

Charity registration No. 1145914

Portsmouth Jami Mosque & Islamic Centre

Annual Report and Unaudited Accounts

31 January 2025

# **Portsmouth Jami Mosque & Islamic Centre**

## **Contents**

	<b>Page</b>
Legal and Administrative Information	1
Trustee's report	2-6
Independent Examiner's Report	7
Profit and loss account	8
Balance sheet	9
Notes to the accounts	10-15

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

<b>Charity Number</b>	1145914
<b>Principle address</b>	Victoria Road North Southsea Portsmouth Hampshire PO5 1PS
<b>Trustees</b>	Masum Ahmed - President Ameer Ahmed - Secretary Fhakruzzaman Khan - Treasurer Jubaer Miah - Assistant Treasurer
<b>Independent examiner</b>	BC&A Chartered Accountants 161-163 Elm Grove Southsea Hampshire PO5 1LU
<b>Bankers</b>	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 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 Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Total Funds</b>
	<b>Notes</b>	<b>2025 £</b>	<b>2025 £</b>	<b>2025 £</b>	<b>2024 £</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 £	£	2024 £
<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 Charitable activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Total Funds</b>
	2025 £	2025 £	2025 £	2024 £
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 Other trading activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Total Funds</b>
	2025 £	2025 £	2025 £	2024 £
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 Other income</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Total Funds</b>
	2025 £	2025 £	2025 £	2024 £
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 Direct cost of generating funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Total Funds</b>
	2025 £	2025 £	2025 £	2024 £
Guest imam	100	-	100	600
	<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 £	2025 £	2025 £	2024 £
	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 £	2024 £
	Audit and accountancy fees	1,680	1,740
		<b>1,680</b>	<b>1,740</b>

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

<b>Employment costs</b>	2025 £	2024 £
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 £	2024 £
Pension	<u>17</u>	<u>17</u>
	<u><b>17</b></u>	<u><b>17</b></u>

**14 Analysis of creditors**

	2025 £	2024 £
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 b/fwd £	Incoming resources £	Resources expended £	Transfers £	Fund c/fwd £
<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).