

**REGISTERED CHARITY NUMBER:
1 150491**

JALALIA JAMME MASJEED ENFIELD

Trustees Report and Financial Statements

For the year ended 31 December 2023

**Report and Accounts
For the year ended 31 December 2023**

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(The page does not form part of the statutory accounts)	

Legal and Administrative Information

Charity Status: Registered Charity

Charity Registration Number: 1150491

Charity Address: 228 High Street
Ponders End
Enfield
Middlesex
EN3 4EZ

Executive Committee and Trustees:

Mr Abdul Sattar	President
Mr Luthful Islam	Vice President
Mr Fokrul Islam	Vice President
Mr Aktar Hussain	General Secretary
Mr H M Mujibur Rahman	Assistant Secretary
Mr Abdul Wahid	Assistant Secretary
Mr Shaheen Uddin	Treasurer
Mr Sayfur Rahman	Assistant Treasurer
Mr Abdul Goffer Qureshi	Assistant Treasurer
Mr Jamal Khan	Member
Mr Kazi Alamgir	Member
Mr Kamruz Zaman	Member
Mr Mohammad Abdul Hannan	Member
Mr Jubar Ahmed Khan	Member
Mr Akbor Khan	Member

Independent Examiner: Tanvir Rahman, B.Sc, M.Sc, FCCA
TaxConnect Accountants
Chartered Certified Accountants
63 St Marry Axe
London EC3A 8AA

Bankers: Barclays Bank PLC
20 The Town
Enfield
Middlesex
EN2 6LS

Trustees' Report

The trustees are delighted to present their report and the financial statements of Jalalia Jamme Masjeed Enfield for the year ending 31st December 2023.

Alhamdulillah, this year has been marked by significant growth and engagement within our community. Jalalia Jamme Masjeed Enfield continues to be a cornerstone for our members, providing a welcoming environment for the five daily congregational prayers, as well as the larger Friday prayer, which draws many attendees seeking spiritual connection and community support.

In addition to our regular prayers, we have expanded our range of activities to enrich the lives of our members and the wider community. These include supplementary classes for children, which focus on both Islamic education and personal development. We have also facilitated school visits, cooperation between our mosque and local educational institutions.

Throughout the year, we organized various lectures and seminars, inviting knowledgeable speakers to share insights on relevant topics. Our Iftar gatherings during Ramadan brought members together in a spirit of unity and reflection, while our Tafsir and Quran classes deepened the understanding of the holy texts among participants of all ages.

The charity also undertakes vital roles such as organizing charity fundraising events, which enable us to support those in need within our community and beyond. We provide essential services such as funeral prayers and assistance with weddings, ensuring that we are there for our members during significant life events. Additionally, our counselling services offer guidance on various issues, reflecting our commitment to the holistic well-being of our community members.

This annual report aims to highlight the key facilities and services provided by the charity, showcasing our on-going efforts to serve and uplift our community. We thank all our members and volunteers for their dedication and support, which has been instrumental in making this year a success.

The financial statements comply with the Charities Act 2011, have been prepared in accordance with the accounting policies set out on pages 12 to 19 and comply with the Charity's Constitution and applicable law. The organisation is a registered charity and acts entirely as a non-profit-making organisation

Governance, Structure and Management

Jalalia Jamme Masjeed Enfield (JJME) operates as an unincorporated association and had a membership of 208 individuals in 2023. The organization is managed by an Executive Committee, consisting of fifteen elected members who serve as charity trustees. This committee is governed by a constitution adopted during an extraordinary members' meeting held on 30th April 2000, and has undergone amendments on 25th November 2012, 1st November 2015, and 16th April 2017. JJME has been a registered charity since 15th January 2013, under registration number 1150491.

In addition to its charitable activities, JJME also oversees a separate limited company - Jalalia Jamme Masjeed Enfield Limited (company no. 13264318). All of the charity's assets have been transferred to this company, which collaborates closely with the Executive Committee, currently comprising five directors.

The trustees serving during 2023 are listed on page 2 and were elected by our mosque members. As the first mosque established in Enfield (originally known as Enfield Mosque),

JJME plays a vital role in providing prayer services and various religious facilities for the Muslim community in the area.

The trustees extend their heartfelt gratitude to all the volunteers who have contributed in numerous ways, especially those engaged in fundraising activities on our behalf. We have been blessed by the generosity of the public, who have provided both in-kind gifts and donations, enabling us to continue our important work.

