   |                                               |      | 3,266              | -                | 3,266         |
|   |                                               |      | <b>6,131</b>       | <b>-</b>         | <b>6,131</b>  |
|   |                                               |      |                    |                  |               |
| 6 | Resources expended                            |      | Unrestricted Funds | Restricted Funds | Total Funds   |
|   |                                               |      | 2022               | 2022             | 2022          |
|   |                                               |      | £                  | £                | £             |
|   |                                               |      | 750                | -                | 750           |
|   |                                               |      | 750                | -                | 750           |
|   |                                               | 7, 9 | 93,198             | -                | 93,198        |
|   |                                               |      | 93,198             | -                | 93,198        |
|   |                                               |      |                    |                  |               |
|   |                                               | 8    | 1,680              | -                | 1,680         |
|   |                                               |      | <b>95,628</b>      | <b>-</b>         | <b>95,628</b> |
|   |                                               |      |                    |                  |               |
| 7 | Support costs                                 |      | Unrestricted Funds | Restricted Funds | Total Funds   |
|   |                                               |      | 2022               | 2022             | 2022          |
|   |                                               |      | £                  | £                | £             |
|   |                                               |      | 2,819              | -                | 2,819         |
|   |                                               |      | 4,475              | -                | 4,475         |
|   |                                               |      | 3,194              | -                | 3,194         |
|   |                                               | 10   | 12,697             | -                | 12,697        |
|   |                                               |      | 294                | -                | 294           |
|   |                                               |      | 708                | -                | 708           |
|   |                                               |      | 4,222              | -                | 4,222         |
|   |                                               |      | 5,452              | -                | 5,452         |
|   |                                               |      | 13,162             | -                | 13,162        |
|   |                                               |      | 262                | -                | 262           |
|   |                                               |      | 1,959              | -                | 1,959         |
|   |                                               |      | 282                | -                | 282           |
|   |                                               |      | 1,519              | -                | 1,519         |
|   |                                               |      | 2,510              | -                | 2,510         |
|   |                                               |      | 239                | -                | 239           |
|   |                                               | 9    | 34,610             | -                | 34,610        |
|   |                                               |      | 1,042              | -                | 1,042         |
|   |                                               |      | 2,030              | -                | 2,030         |
|   |                                               |      | 573                | -                | 573           |
|   |                                               |      | 1,149              | -                | 1,149         |
|   |                                               |      | <b>93,198</b>      | <b>-</b>         | <b>93,198</b> |

|           |                                                                                                              |                                              |
|-----------|--------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| <b>8</b>  | <b>Net incoming / (outgoing) resources for the year</b>                                                      | <b>2022</b>                                  |
|           |                                                                                                              | <b>£</b>                                     |
|           | <b>Net incoming / (outgoing) resources for the year are stated after charging (crediting) the following:</b> |                                              |
|           | Accountants' remuneration                                                                                    | 1,680                                        |
|           |                                                                                                              | <b>1,680</b>                                 |
| <b>9</b>  | <b>Staff costs</b>                                                                                           | <b>2022</b>                                  |
|           |                                                                                                              | <b>£</b>                                     |
|           | Wages and salaries                                                                                           | 30,781                                       |
|           | Social security costs                                                                                        | 3,453                                        |
|           | Pension                                                                                                      | 376                                          |
|           |                                                                                                              | <b>34,610</b>                                |
| <b>10</b> | <b>Fixed assets: tangible assets</b>                                                                         |                                              |
|           |                                                                                                              | <b>Fixtures &amp; fittings and equipment</b> |
|           |                                                                                                              | <b>£</b>                                     |
|           | <b>Cost</b>                                                                                                  |                                              |
|           | As at 1 February 2021                                                                                        | 126,972                                      |
|           | Addition                                                                                                     | -                                            |
|           | Disposals                                                                                                    | -                                            |
|           | At 31 January 2022                                                                                           | 126,972                                      |
|           | <b>Depreciation</b>                                                                                          |                                              |
|           | As at 1 February 2021                                                                                        | 102,556                                      |
|           | Charge for the year                                                                                          | 12,697                                       |
|           | Disposals                                                                                                    | -                                            |
|           | At 31 January 2022                                                                                           | 115,253                                      |
|           | <b>Net book value</b>                                                                                        |                                              |
|           | At 31 January 2022                                                                                           | 11,719                                       |
|           | At 31 January 2021                                                                                           | 24,416                                       |
| <b>11</b> | <b>Analysis of debtors</b>                                                                                   | <b>2022</b>                                  |
|           |                                                                                                              | <b>£</b>                                     |
|           | Prepayments and accrued income                                                                               | -                                            |
|           | Pension                                                                                                      | 17                                           |
|           |                                                                                                              | <b>17</b>                                    |
| <b>12</b> | <b>Analysis of creditors</b>                                                                                 | <b>2022</b>                                  |
|           |                                                                                                              | <b>£</b>                                     |
|           | Accruals and deferred income                                                                                 | 523                                          |
|           | Taxation and social security                                                                                 | 1,869                                        |
|           |                                                                                                              | <b>2,392</b>                                 |

