

MASJID TALHA

England & Wales · Charity number 1166030

Details

Status Registered

Legal form Trust

Registered 2016-03-14

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

Contact

Address 35 Oxford Road
Dewsbury
WF13 4JR

Phone 07976243944

Email masjidalha@gmail.com

Website www.masjidalha.org

Activities

Objects: THE TRUSTEES SHALL HOLD THE TRUST FUND AND ITS INCOME UPON TRUST TO APPLY THEM FOR THE FOLLOWING OBJECT: TO ADVANCE THE RELIGION OF ISLAM MAINLY, BUT NOT EXCLUSIVELY, BY HOLDING ISLAMIC WORSHIP MEETINGS, EDUCATING INDIVIDUALS ON THE RELIGION OF ISLAM, AND PROVIDING WELFARE FACILITIES FOR MUSLIMS AND THE GENERAL PUBLIC.

Activities: religious activities

Classification

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

Geography

- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£158,422	£72,398	-	-
2024-03-31	£342,084	£456,906	-	-
2023-03-31	£219,383	£15,460	-	-
2022-03-31	£201,999	£26,617	-	-
2021-03-31	£318,767	£32,936	-	-

Trustees

Name	Role	Appointed
Dr EBRAHIM ISMAIL DADIBHAI	Chair	2015-07-25
AHMED EBRAHIM DADIBHAI		2015-07-25
Dr AHMED VANIA		2015-07-25
HASAN EBRAHIM DADIBHAI		2015-07-25
MOHAMMED HANIF CHINA		2015-07-25

MASJID TALHA

England & Wales - Charity number 1166030

Accounts

pre examination
Registered number
1166030

Masjid Talha
Report and Accounts
31 March 2025

**Masjid Talha
Charity Information**

Trustees	Mr M H China Mr H E Dadibhai Mr A E Dadibhai Dr A Vania Dr E I Dadibhai
Charity number	1166030
Principal address	35 Oxford Road Dewsbury WF13 4JR
Independent Examiners	Clintax Chartered Certified Accountants Suite 30 Batley Business Park Batley WF17 6ER

Masjid Talha
Charity number: 1166030
Report of the Directors for the year ended 31 March 2025

The trustees present their report for the period ended 31 March 2025

Reference and Administrative information

Charity Name: Masjid Talha
Charity Registration Number: 1166030
Principle Office: 35 Oxford Street Batley WF13 4JR

Board of Trustees

Mr M H China
Mr H E Dadibhai
Mr A E Dadibhai
Dr A Vania
Dr E I Dadibhai

Structure, governance and management

Governing document

The charity is an unincorporated entity, governed by its trust deed dated 9th March 2016.

Recruitment and Appointments of Trustees and executive committee.

Potential new members are invited to attend the monthly meeting of the Council of Management and meetings are initially held with the committee to ensure a full briefing and understanding of the charity and the trustee role. Where specific training is required this is co-ordinated by the Council of Management to ensure that all members have the necessary attributes to be involved with the Masjid Talha.

The structure of Masjid Talha consists of a committee of Trustees and a Management Committee. The charity is controlled by the trustees who make up the committee of Trustees. The Management Committee have minuted monthly meetings.

Objectives and activities

The objectives of the charity are threefold. Facilitating worship, education, and welfare. This year, the charity has continued to work in these areas. The Mosque has continued to run through the year and its associated costs have been settled through fundraising from the public. There has also been an increase in both income and expenditure associated with the construction of a new building for this purpose through restricted funds. Educational talks and courses have also been held at the mosque. In welfare provision, the mosque has distributed charitable donations, to the needy in poverty and natural disaster-stricken parts of the world, primarily through other UK based trusted charities

Masjid Talha
Charity number: 1166030
Report of the Directors for the year ended 31 March 2025

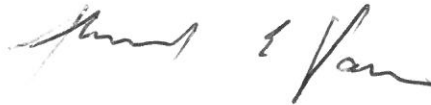
Financial Review

It is the policy of the trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. The trustees has assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees declare that they have approved the trustees' report above on 9th February 2026

Dr A Vania
Trustee



MASJID TALHA
CHARITY COMMISSION REFERENCE NO: 1166030
DATE: 03 MAR 2026

INDEPENDENT EXAMINER'S REPORT

We report on the accounts of the charity for the year ended 31 Mar 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 period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) 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
- (iii) to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our 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 statement