JJME'S aims and objectives

The charity is dedicated to advancing the Islamic faith in Enfield for the benefit of the public. We achieve this by hosting prayer gatherings, organizing lectures, celebrating religious festivals, and producing or distributing literature that educates others about Islam.

Our mission is to serve both the local Muslim community and the broader non-Muslim community. We are committed to fostering a peaceful and prosperous Enfield, where diverse communities learn from one another and collaborate for the common good. JJME holds the five daily congregational prayers and organizes a variety of community activities, including school visits, charity fundraising, funeral services, Muslim weddings, Islamic education, and Eid celebrations, among many others.

When planning our annual activities, the trustees carefully consider the guidance provided by the Charity Commission on public benefit, particularly the specific recommendations regarding charities that focus on the advancement of religion.

Prayer Facilities

The mosque is open daily throughout the year for the five obligatory Islamic prayers, including the main weekly Jumu'ah prayer, which is held in two sessions to accommodate the large number of attendees. Our weekly footfall has increased compared to the previous year, with particularly high attendance during the month of Ramadan. On certain days, school visitors come to observe the prayers and engage with our community.

In addition to the prayers, our imams provide a daily religious reminder after one of the evening prayers, helping to reinforce the spiritual teachings and values of Islam among our congregants. This initiative not only enhances the community's understanding of their faith but also fosters a sense of connection and reflection.

Special religious Occasions

In addition to the previously mentioned prayers, JJME takes great pride in organizing the Eid prayers, which occur twice a year. Each celebration features three separate congregations held at the mosque, allowing community members to come together in worship and celebration.

To further enhance the Eid experience, the last congregation is held at Ponders End Park, where JJME collaborates with the Eid in the Park committee to organize the outdoor prayer. This event provides a vibrant atmosphere for families to enjoy. The charity also ensures that there are dedicated facilities for sisters, creating a welcoming environment for all participants. Through these efforts, JJME fosters a sense of community and togetherness during these significant occasions.

Children's Classes

Education is a key objective and aim of JJME. This includes Islamic supplementary educational classes held in the masjid. The Nakhla Madrasa is operated in the masjid by the Imams and other teachers. By the start of the calendar year of 2023, the number of students and teachers had already returned to pre-pandemic levels, allowing the management to put heightened focus on the quality of education and staff, and parental communication. The madrasa was able to recruit teachers to meet ever-growing demand. Nakhla assesses its students and meets with its pupil's parents so as to maximise the progress of the students.

During the summer holidays, JJME opened its doors for Darul Qiraat, an intensive and regular programme for children to learn and improve their Qur'an recitation. The programme provided a beneficial way for the youth to spend their time productively during their long break from school, with some students participating in a recitation competition. All the students were assessed at the end of the programme, which concluded with a public completion ceremony in late August, recognising the achievements and efforts of the students.

Adult Quran Classes

At our mosque, we are committed to fostering a deeper understanding of Islam through our Adult Quran Classes, which are held every week, these classes provide invaluable religious teachings that play a crucial role in promoting Islamic values and principles. By addressing common misunderstandings and clarifying aspects of the faith, we create a safe and supportive environment for spiritual and academic growth.

Our classes cater to adult Muslims of all backgrounds, including many new Muslims eager to learn more about their faith. Participants engage in lessons focused on Arabic language skills, Quran recitation, and general Islamic studies, enriching their spiritual journeys and deepening their connection to Islam.

In addition to the structured classes, the mosque offers a range of weekly programs designed to enhance learning and community engagement. These include one-on-one learning sessions, interactive discussions, and social gatherings that encourage participants to share their experiences and insights.

Through these efforts, our mosque serves as a vital hub for education and community, helping individuals grow in their faith while building lasting connections with one another.

Religious Advice and Support for Women

At our mosque, we recognize the importance of providing dedicated support and resources for our adult sisters. To foster an inclusive and nurturing environment, we offer specialized classes every Tuesday and Thursday from 9 AM to 12 PM. These sessions are thoughtfully designed to create a comfortable space where women can explore their faith, deepen their understanding of Islamic teachings, and connect with one another in a supportive community.

In collaboration with the Hidaayah Sisters - a local group of female scholars - we have had the pleasure of hosting a series of educational sessions for our teenage girls. They recently delivered the third part of their enlightening series on "The Mothers of the Believers," followed by a session in December focused on "The Daughters of the Prophet (SAWS)." These presentations provide valuable insights into the lives of these remarkable women, inspiring our youth and fostering a strong connection to their heritage.