### 13 Analysis of charitable funds

| Analysis of fund movement  | Balance<br>b/f<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Fund c/f<br>£  |
|----------------------------|---------------------|----------------------------|----------------------------|----------------|----------------|
| <b>Unrestricted funds:</b> |                     |                            |                            |                |                |
| Unrestricted general funds | 143,462             | 107,628                    | -95,628                    | -              | 155,462        |
| Designated funds           | -                   | -                          | -                          | -              | -              |
|                            | <u>143,462</u>      | <u>107,628</u>             | <u>-95,628</u>             | <u>-</u>       | <u>155,462</u> |
| <b>Restricted funds:</b>   |                     |                            |                            |                |                |
|                            |                     |                            |                            |                |                |
| Zakath, fithra, etc        | -                   | -                          | -                          | -              | -              |
|                            | <u>-</u>            | <u>-</u>                   | <u>-</u>                   | <u>-</u>       | <u>-</u>       |

### 14 Analysis of cash movement

|                                      |                |
|--------------------------------------|----------------|
| Balance b/f                          | 118,995        |
| Income                               | 107,628        |
| Expenses                             | -95,628        |
| Opening bal adjs (accruals & prep's) | 1,086          |
| Depreciation                         | 12,697         |
| Accruals                             | 523            |
| Prepayment                           | 0              |
| Pension & tax                        | 5,254          |
| Nest & paye                          | -4,436         |
| Balance c/f                          | <u>146,118</u> |

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# Accounts

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# **Portsmouth Jami Mosque & Islamic Centre**

**Financial Statements for the year ended  
31 January 2021**

## **Portsmouth Jami Mosque & Islamic Centre**

### **Report of the Trustees for the year ended 31 January 2021**

The trustees present their annual report and audited financial statements for the year ended 31 January 2021 and confirm they comply with the Charities Acts.

#### **Reference and Administrative Information**

|                             |                                                                       |
|-----------------------------|-----------------------------------------------------------------------|
| Charity Name                | Portsmouth Jami Mosque & Islamic Centre                               |
| Charity Registration Number | 1145914                                                               |
| Principal Office:           | Victoria Road North<br>Southsea<br>Portsmouth<br>Hampshire<br>PO5 1PS |

#### **Board of Trustees**

Abidur Rahman Choudhury - President  
M. Ali – Vice President  
N Ahmed – Secretary  
Shomuz Ali – Treasurer

#### **Imams**

Muhammad Muhi Uddin

#### **Accountants & Independent Examiners**

BC&A Chartered Accountants  
161 Elm Grove  
Southsea  
Hampshire  
PO5 1LU

#### **Bankers**

Barclays Bank Plc  
107 Commercial Road  
Portsmouth  
Hampshire  
PO1

# **Portsmouth Jami Mosque & Islamic Centre**

## **Report of the Trustees for the year ended 31 January 2021**

### **Structure, governance and management**

#### **Governing document**

Portsmouth Jami Mosque & Islamic Centre is constituted as a charitable trust registered with the Charity Commission in February 2012 under charity number 1145914. It is governed by a deed of trust last updated in January 2012.