In connection with our examination, no matter has come to our attention:

- (a) which gives us reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Clientax

Chartered Certified Accountants

Suite 30 Baskley Business Park, Baskley, W17 7GL

T 01924 560949 | hello@clientax.co.uk
www.clientax.co.uk

Masjid Talha
Statement of financial activities
for the year ended 31 March 2025

Charity number: 1166030

	Restricted Funds 2025	Unrestricted Funds 2025	Total Funds 2025	Total Funds 2023
	£	£	£	£
Income resources				
Donations and legacies	2	157,734	157,734	339,453
investments	3	688	688	2,631
Total	<u>-</u>	<u>158,422</u>	<u>158,422</u>	<u>342,084</u>
Resources Expended				
Cost of charitable activity:				
Charitable activities	4	72,398	72,398	6,906
Total	<u>-</u>	<u>72,398</u>	<u>72,398</u>	<u>6,906</u>
Net movement in funds	-	86,024	86,024	335,178
Reconciliation of funds:				
Total funds brought forward	-	1,374,213	1,374,213	1,039,035
Total funds carried forward	<u>-</u>	<u>1,460,237</u>	<u>1,460,237</u>	<u>1,374,213</u>

Masjid Talha
Statement of assets and liabilities
as at 31 March 2025

	Notes	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Fixed assets					
Tangible assets	5		1,393,000	1,393,000	1,306,894
Current assets					
Cash at bank and in hand		-	87,737	87,737	153,219
Creditors: amounts falling due within one year					
	6		(20,500)	(20,500)	(85,900)
Total net assets		<u>-</u>	<u>1,460,237</u>	<u>1,460,237</u>	<u>1,374,213</u>
Funds of the charity					
Restricted funds		-	-	-	-
Unrestricted funds		-	1,460,237	1,460,237	1,374,213
Total funds		<u>-</u>	<u>1,460,237</u>	<u>1,460,237</u>	<u>1,374,213</u>



Dr A Vania
Trustee

Approved by the trustees on 3 March 2026

Masjid Talha
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

Fund structure

Unrestricted funds comprise those which are available for use at the discretion of the trustees in the furtherance of the charitable objectives.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or on the terms of the appeal.

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 cost or valuation of assets less their residual values over their useful lives on the following basis:

Land and buildings	Nil depreciation
Fixtures and equipment	5 years

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

The following specific policies are applied to particular categories of income:

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Expenditure and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

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

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

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Masjid Talha
Notes to the Accounts
for the year ended 31 March 2025

2 Donations and legacies

	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Donations & gifts		126,149	126,149	291,380
Gift Aid		31,585	31,585	23,073
	-	157,734	157,734	314,453

3 Income from Investments

	2025 £	2024 £
Interest receivable	688	2,631

4 Analysis of resources expended

	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Charitable activities:				
Wages and salaries		22,620	22,620	-
Bank charges		91	91	110
Power, light and heat		7,724	7,724	4,690
Repairs & maintenance		1,600	1,600	-
Accountancy fees		-	-	-
printing postage and stationery		299	299	-
Computer running cost		412	412	412
Water rates		1,558	1,558	1,290
Donations		36,956	36,956	-
Insurance		431	431	404
Cleaning		430	430	-
Derpreciation		277	277	-
	-	72,398	72,398	6,906

5 Tangible fixed assets

	Land and buildings £	Fixtures and equipment	Total £
Cost			
At 1 April 2024	1,306,894		1,306,894
Additions	85,000	1,383	86,383
At 31 March 2025	1,391,894	1,383	1,393,277
Depreciation			
At 1 April 2024	-		-
Charge for the year	-	277	277
Surplus on revaluation	-		-
On disposals	-		-
At 31 March 2025	-	277	277
Net book value			
At 31 March 2025	1,391,894	1,106	1,393,000
At 31 March 2024	1,306,894	-	1,306,894

MASJID TALHA

England & Wales - Charity number 1166030

Accounts

Registered number
1166030

Masjid Talha
Report and Accounts
31 March 2024

**Masjid Talha
Charity Information**

Trustees

Mr M H China
Mr H E Dadibhai
Mr A E Dadibhai
Dr A Vania
Dr E I Dadibhai

Charity number

1166030

Principal address

35 Oxford Road
Dewsbury
WF13 4JR

Independent Examiners

Clintax
Chartered Certified Accountants
Suite 30 Batkey Business Park
Batley
WF17 6ER