Through these initiatives, we aim to empower our sisters with knowledge and spiritual guidance, helping them navigate their faith journeys with confidence and strength.

Shahada

The masjid was truly honoured when several brothers expressed their desire to embrace Islam by taking their Shahada. In this sacred moment, the imams met with each individual, discussing their journey and confirming their commitment to entering the faith. They answered any questions and provided guidance, ensuring that the new Muslims felt supported and informed about their decision.

For those who felt comfortable, the Shahada was celebrated publicly after the congregational prayers, marking a joyful occasion for both the new converts and the community. This public declaration not only signifies their commitment but also strengthens the bonds of brotherhood within the mosque.

Even after the ceremony, the imams continued to offer ongoing support and guidance, helping the new Muslims navigate their spiritual paths. This enduring relationship fosters a sense of belonging and community, reinforcing the masjid's role as a welcoming place for all who seek to deepen their faith.

Counselling and pastoral support

The imams are readily available to offer support and guidance to worshippers through various channels, including in-person meetings, phone calls, text messages, and emails. They provide thoughtful answers to questions, personalized support, and counselling tailored to each individual's circumstances.

In addition to general support, the mosque's imams offer advice and guidance on a wide range of religious matters, addressing issues such as marriage, inheritance, family dynamics, and financial concerns. Each year, they handle well over a thousand inquiries, primarily through in-person consultations or telephone conversations, but also via text messages and email.

Recognizing that some situations may require additional resources, the imams are committed to connecting individuals with external organizations that can offer specialized assistance. This holistic approach ensures that everyone receives the help they need, fostering a caring and supportive environment within the community. Whether it's a personal challenge or a spiritual concern, the imams are here to listen and guide worshippers on their journey.

Guest speakers

The masjid regularly invites a variety of esteemed guest speakers to enrich our community's spiritual experience. Notable individuals, including Mufti Abdur Rahman Mangera, Mahfuz Ahmed, Imdadur Rahman Madani, Tharik Hussain, Sajid Ahmed Umar, and Kazi Ashiqur Rahman, have been welcomed to deliver engaging talks and lead the Jumuah prayer. Their insights and teachings have provided valuable perspectives on various aspects of faith and community life.

Additionally, the masjid hosted a healthy eating seminar led by Dr. Khaled, focusing on the importance of nutrition and well-being in our daily lives. These events not only foster a deeper understanding of Islamic teachings but also promote a holistic approach to health and wellness within our community. We are grateful for the contributions of these speakers, who inspire and educate us on our journey of faith.

Visit My Mosque

This year Visit My Mosque Day was held in July, welcoming a steady stream of visitors from various faiths and backgrounds. After a long pause precipitated by the global pandemic, the masjid was excited to reopen its doors for the Explore Islam Exhibition.

The exhibition showcased informative models, fixtures, and furnishings provided by Exhibition Islam, alongside our own posters that highlighted various aspects of Islamic teachings and culture. Guests were treated to guided tours that offered insights into the mosque's history and significance, making the experience both educational and engaging.

To create a warm and inviting atmosphere, we served tea, biscuits, and cake, encouraging conversations and connections among visitors. This event provided a wonderful opportunity for people of different faiths to come together, share knowledge, and foster understanding. We look forward to continuing these dialogues and showcasing the beauty of our faith to the wider community.

Ramadan

Fasting for Ramadan began on Thursday 23rd March, and continued for 29 days, concluding with the celebration of Eid al-Fitr on 21st April 2023. Throughout this blessed month, our Imams led daily programs that included insightful talks on Islamic social etiquette, reflections on Ramadan, and Quran study circles, creating a rich spiritual atmosphere for the community.

In addition to our three resident imams, our guest imam for Khatm Taraweeh in 2023. There was a second shorter jamaa'ah at midnight to accommodate for brothers who were not able to attend the main jamaa'ah.

In preparation for 2023, JJME launched the "Donate Your Time" initiative, encouraging individuals to share their time and expertise to enhance the mosque and its services. The JJME Youth also played an active role in fundraising, organizing several bake sales to support community initiatives.

The mosque provided dedicated facilities for sisters to perform Tarawih prayers on the top floor, ensuring a comfortable environment for all worshippers.