#### **Organisational structure**

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet together as a body at least quarterly and are responsible for all decisions taken in relation to running the Mosque and the community facilities and the activities provided by the charity. To assist in the smooth running of the charity the trustees have appointed a number of executive members to help them oversee certain aspects of the charity's work.

#### **Recruitment and appointment of trustees**

Trustees and executive members are elected annual by vote. The nominee must be matured Muslim of Bangladeshi origin; must reside within 18 miles radius of Guildhall Square, Portsmouth; and must pay for annual membership.

#### **Induction and training of trustees**

Following appointment, new trustees are introduced to their new role and given copies of the trust deed and a guide to the policies and procedures adopted by our charity. A number of publications from the Charity Commission are also provided including the guidance on charities and public benefit and on the advancement of religion for the public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act. Initially, new trustees work with an existing trustee assisting on particular activities and projects run by the charity. After satisfactory feedback from existing trustees, they are then given the task of leading a particular activity or project, reporting progress at trustees' meetings.

#### **Risk management**

The trustees have assessed the risks the charity faces and have drawn up a risk matrix which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening and the measures taken to manage them. The trustees review this risk matrix regularly at their meetings. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. In particular, insurance cover is in place and the finances of the Mosque are kept under review. Appropriate Criminal Records Bureau (CRB) checks, supported by regularly reviewed policies, are made for all those who work with children or other vulnerable groups within the Mosque or community centre.

## **Objectives and activities**

### **Our aims and objectives**

The aims and objects of the Islamic Centre are:

1. To advance the Islamic Religion in Portsmouth and surrounding areas for the benefit of the public through the holding of Prayer meeting, Religious services , lectures, public celebration of Religious festivals , producing and /or distributing literature to help enlighten others about the Religious of Islam .
2. To advance the education of the public, in particular, but not exclusively by the provision of educational classes.
3. The promotion of Religious harmony for the benefit of the public by promoting knowledge and mutual understanding and respect of the beliefs and practices of different Religious Faith.
4. To promote for the benefit of the inhabitants of Portsmouth and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need for such facilities by reason of their youth, age infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the condition of life of the said inhabitants.

### **Strategies**

We want to make our Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about their religion and worship. The Mosque is open at all times with daily prayers, the Friday prayers being a focus of our activities.

At our 'know Islam better' events we share the teachings of Islam and the nature of our faith with non-Muslims. In addition to an open day we also hold an open week each year when we invite congregations from all the local Christian churches to visit us and learn more about Islam.

An important part of our faith is charitable giving, according to one's wealth, in accordance with Islam and we are pleased to receive Zakat for the sole purpose of the relief of need and financial hardship of Muslims in Northern and Western Africa who have insufficient money to cover their basic needs for shelter, food, clothing, or who are destitute with no means of support.

An important part of our strategy is community welfare and education. All our community facilities and activities including classes, health initiatives and seminars are widely advertised and we welcome the participation of all in our local community, Muslim and non-Muslim alike. Most of our activities are free and supported by donations or grant funding. Where a charge is made, concessions are made for students, people on means-tested benefits and pensioners.

Helping people who have moved to Portsmouth settle into the community successfully is important to us.

### **Use of volunteers**

Volunteers are an important resource in both our faith and community work. Volunteers are involved in most of our faith and community activities and we have over 30 people regularly giving their time. All our trustees also give of their time freely. We encourage all members of our Mosque to be involved in voluntary activities and to share their skills with others. All those volunteers working with projects involving children or other vulnerable groups are CRB checked.

### **Grant-making policy**

Those attending our Mosque have given generously to disaster appeals arising from natural calamities affecting various countries around the world.