Masjid Talha

Charity number: 1166030

Report of the Directors for the year ended 31 March 2024

The trustees present their report for the period ended 31 March 2024

Reference and Administrative information

Charity Name:	Masjid Talha
Charity Registration Number:	1166030
Principle Office:	35 Oxford Street Batley WF13 4JR

Board of Trustees

Mr M H China
Mr H E Dadibhai
Mr A E Dadibhai
Dr A Vania
Dr E I Dadibhai

Structure, governance and management

Governing document

The charity is an unincorporated entity, governed by its trust deed dated 9th March 2016.

Recruitment and Appointments of Trustees and executive committee.

Recruitment and information packs are available to enable active recruitment for new members for the Masjid Talha.

Potential new members are invited to attend the monthly meeting of the Council of Management and meetings are initially held with the committee to ensure a full briefing and understanding of the charity and the trustee role. Where specific training is required this is co-ordinated by the Council of Management to ensure that all members have the necessary attributes to be involved with the Masjid Talha.

The structure of Masjid Talha consists of a National Council and a Council of Management.

The charity is controlled by the trustees who make up the Council of Management.

The members of the Council of Management and trustees of the charity during the year are all as set out on the charity information page.

The Council of Management have monthly full meetings.

Objectives and activities

The objectives of the charity are threefold. Facilitating worship, education, and welfare. This year, the charity has continued to work in these areas. The Mosque has continued to run through the year and its associated costs have been settled through fundraising from the public. There has also been an increase in both income and expenditure associated with the construction of a new building for this purpose through restricted funds. Educational talks and courses have also been held at the mosque. In welfare provision, the mosque has distributed charitable donations, to the needy in poverty and natural disaster-stricken parts of the world, primarily through other UK based trusted charities

Masjid Talha

Charity number: 1166030

Report of the Directors for the year ended 31 March 2024

Financial Review

It is the policy of the trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. The trustees has assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees declare that they have approved the trustees' report above on 12th February 2025

A handwritten signature in blue ink, appearing to read 'Dr A Vania', is positioned above the printed name.

Dr A Vania
Trustee

Masjid Talha

CHARITY COMMISSION REFERENCE NO: 1166030

INDEPENDENT EXAMINER'S REPORT

I report to the trustees on my examination of the accounts of the above charity ("the trust") for the year ended 31 March 2024, (Charity No:1166030) which are set out on pages 5 to 9.

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 period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) 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
- (iii) to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our 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 statement

In connection with our examination, no matter has come to our attention:

- (a) which gives us reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date:

12 February 2025

Clientax

Chartered Certified Accountants

Suite 30

Batley Business Park

Batley

WF17 6ER


Masjid Talha
Statement of financial activities
for the year ended 31 March 2024

Charity number: 1166030

		Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income resources					
Donations and legacies	2	-	339,453	339,453	218,434
investments	3		2,631	2,631	949
Total		<u>-</u>	<u>342,084</u>	<u>342,084</u>	<u>219,383</u>
Resources Expended					
Cost of charitable activity:					
Charitable activities	4		6,906	6,906	15,460
Total		<u>-</u>	<u>6,906</u>	<u>6,906</u>	<u>15,460</u>
Net movement in funds		-	335,178	335,178	203,923
Reconciliation of funds:					
Total funds brought forward		-	1,039,035	1,039,035	835,112
Total funds carried forward		<u>-</u>	<u>1,374,213</u>	<u>1,374,213</u>	<u>1,039,035</u>

Masjid Talha
Statement of assets and liabilities
as at 31 March 2024

	Notes	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets					
Tangible assets	5		1,306,894	1,306,894	856,894
Current assets					
Cash at bank and in hand		-	153,219	153,219	268,041
Creditors: amounts falling due within one year	6		(85,900)	(85,900)	(85,900)
Total net assets		<u>-</u>	<u>1,374,213</u>	<u>1,374,213</u>	<u>1,039,035</u>
Funds of the charity					
Restricted funds		-	-	-	-
Unrestricted funds		-	1,374,213	1,374,213	1,039,035
Total funds		<u>-</u>	<u>1,374,213</u>	<u>1,374,213</u>	<u>1,039,035</u>



Dr A Vania
Trustee

Approved by the trustees on 12 February 2025

Masjid Talha
Notes to the Accounts
for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

Fund structure

Unrestricted funds comprise those which are available for use at the discretion of the trustees in the furtherance of the charitable objectives.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or on the terms of the appeal.