Several special programs and initiatives took place during Ramadan:

Two Brotherhood Nights organized by JJME Youth allowed young boys from the community to spend the night at the mosque, engaging in spiritually uplifting discussions and social activities.

Local GP Dr. Khaled Shaifuddin kindly delivered a seminar focused on healthy eating during Ramadan, promoting well-being among participants.

For the second consecutive year, our Imams hosted an "Ice Cream Circle" during the last ten nights of Ramadan, providing a relaxed space for young brothers to engage in conversation with the Imams. These sessions allowed them to discuss topics of interest in a social and informal setting after Taraweeh prayers.

Iftar

By the grace of Allah, the masjid was able to again gather the community for iftar every Ramadan evening with about 150-200 people attending. This was possible by the help of generous donors. This was particularly useful in the context of the cost-of-living crisis and increased number of asylum seekers, providing benefit to many who would have otherwise struggled to eat a good meal in the evening.

Student Appreciation Meal

The summer holidays offered a wonderful opportunity for the community to engage in various programs, including our annual Student Appreciation Meal. This event celebrated students who had recently completed their GCSEs, A-Levels, or degrees. It was well-attended, providing a chance for students to come together and share their achievements.

During the meal, attendees benefited from valuable guidance and advice from qualified teachers, who offered insights into future educational and career pathways. This supportive environment helped students gain clarity on their next steps as they embarked on new journeys.

In addition to the appreciation meal, JJME continued its football program in partnership with Edmonton Islamic Centre throughout 2023, fostering teamwork and physical fitness among the youth. These initiatives not only celebrate academic success but also promote community engagement and personal development.

In the Know Newsletter

The Executive Committee, in fulfilling its pledge to keep the community updated with the latest news of the masjid, continued to publish its "In the Know" organ on a regular basis. The newsletter informs the public regarding the mosque's plans, children's education and upcoming events, as well as provides summaries of the Jumu'ah speeches.

School initiatives

JJME has a good working relationship with local schools and encourage children from the local schools to visit the masjid and see for themselves how Muslim perform their prayers and the different activities that take place in a Mosque. Mosques are a community hub and children from all backgrounds and schools are welcome at JJME. In addition to co-ordinating and being present during school visits, our imam would also visit schools to deliver talks at their premises.

In 2023, the mosque was visited by students and teachers of Southbury Primary School, Brimsdown Primary School, Kingfisher Primary Academy, Galliard Primary School, Honilands Primary School, Four Swannes Primary School, Freezywater St Georges Primary, St Michaels CE School, St John's CE primary School, and George Spicer Primary School. Many of these schools are regular visitors. By the grace of Allah, the schools have all given very positive feedback and passed on the same from their students. Some schools have very kindly donated to the mosque, funds which are used to replenish and maintain school visit resources.

The masjid would like to thank the volunteer brothers and sisters in the community without whose invaluable efforts these visits would not be possible.

Nikaah

The masjid provided Islamic marriage services throughout the year. The imams conducted the services in accordance with the Qur'an and Sunnah, providing advice to the newlywed and praying for them.

Statement of Director and trustees' responsibilities

The Charities Act requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities; and
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Achievements and Performance

The demands for the charity's services continue to widen in response to Muslim needs and public awareness of Islam. During the year, the Charity carried out activities considered to provide benefit to those worship at the mosque and the wider community in Enfield and beyond. The Charity holds the daily five prayers with congregation and organised many community activities that took place throughout the year, as elucidated in previous pages.

Due to high growth in the number of mosque users (resulting in regular spillover of worshippers outdoors), the Trustees are actively working on expanding the mosque to meet the demand and effectively extend the range of mosque services. To that end, in December 2021, the contract for purchasing the land adjacent to the masjid was exchanged. The Trustees completed the purchase in March 2023, and immediately worked to make the ground surface usable for outdoor prayer whilst planning application work is ongoing to develop a building on it.

JJME Ltd. is pleased to announce the successful acquisition of the ground floor unit at 16 Colwell Crescent, Block B1, encompassing an area of 2,895 sq ft. This property, secured on a 125-year lease, is strategically located immediately to the west of the new land. The purchase was officially completed on 14th December 2023.

Following this significant milestone, the committee has begun exploring the best ways to utilize this new space. Plans are underway for interior renovations to create a funeral service area, a kitchen, and additional prayer facilities, all aimed at enhancing the services we offer to our community. This expansion reflects our commitment to meeting the needs of our members and fostering a welcoming environment for all.