## Activities and achievements

### How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our Mosque and the wider community of Portsmouth.

### Religious activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

**Prayers:** The Mosque is open all day for daily and Friday prayers. During the week we have over 100 people who regularly attend daily prayers and over 500 who regularly attend Friday prayers.

**Festivals:** The Mosque prepares food during Ramadan for those attending our Mosque who wish to break their fast together. Eid was also celebrated at the Mosque with a family day and communal meal. We also celebrate Saints' days and offer a monthly service of thanksgiving celebrating the birth of our prophet Muhammad, peace and blessings be upon him, to whom the Qur'an was revealed.

**Funeral facilities:** The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials. We also hold special classes to teach people how to proceed with Islamic burial procedures.

**Civil marriage and Nikkah:** The Mosque provides Muslim couples with an appropriate location for both their civil marriage and Nikkah (Islamic marriage). Over 30 couples were married at the Mosque in the year.

**Hifz classes:** Memorisation of the Qur'an is considered an important element of religious education and training. We continue to provide this facility for the young people in the Mosque. We are pleased this programme which continues to run successfully with over 30 young people regularly attending these classes.

**Programme on the Qur'an:** In September we were honoured with the visit of two famous Qur'anic reciters. Over 400 people attended the Mosque to hear their recitation.

**Islamic awareness:** Series of lectures, open to all, to promote Islamic knowledge and awareness. The mosque is open to local schools to come and learn about Islam.

**Inter-faith dialogue:** Our Mosque is an active member of the Faith Communities Forum for the Portsmouth area. We use this platform to promote inter-faith dialogue and social cohesion.

**Zakat:** It is a part of our faith that all who are able should offer Zakat. Zakat is collected in proportion to a person's means, in accordance with the teaching of Islam, and is the giving of money for a number of specific purposes, including to help others, and to further the teachings of Islam. A Muslim need not give Zakat through the Mosque but we do provide the opportunity for those attending the Mosque to give Zakat and we arrange its distribution for approved purposes. The Zakat Committee of the Mosque collects and distributes the Zakat, none of which is used to fund the Mosque. The Mosque makes no charge for the collection and distribution of Zakat.

Once a reckoning of need had been made, the funds were sent to Muslim leaders in the locality selected with instructions for its distribution. Members of the Zakat Committee obtain a written report of how funds were distributed, or where justified, visit the locality to ensure the proper distribution of the funds.

### Community activities

Our community hall and rooms provide a valuable educational and recreational resource to all in our local community. A wide variety of activities are organised and take place from our community centre.

**Hall and rooms:** Our hall and meeting rooms are available for use by local groups and organisations. Local charities are encouraged to make use of our meeting rooms, and we host surgeries with both local Councillors and the MP for Portsmouth. When facilities are not required for community use they are available for hire on commercial terms. This year alone our facilities have been used on over 100 occasions and over 20 group, or organisations have benefited from the facilities we can offer the local community.

### Partnership working and performance review

In developing our community programmes we are pleased to work in partnership with Portsmouth City Council, who has provided funding and invaluable advice. We look to all our partners, including Portsmouth City Council, to give feedback on the success of our initiatives, and the trustees review the progress and outcomes of our work at each meeting.

## **Financial review**

### **Reserves policy**

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet operating costs of the Mosque and of our community activities and programmes. In calculating the charity's reserves the trustees have deducted from the total of unrestricted funds of the charity the value of the Mosque and other tangible fixed assets as shown in the accounts and the designated fund. This leaves free reserves at 31 January 2021 of £143,462 which is equal to circa 15 months' expenditure during the year ended 31 January 2021.

### **Principal funding sources**

The charity's main source of income is giving. Giving at Friday prayers amounted to £26,317 (£50,680 in 2020) a decline from previous year, which is may be due to the pandemic affecting people's ability to give.

### **Investment policy and objectives**

The charity has no long-term investments. Our cash reserves are held in deposit accounts.