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 cost or valuation of assets less their residual values over their useful lives on the following basis:

Land and buildings	Nil depreciation
--------------------	------------------

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

The following specific policies are applied to particular categories of income:

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Expenditure and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

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

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

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Masjid Talha
Notes to the Accounts
for the year ended 31 March 2024

2 Donations and legacies

	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Donations & gifts		291,380	291,380	218,434
Gift Aid		23,073	23,073	-
	-	314,453	314,453	218,434

3 Income from Investments

	2024 £	2023 £
Interest receivable	2,631	949

4 Analysis of resources expended

	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Charitable activities:				
Wages and salaries		-	-	3,272
Bank charges		110	110	62
Power, light and heat		4,690	4,690	9,458
Repairs & maintenance		-	-	48
Accountancy fees		-	-	600
printing postage and stationery		-	-	120
Computer running cost		412	412	220
insurance	-	-	-	390
Water rates		1,290	1,290	1,290
Donations		-	-	-
Insurance		404	404	-
	-	6,906	6,906	15,460

5 Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 1 April 2023	856,894	856,894
Additions	450,000	450,000
At 31 March 2024	1,306,894	1,306,894
Net book value		
At 31 March 2024	1,306,894	1,306,894
At 31 March 2023	856,894	856,894

Masjid Talha
Notes to the Accounts
for the year ended 31 March 2024

6	Creditors: amounts falling due within one year	2024	2023
		£	£
	Loans	84,100	84,100
	Trade creditors and accruals	1,800	1,800
		<u>85,900</u>	<u>85,900</u>

7	Movements in Funds	Balance	Incoming	Outgoing	Fund
		b/fwd	resources	Resources	c/fwd
	Restricted funds	-	-	-	-
	Unrestricted general fund	1,039,035	342,084	(6,906)	1,374,213
	At 31 March 2024	<u>1,039,035</u>	<u>342,084</u>	<u>(6,906)</u>	<u>1,374,213</u>

8 Related Party Transactions

There were no related party transactions during the year (2023-none).

MASJID TALHA

England & Wales - Charity number 1166030

Accounts

Charity registration number 1166030

MASJID TALHA
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

MASJID TALHA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M H China Mr H E Dadibhai Mr A E Dadibhai Dr A Vania Dr E I Dadibhai
Charity number	1166030
Principal address	35 Oxford Road Dewsbury WF13 4JR
Accountants	AMS Accountants Medical Limited
Bankers	HSBC Market Place Dewsbury West Yorkshire WF13 1DH

MASJID TALHA

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Balance sheet	5
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MASJID TALHA

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Charities Act 2011 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)" (effective 1 January 2019).

Objectives and activities

The objectives of the charity are threefold. Facilitating worship, education, and welfare. This year, the charity has continued to work in these areas. The Mosque has continued to run through the year and its associated costs have been settled through fundraising from the public. There has also been an increase in both income and expenditure associated with the construction of a new building for this purpose through restricted funds. Educational talks and courses have also been held at the mosque. In welfare provision, the mosque has distributed charitable donations, to the needy in poverty and natural disaster-stricken parts of the world, primarily through other UK based trusted charities.

Financial review

It is the policy of the trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. The trustees has assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is an unincorporated entity, governed by its trust deed dated 09th March 2016.

The trustees who served during the year and up to the date of signature of the financial statements were:

Dr Ebrahim Dadibhai
Dr Ahmed Vania
Mr Ahmed Dadibhai
Mr Hasan Dadibhai
Mr Hanif China

Recruitment and appointment of new trustees

Recruitment and information packs are available to enable active recruitment for new members for the Masjid Talha.

Potential new members are invited to attend the monthly meeting of the Council of Management and meetings are initially held with the committee to ensure a full briefing and understanding of the charity and the trustee role. Where specific training is required this is co-ordinated by the Council of Management to ensure that all members have the necessary attributes to be involved with the Masjid Talha.