Future Plan

- Continuing to appeal for maintenance funds to manage the existing Mosque
- Building upon the new land
- Ongoing campaigning for donations towards the Masjeed expansion, including Qard Hasanah. This will allow us to fulfil many of our needs such as having more facilities for women, ample space for the ever-growing congregation, and better facilities to serve the needs for the adults' and children's activities.
- Negotiate and secure as many burial plots as available in Enfield under the name JJME.
- Continuing to providing services in a similar way and continue laying emphasis on propagation of Islam in accordance with the Qur'an and authentic Hadith and place great importance on sharing a good understanding of Islam with non-Muslims, neighbours and the general public whilst gaining an understanding of their faiths, cultures and traditions.
- Review policies and procedures to deliver a stronger governance structure.
- As per legal advice provided to the masjid, the company JJME Ltd. will take on the responsibilities of the Charity. The Trustees are working on this transition.

Policy on Reserves

It is the policy of the charity to maintain unrestricted funds at a level enough to cover unforeseen major expenditures and shortfalls in income. The trustees have reviewed the level of reserves held by the charity and has concluded that the current level of reserves is enough to allow the charity to be managed effectively and to continue to provide uninterrupted services for the foreseeable future.

Risk Assessment

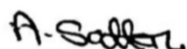
The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity undertakes.
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The Trustees constantly review risks relevant to the charity. Any risks identified are reported to the Trustees and decisions made on how to minimise risk.

Approval

This report was approved by the trustees on 19th October 2024 and signed on their behalf by:



Abdul Sattar

President and Trustee

Independent Examiner's Report to the Trustees of Jalalia Jamme Masjeed Enfield

I report on the accounts of Jalalia Jamme Masjeed Enfield, charity number 1150491, for the year ended 31st December 2023, which are set out on pages 12 to 19.

Respective Responsibilities of Trustees and Examiner

The 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The 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 Statement

In connection with my examination, no matter has come to my attention to indicate that:

- the accounting records have not been kept in accordance with section 130 of the Act;
- the accounts do not accord with the accounting records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements, or are not consistent with the Charities SORP (FRS102)
- any matter which I believe should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Tanvir Rahman

Tanvir Rahman, B.Sc, M.Sc, FCCA
Chartered Certified Accountant
TaxConnect Accountants
63 St Marry Axe
London EC3A 8AA

Date: 20/10/2024

Statement of Financial Activities

For the year ended 31 December 2023

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes	2023 £	2023 £	2023 £	2022 £
Incoming Resources					
General funds received: Donations	2	324,317	2,280	326,597	290,441
Funds generated from charitable activities	3	76,960	-	76,960	71,232
Total incoming resources		401,277	2,280	403,557	361,673
Resources Expended					
Cost of generating voluntary income	4	168,736	-	168,736	149,127
Charitable activities costs	5	100,015	-	100,015	51,063
Governance costs	6	1,500	-	1,500	1,200
Total resources expended		270,251	-	270,251	201,390
Net incoming/(outgoing) resources		131,026	2,280	133,306	160,283
Total funds brought forward		1,721,602	352,516	2,074,118	1,913,835
Total funds carried forward	11	1,852,628	354,796	2,207,424	2,074,118

Balance Sheet

As at 31 December 2023

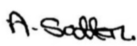
	Notes	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	7		1,735,501		857,176
Current assets					
Cash at bank and in hand	8	474,927		1,206,991	
Debtors	9	3,399		17,293	
Total current assets		<u>478,326</u>		<u>1,224,284</u>	
Current liabilities					
Creditors: amounts falling due within one year	10	6,403		7,342	
Total current liabilities		<u>6,403</u>		<u>7,342</u>	
Net current assets			471,923		1,216,942
Net assets			<u>2,207,424</u>		<u>2,074,118</u>
The funds of the charity					
Unrestricted accumulated funds	11		1,852,628		1,721,602
Restricted accumulated funds	11		354,796		352,516
Total charity funds			<u>2,207,424</u>		<u>2,074,118</u>

The trustees are satisfied that the charity is entitled to exempt from the requirement to obtain an audit and the members have not required the charity to obtain an audit of its accounts for the year ended 31 December 2023 in accordance with the Charity Act.