### **Plans for future periods**

We plan to continue the series of events we hold and we will be inviting visiting Imams to our Mosque who can share with us their learning and understanding of Islam and the teachings of the Qur'an. We plan to host three events annually.

We intend to maintain our existing range of community activities working in partnership with the community and to further develop our community projects in collaboration with Portsmouth City Council. We continue to place great importance on sharing a good understanding of Islam with our non-Muslim neighbours whilst gaining an understanding of their culture and traditions.

## Statement of Trustees' responsibilities

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures 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 trustees are responsible for keeping proper accounting records that 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 Charities Acts. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the year and up to the date of this report are set out on page 1.

Approved by the trustees and signed on its behalf by:

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Abidur Rahman Choudhury (President)

30<sup>th</sup> September 2021

## **Independent examiner's report to the trustees of Portsmouth Jami Mosque & Islamic Centre**

I report on the accounts of the charity for the year ended 31 January 2021, which are set out on pages 8 to 14.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

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; and
- to state whether particular matters have come to my attention.

### **Basis of 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 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 statement below.

### **Independent examiner's qualified statement**

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



Name: Tahir Ahmed

Qualified Chartered Accountant

Address: Shirral House, Church Road, Shedfield, Hampshire, SO32 2HY

Date: 30<sup>th</sup> September 2021.

**Portsmouth Jami Mosque & Islamic Centre**  
**Statement of Financial Activities for the year ended 31 January 2021**

|                                                             |              | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total<br/>Funds</b> |
|-------------------------------------------------------------|--------------|-------------------------------|-----------------------------|------------------------|
|                                                             | <b>Notes</b> | <b>2021<br/>£</b>             | <b>2021<br/>£</b>           | <b>2021<br/>£</b>      |
| <b>Incoming resources</b>                                   |              |                               |                             |                        |
| <b><i>Incoming resources from generated funds</i></b>       |              |                               |                             |                        |
| Voluntary Income                                            | 3            | 72,217                        | -                           | 72,217                 |
| Activities for generating funds                             | 4            | 15,430                        | -                           | 15,430                 |
| <b><i>Incoming resources from charitable activities</i></b> | 5            | 1,885                         | -                           | 1,885                  |
| <b>Total incoming resources</b>                             |              | <b>89,532</b>                 | <b>-</b>                    | <b>89,532</b>          |
| <b>Resources expended</b>                                   |              |                               |                             |                        |
| <b><i>Costs of generating funds</i></b>                     |              |                               |                             |                        |
| Costs of generating voluntary income                        | 6            | 250                           | -                           | 250                    |
| <b><i>Costs of charitable activities</i></b>                | 6            | 89,300                        | -                           | 89,300                 |
| <b><i>Governance costs</i></b>                              | 6            | 1,810                         | -                           | 1,810                  |
| <b>Total resources expended</b>                             |              | <b>91,360</b>                 | <b>-</b>                    | <b>91,360</b>          |
| <b>Net movement in funds</b>                                |              | <b>-1,828</b>                 | <b>-</b>                    | <b>-1,828</b>          |
| <b><i>Total funds brought forward</i></b>                   |              | <b>145,290</b>                | <b>-</b>                    | <b>145,290</b>         |
| <b>Total Funds carried forward</b>                          |              | <b>143,462</b>                | <b>-</b>                    | <b>143,462</b>         |

The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet as required by the said statement.