MASJID TALHA

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Organisational structure

The structure of Masjid Talha consists of a Board of Trustees and a Council of Management.

The charity is controlled by the trustees who make up the Board of Trustees.

The trustees of the charity during the year are all as set out on the charity information page.

The Council of Management have regular monthly meetings.

The Trustees report was approved by the Board of Trustees.

.....
Dr E I Dadibhai

Dated:

MASJID TALHA

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MASJID TALHA

I report on the financial statements of the Charity for the year ended 31 March 2023, which are set out on pages 4 to 10.

Respective responsibilities of Trustees and examiner

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

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) 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
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

AMS Accountants Medical Ltd

.....

AMS Accountants Medical Limited

Dated: 12 December 2023

Accountants

2nd Floor
9 Portland Street
Manchester
M1 3BE

MASJID TALHA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
Income from:			
Donations and legacies	2	218,434	201,980
Investments	3	949	19
		<hr/>	<hr/>
Total income		219,383	201,999
		<hr/>	<hr/>
Expenditure on:			
Charitable activities	4	15,460	26,617
		<hr/>	<hr/>
Net movement in funds		203,923	175,382
Fund balances at 1 April 2022		835,112	659,730
		<hr/>	<hr/>
Fund balances at 31 March 2023		1,039,035	835,112
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

MASJID TALHA

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	8		856,894		656,894
			<u> </u>		<u> </u>
Current assets					
Cash at bank and in hand		268,041		264,918	
Creditors: amounts falling due within one year	9	(85,900)		(86,700)	
		<u> </u>		<u> </u>	
Net current assets			182,141		178,218
			<u> </u>		<u> </u>
Total assets less current liabilities			1,039,035		835,112
			<u> </u>		<u> </u>
Income funds					
Unrestricted funds			1,039,035		835,112
			<u> </u>		<u> </u>
			<u> </u>		<u> </u>

The financial statements were approved by the Trustees on

.....
Dr E I Dadibhai
Trustee

MASJID TALHA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Masjid Talha is an unincorporated charity, governed by its constitution dated 09th March 2016.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). 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 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

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 principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors 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.

1.3 Income

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 require 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 not known, the legacy is treated as a contingent asset.

MASJID TALHA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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 relating to that category.

Governance costs represent costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

1.4 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:

Land and buildings	No depreciation
--------------------	-----------------

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 the statement of financial activities.

1.5 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).

1.6 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

MASJID TALHA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	218,434	201,443
Government grants	-	537
	<u>218,434</u>	<u>201,980</u>

3 Income from investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	949	19
	<u>949</u>	<u>19</u>

MASJID TALHA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	2023 £	2022 £
Wages and salaries	3,272	11,037
Bank charges	62	15
Power, light and heat	9,458	7,216
Repairs and maintenance	48	-
Accountancy fees	600	600
Printing, postage and stationery	120	-
Computer running costs	220	220
Insurance	390	367
Water rates	1,290	1,162
Donations	-	6,000
	<u>15,460</u>	<u>26,617</u>

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

6 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	-	1
	<u> </u>	<u> </u>

Employment costs

	2023 £	2022 £
Wages and salaries	3,272	11,037
	<u> </u>	<u> </u>

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

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

MASJID TALHA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2022	656,894
Additions	200,000
	<hr/>
At 31 March 2023	856,894
	<hr/>
Carrying amount	
At 31 March 2023	856,894
	<hr/> <hr/>
At 31 March 2022	656,894
	<hr/> <hr/>

9 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	84,100	84,300
Accruals and deferred income	1,800	2,400
	<hr/>	<hr/>
	85,900	86,700
	<hr/> <hr/>	<hr/> <hr/>

10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	835,112	219,383	(15,460)	1,039,035
	<hr/>	<hr/>	<hr/>	<hr/>
Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	At 31 March 2022 £
General funds	659,730	201,999	(26,617)	835,112
	<hr/>	<hr/>	<hr/>	<hr/>

11 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

MASJID TALHA

England & Wales - Charity number 1166030

Accounts

Charity registration number 1166030

MASJID TALHA
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

MASJID TALHA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M H China Mr H E Dadibhai Mr A E Dadibhai Dr A Vania Dr E I Dadibhai
Charity number	1166030
Principal address	35 Oxford Road Dewsbury WF13 4JR
Accountants	AMS Accountants Medical Limited Floor 2 9 Portland Street Manchester M1 3BE
Bankers	HSBC Market Place Dewsbury West Yorkshire WF13 1DH

MASJID TALHA

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Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 10

MASJID TALHA

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Charities Act 2011 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)" (effective 1 January 2019).