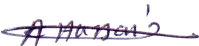
The trustees acknowledge their responsibilities for complying with the requirements of the Acts with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the Charity Act applicable to the organisation subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities.


These accounts approved by the trustees on 19th October 2024 and signed on their behalf by:



Abdul Sattar
President



Aktar Hussain
General Secretary



Shaheen Uddin
Treasurer

Notes to the Financial Statements For the year ended 31 December 2023

1. Principal accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Accounting convention

The financial statements have been prepared in accordance with applicable accounting standards and under the historical cost accounting rules as modified by the inclusion of fixed investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the charity follows the best practice as set out in the Statement of Recommended Practice, the Charities SORP (Accounting and Reporting by Charities) and comply with the Charities (Accounts and Reports) regulations issued under the Charities Act.

Funds accounting

Unrestricted funds comprise those funds, which the trustees are free to use in accordance with the charitable objects.

Restricted funds are funds, which have been given for particular purposes and projects. The restricted funds must be used wholly to purchase land for the expansion of the mosque. Expenditure incurred in relation to the restricted funds is calculated in accordance with the claims for funding made by the charity to achieve its purpose.

Incoming resources

The income figure represents cash donations and grants from the public sector, charitable foundations and private individuals received during the year. Income relating to specific periods is apportioned over the accounting periods to which it relates. All other income is recognised when received. Restricted income is used in accordance with specific restrictions imposed by donors.

Resources expended

Expenditure is charged on an accrual basis, inclusive of irrecoverable VAT. The costs of activities in furtherance of the charity's objects include the costs directly incurred in providing activities together with support costs. Support costs primarily related to the employment of staff involved in the delivery of service and the maintenance of premises and equipment is use. Where costs cannot be directly attributable to particular headings they have been allocated on a basis consistent with the use of resources.

Fixed assets and depreciation

Depreciation is not charged on freehold building as the residual value is considered to be higher than the carrying value. Fixtures, fittings and equipment are written down using reducing balance method of depreciation over their estimated useful economic lives as follows:

Motor vehicle: 20% per annum reducing balance method

Fixtures, fittings and equipment: 15% per annum reducing balance method

Taxation

The charity is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

2. General funds received: Donations

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Voluntary donations and box collections	174,101	-	174,101	104,022
Friday collections	90,003	-	90,003	112,445
Eid collections	5,070	-	5,070	10,894
Election nomination fee	-	-	-	3,600
Clothing bank donations	2,000	-	2,000	4,280
Zakatul fitr donations	8,483	-	8,483	6,030
Ramadan Food	18,552	-	18,552	2,500
Donations for mosque expansion	-	2,280	2,280	2,170
Membership fees	16,640	-	16,640	44,500
HMRC Gift Aid	9,468	-	9,468	-
	324,317	2,280	326,597	290,441

3. Incoming resources from charitable activities and investment property

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Nakhla Madrasa student fees and book sales	58,616	-	58,616	50,543
Azan Radio contributions	920	-	920	930
Nikah donations	850	-	850	950
Income from calendar and advertising	2,174	-	2,174	2,710
Income from Investment property	14,400	-	14,400	16,099
	76,960	-	76,960	71,232

4. Cost of generating voluntary income

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Wages and salaries including Employer's NIC and Pension	65,227	-	65,227	64,212
Water rates	3,006	-	3,006	4,253
Gas and electricity	11,219	-	11,219	12,604
Cleaning, repairs and maintenance	22,565	-	22,565	4,196
Motor expenses	383	-	383	343
Telephone	475	-	475	469
Printing , postage, stationery and calendar	3,214	-	3,214	1,390
Insurance	4,140	-	4,140	3,450
Website costs	-	-	-	250
Legal and professional	50,168	-	50,168	51,436
Bank charges	2,641	-	2,641	1,027
Depreciation	2,118	-	2,118	2,525
Events and guest speakers	2,980	-	2,980	1,399
AGM and sundry expenses	600	-	600	1,573
	168,736	-	168,736	149,127

5. Charitable activities costs

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Nakhla Madrasa expenses	65,581	-	65,581	42,323
Azan Radio purchases	710	-	710	-
Ramadan food	18,104	-	18,104	2,500
Zakatul fitr	8,483	-	8,483	6,030
Maintenance for investment property	7,137	-	7,137	210
	100,015	-	100,015	51,063