**Portsmouth Jami Mosque & Islamic Centre**  
**Balance Sheet as at 31 January 2021**

|                                     |    |                | <b>2021</b>           |
|-------------------------------------|----|----------------|-----------------------|
| <b>Fixed assets:</b>                |    | <b>£</b>       | <b>£</b>              |
| Tangible assets                     | 10 |                | 24,416                |
| <b>Current assets:</b>              |    |                |                       |
| Debtors                             | 11 | 4,755          |                       |
| Cash at bank and hand               |    | <u>118,995</u> |                       |
| <b>Total current assets</b>         |    | 123,750        |                       |
| <b>Liabilities:</b>                 |    |                |                       |
| Creditors falling due within 1 year | 12 | <u>4,704</u>   |                       |
| <b>Net current assets</b>           |    |                | 119,047               |
| <b>Net assets</b>                   |    |                | <u><b>143,462</b></u> |
| <b>The funds of the charity:</b>    | 13 |                |                       |
| Unrestricted funds:                 |    |                |                       |
| Designated funds                    |    | -              |                       |
| General funds                       |    | <u>143,462</u> |                       |
| Total unrestricted funds            |    |                | 143,462               |
| Restricted income funds             |    |                | -                     |
| <b>Total charity funds</b>          |    |                | <u><b>143,462</b></u> |

Approved by the trustees on date and signed on their behalf by:

\_\_\_\_\_  
 Abidur R  
 Choudhury  
 President of TRUSTEES

30th September 2021

## Notes to the accounts

### 1. Accounting policies

#### (a) Basis of preparation

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Acts.

#### (b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the terms of a specific appeal at Friday prayers or under the terms for public collection.

Further details of each fund are disclosed in notes 14.

#### (c) Incoming resources

All incoming resources are recognized once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations at Friday prayers and grants, and is included in full 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.

Incoming resources from grants, where there are performance or service deliverables required by the terms of the grant, are accounted for as the charity earns the right to payment through its performance. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services donated by volunteers has not been included in these accounts, except where the services provided are in the nature of professional services where a fee would otherwise be charged, in which case the donated service is valued at their chargeable rate.

Investment income is included when receivable.

Incoming resources from charitable trading activity is accounted for when earned.

#### (d) Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

#### (e) Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

#### (f) Allocation of overhead and support costs

Support costs include administrative office functions, and have been allocated to activity cost categories on a basis consistent with the use of resources, allocating property costs on floor areas, staff costs by the time spent and other costs on a measure of usage.

#### (g) Costs of generating funds

Costs of generating funds are those costs incurred in attracting voluntary income, or incurred in trading activities undertaken to raise funds.

#### (h) Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and non-pay costs and support costs relating to those activities.

#### (i) Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, and include its audit fees and costs linked to the strategic management of the charity including trustee expenses.

**(j) Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation.

Depreciation is charged on furniture and equipment which is written off over their estimated useful lives:

| <b>Asset category</b>             | <b>Annual rate</b>            |
|-----------------------------------|-------------------------------|
| Fixtures, fittings<br>& equipment | 10% on reducing balance basis |

**2. Related party transactions and trustees' remuneration**

Trustees received no emoluments (2020 £nil)

**All activities derived from continuing operations**

| <b>3</b> | <b>Incoming resources from voluntary income</b>      | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total Funds</b> |
|----------|------------------------------------------------------|---------------------------|-------------------------|--------------------|
|          |                                                      | <b>2021</b>               | <b>2021</b>             | <b>2021</b>        |
|          |                                                      | <b>£</b>                  | <b>£</b>                | <b>£</b>           |
|          | Donations (Eid-ul Adha)                              | 3,748                     | -                       | 3,748              |
|          | Fitra & Zakat                                        | 296                       | -                       | 296                |
|          | Donations (Friday collections)                       | 26,317                    | -                       | 26,317             |
|          | Membership fees                                      | 8,592                     | -                       | 8,592              |
|          | Grants                                               | 25,971                    | -                       | 25,971             |
|          | Donations 2                                          | 4,140                     | -                       | 4,140              |
|          | Regular contributions                                | 1,488                     | -                       | 1,488              |
|          | Donations from funerals                              | 1,665                     | -                       | 1,665              |
|          | <b>Total</b>                                         | <b>72,217</b>             | <b>-</b>                | <b>72,217</b>      |
| <b>4</b> | <b>Activities for generating funds</b>               | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total Funds</b> |
|          |                                                      | <b>2021</b>               | <b>2021</b>             | <b>2021</b>        |
|          |                                                      | <b>£</b>                  | <b>£</b>                | <b>£</b>           |
|          | Rental income from units                             | 11,550                    | -                       | 11,550             |
|          | Income from Azan receivers, calendars & mats         | 3,880                     | -                       | 3,880              |
|          | <b>Total</b>                                         | <b>15,430</b>             | <b>-</b>                | <b>15,430</b>      |
| <b>5</b> | <b>Incoming resources from charitable activities</b> | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total Funds</b> |
|          |                                                      | <b>2021</b>               | <b>2021</b>             | <b>2021</b>        |
|          |                                                      | <b>£</b>                  | <b>£</b>                | <b>£</b>           |
|          | Madrasa and Moqtab                                   | 1,885                     | -                       | 1,885              |
|          | Other                                                | -                         | -                       | -                  |
|          | <b>Total</b>                                         | <b>1,885</b>              | <b>-</b>                | <b>1,885</b>       |

| 6 | Resources expended          |      | Unrestricted Funds | Restricted Funds | Total Funds   |
|---|-----------------------------|------|--------------------|------------------|---------------|
|   |                             |      | 2021               | 2021             | 2021          |
|   |                             |      | £                  | £                | £             |
|   | Guest imam                  |      | 250                | -                | 250           |
|   | Cost of generating funds    |      | 250                | -                | 250           |
|   | Mosque and madrasa          | 7, 9 | 89,300             | -                | 89,300        |
|   | Total charitable activities |      | 89,300             | -                | 89,300        |
|   | Governance costs            | 8    | 1,810              | -                | 1,810         |
|   | <b>Total</b>                |      | <b>91,360</b>      | <b>-</b>         | <b>91,360</b> |

| 7 | Support costs               |    | Unrestricted Funds | Restricted Funds | Total Funds   |
|---|-----------------------------|----|--------------------|------------------|---------------|
|   |                             |    | 2021               | 2021             | 2021          |
|   |                             |    | £                  | £                | £             |
|   | Azan receivers              |    | 788                | -                | 788           |
|   | Cleaning and waste disposal |    | 2,380              | -                | 2,380         |
|   | Council tax                 |    | 3,080              | -                | 3,080         |
|   | Depreciation                | 10 | 12,697             | -                | 12,697        |
|   | Equipment expensed          |    | 140                | -                | 140           |
|   | Fire & security             |    | 1,356              | -                | 1,356         |
|   | Insurance                   |    | 4,194              | -                | 4,194         |
|   | Legal & professional        |    | 2,810              | -                | 2,810         |
|   | Light & heat                |    | 15,141             | -                | 15,141        |
|   | Others expenses             |    | 4,588              | -                | 4,588         |
|   | Pension                     |    | 451                | -                | 451           |
|   | Printing & posting          |    | 1,570              | -                | 1,570         |
|   | Repairs and maintenance     |    | 1,241              | -                | 1,241         |
|   | Staff costs                 | 9  | 23,746             | -                | 23,746        |
|   | 2nd Imam                    |    | 10,200             | -                |               |
|   | Stationery & printing       |    | 36                 | -                | 36            |
|   | Teachers                    |    | 3,220              | -                | 3,220         |
|   | Telephone/ fax / broadband  |    | 367                | -                | 367           |
|   | Water                       |    | 1,295              | -                | 1,295         |
|   |                             |    | <b>89,300</b>      | <b>-</b>         | <b>89,300</b> |

| 8 | Net incoming / (outgoing) resources for the year                                                             | 2021         |
|---|--------------------------------------------------------------------------------------------------------------|--------------|
|   |                                                                                                              | £            |
|   | <b>Net incoming / (outgoing) resources for the year are stated after charging (crediting) the following:</b> |              |
|   | Accountants' remuneration                                                                                    | 1,810        |
|   |                                                                                                              | <b>1,810</b> |