6. Governance

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Accountancy fee	1,500	-	1,500	1,500
	1,500	-	1,500	1,500

7. Tangible assets

	Land & Buildings £	Motor Vehicle £	Fixtures, Fittings & Equipment £	Total £
Cost				
At 1 January 2023	843,828	11,885	55,171	910,884
Additions	880,443	-	-	880,443
Disposals	-	-	-	-
At 31 December 2023	1,724,271	11,885	55,171	1,791,327
Depreciation				
At 1 January 2023	-	9,572	44,136	53,708
Charge for the year	-	463	1,655	2,118
At 31 December 2023	-	10,035	45,791	55,826
Net book value				
At 31 December 2023	1,724,271	1,850	9,380	1,735,501
At 31 December 2022	843,828	2,313	11,035	857,176

8. Cash at bank and in hand

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Main Bank Account	408,411	-	408,411	876,833
Bank Account Number 2	-	52,053	52,053	308,032
Bank Account Number 3	13,357	-	13,357	10,928
Nakhla Madrasha	1,106	-	1,106	11,194
Petty Cash	-	-	-	4
	422,874	52,053	474,927	1,206,991

9. Debtors

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Prepayments	3,399	-	3,399	17,293
	3,399	-	3,399	17,293

10. Creditors: amounts falling due within one year

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Accruals	1,500	-	1,500	1,500
Other Creditors	4,903	-	4,903	5,842
	6,403	-	6,403	7,342

11. Statements of funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
01 January 2023	1,721,602	352,516	2,074,118	1,913,835
Incoming resources	401,277	2,280	403,557	361,673
	2,122,879	354,796	2,477,675	2,275,508
Resources expended	270,251	-	270,251	201,390
31 December 2023	1,852,628	354,796	2,207,424	2,074,118

12. Friday's collection

The Friday's collection amount represents cash donations only. Card donations have not been separated; instead, the sums have been grouped together under the heading of "Voluntary donations and box collections."

13. Trustees' remuneration, benefits and expenses

There was no remuneration, benefits or expenses to trustees during the year.

14. Related party transactions services

There were no related party transactions for the year ended 31 December 2023.

**Schedule of Income and Expenditures Account
For the Year ended 31 December 2023**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Incoming Resources				
Voluntary donations and box collections	174,101	-	174,101	104,022
Friday collections	90,003	-	90,003	112,445
Eid collections	5,070	-	5,070	10,894
Election nomination fee	-	-	-	3,600
Jakatul fitr donations	8,483	-	8,483	6,030
Ramadan Food	18,552	-	18,552	2,500
Clothing bank donations	2,000	-	2,000	4,280
Donations for mosque expansion	-	2,280	2,280	2,170
Membership fees	16,640	-	16,640	44,500
HMRC Gift Aid	9,468	-	9,468	-
Nakhla Madrasa student fees and book sales	58,616	-	58,616	50,543
Azan Radio contributions	920	-	920	930
Nikah donations	850	-	850	950
Income from calendar and advertising	2,174	-	2,174	2,710
Income from Investment property	14,400	-	14,400	16,099
Total Incoming Resources	401,277	2,280	403,557	361,673
Resources Expended				
Wages and salaries incl. PAYE and Pension	65,227	-	65,227	64,212
Water rates	3,006	-	3,006	4,253
Gas and electrify	11,219	-	11,219	12,604
Cleaning, repairs and maintenance	22,565	-	22,565	4,196
Motor expenses	383	-	383	343
Telephone	475	-	475	469
Printing , postage, stationery and calendar	3,214	-	3,214	1,390
Insurance	4,140	-	4,140	3,450
Website costs	-	-	-	250
Legal and professional	50,168	-	50,168	51,436
Bank charges	2,641	-	2,641	1,027
Depreciation	2,118	-	2,118	2,525
Azan Radio purchases	710	-	710	-
Accountancy fees	1,500	-	1,500	1,200
Ramadan food	18,104	-	18,104	2,500
Zakatul fitr	8,483	-	8,483	6,030
Maintenance for Investment property	7,137	-	7,137	210
AGM and sundry expenses	600	-	600	1,573
Nakhla madrasa expenses	65,581	-	65,581	42,323
Events and guest speakers	2,980	-	2,980	1,399
Total Resources Expended	270,251	-	270,251	201,390
Net Incoming/(Outgoing) Resources	131,026	2,280	133,306	160,283