|          |                       |               |
|----------|-----------------------|---------------|
| <b>9</b> | <b>Staff costs</b>    | <b>2021</b>   |
|          |                       | <b>£</b>      |
|          | Wages and salaries    | 19,948        |
|          | Social security costs | 3197          |
|          | Pension               | 601           |
|          |                       | <u>23,746</u> |

|           |                                      |                                              |                |
|-----------|--------------------------------------|----------------------------------------------|----------------|
| <b>10</b> | <b>Fixed assets: tangible assets</b> | <b>Fixtures &amp; fittings and equipment</b> | <b>Total</b>   |
|           |                                      | <b>£</b>                                     | <b>£</b>       |
|           | <b>Cost</b>                          |                                              |                |
|           | As at 1 February 2020                | 126,972                                      | 126,972        |
|           | Addition                             | -                                            | -              |
|           | Disposals                            | -                                            | -              |
|           | At 31 January 2021                   | <u>126,972</u>                               | <u>126,972</u> |
|           | <b>Depreciation</b>                  |                                              |                |
|           | As at 1 February 2020                | 89,859                                       | 89,859         |
|           | Charge for the year                  | 12,697                                       | 12,697         |
|           | Disposals                            | -                                            | -              |
|           | At 31 January 2021                   | <u>102,556</u>                               | <u>102,556</u> |
|           | <b>Net book value</b>                |                                              |                |
|           | At 31 January 2021                   | <u>24,416</u>                                | <u>24,416</u>  |
|           | At 31 January 2020                   | 37,113                                       | 37,113         |

|           |                                |              |
|-----------|--------------------------------|--------------|
| <b>11</b> | <b>Analysis of debtors</b>     | <b>2021</b>  |
|           |                                | <b>£</b>     |
|           | Prepayments and accrued income | 4,738        |
|           | Pension                        | 17           |
|           |                                | <u>4,755</u> |

|           |                              |              |
|-----------|------------------------------|--------------|
| <b>12</b> | <b>Analysis of creditors</b> | <b>2021</b>  |
|           |                              | <b>£</b>     |
|           | Accruals and deferred income | 3,652        |
|           | Taxation and social security | 1,052        |
|           |                              | <u>4,704</u> |

### 13 Analysis of charitable funds

| Analysis of fund movement  | Balance<br>b/f<br>£    | Incoming<br>resources<br>£    | Resources<br>expended<br>£    | Transfers<br>£              | Fund c/f<br>£   |
|----------------------------|------------------------|-------------------------------|-------------------------------|-----------------------------|-----------------|
| <b>Unrestricted funds:</b> |                        |                               |                               |                             |                 |
| Unrestricted general funds | 145,290                | 89,532                        | -91,360                       | -                           | 143,462         |
| Designated funds           | -                      | -                             | -                             | -                           | -               |
|                            | <u>145,290</u>         | <u>89,532</u>                 | <u>-91,360</u>                | <u>-</u>                    | <u>143,462</u>  |
|                            |                        |                               |                               |                             |                 |
|                            | <b>Balance<br/>b/f</b> | <b>Incoming<br/>resources</b> | <b>Resources<br/>expended</b> | <b>Governance<br/>costs</b> | <b>Fund c/f</b> |
| <b>Restricted funds:</b>   |                        |                               |                               |                             |                 |
| Zakath, fithra, etc        | -                      | -                             | -                             | -                           | -               |
|                            | <u>-</u>               | <u>-</u>                      | <u>-</u>                      | <u>-</u>                    | <u>-</u>        |

### 14 Analysis of cash movement

|                                       |                |
|---------------------------------------|----------------|
| Balance b/fwd                         | 104,400        |
| Income                                | 89,532         |
| Expenses                              | -91,360        |
| Opening bal. adj. (accruals & prep's) | 3,944          |
| Depreciation                          | 12,697         |
| Accruals                              | 3,652          |
| Prepayment                            | -4,738         |
| Pension & tax                         | 4,248          |
| Nest & PAYE                           | <u>-3,381</u>  |
| Balance c/f                           | <u>118,995</u> |