Objectives and activities

The objectives of the charity are threefold. Facilitating worship, education, and welfare. This year, the charity has continued to work in these areas. The Mosque has continued to run through the year and its associated costs have been settled through fundraising from the public. There has also been an increase in both income and expenditure associated with the construction of a new building for this purpose through restricted funds. Educational talks and courses have also been held at the mosque. In welfare provision, the mosque has distributed charitable donations, to the needy in poverty and natural disaster-stricken parts of the world, primarily through other UK based trusted charities.

Financial review

It is the policy of the trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. The trustees has assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is an unincorporated entity, governed by its trust deed dated 09th March 2016.

The trustees who served during the year and up to the date of signature of the financial statements were:

Dr Ebrahim Dadibhai
Dr Ahmed Vania
Mr Ahmed Dadibhai
Mr Hasan Dadibhai
Mr Hanif China

Recruitment and appointment of new trustees

Recruitment and information packs are available to enable active recruitment for new members for the Masjid Talha.

Potential new members are invited to attend the monthly meeting of the Council of Management and meetings are initially held with the committee to ensure a full briefing and understanding of the charity and the trustee role. Where specific training is required this is co-ordinated by the Council of Management to ensure that all members have the necessary attributes to be involved with the Masjid Talha.

MASJID TALHA

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Organisational structure

The structure of Masjid Talha consists of a Board of Trustees and a Council of Management.

The charity is controlled by the trustees who make up the Board of Trustees.

The trustees of the charity during the year are all as set out on the charity information page.

The Council of Management have regular monthly meetings.

The Trustees report was approved by the Board of Trustees.



.....
Dr E. I. Dadiibhai

Dated:

MASJID TALHA

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MASJID TALHA

I report on the financial statements of the Charity for the year ended 31 March 2022, which are set out on pages 4 to 10.

Respective responsibilities of Trustees and examiner

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

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) 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
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

.....

AMS Accountants Medical Limited

Dated:

Accountants

2nd Floor
9 Portland Street
Manchester
M1 3BE

MASJID TALHA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
Income from:			
Donations and legacies	2	201,980	318,742
Investments	3	19	25
		<hr/>	<hr/>
Total income		201,999	318,767
		<hr/>	<hr/>
Expenditure on:			
Charitable activities	4	26,617	32,936
		<hr/>	<hr/>
Net movement in funds		175,382	285,831
Fund balances at 1 April 2021		659,730	373,899
		<hr/>	<hr/>
Fund balances at 31 March 2022		835,112	659,730
		<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

MASJID TALHA

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	7		656,894		536,894
			<u> </u>		<u> </u>
Current assets					
Cash at bank and in hand		264,918		131,936	
Creditors: amounts falling due within one year	8	<u>(86,700)</u>		<u>(9,100)</u>	
Net current assets			178,218		122,836
			<u> </u>		<u> </u>
Total assets less current liabilities			835,112		659,730
			<u> </u>		<u> </u>
Income funds					
Unrestricted funds			835,112		659,730
			<u> </u>		<u> </u>
			835,112		659,730
			<u> </u>		<u> </u>

The financial statements were approved by the Trustees on



.....
Dr E I Dadibhai
Trustee

MASJID TALHA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Masjid Talha is an unincorporated charity, governed by its constitution dated 09th March 2016.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). 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 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

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 principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

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.

1.3 Income

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 require 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 not known, the legacy is treated as a contingent asset.

MASJID TALHA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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 relating to that category,

Governance costs represent costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

1.4 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:

Land and buildings	No depreciation
--------------------	-----------------

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 the statement of financial activities.

1.5 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).

1.6 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

MASJID TALHA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	201,443	300,870
Government grants	537	17,872
	<u>201,980</u>	<u>318,742</u>

3 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	19	25
	<u>19</u>	<u>25</u>

MASJID TALHA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	2022	2021
	£	£
Wages and salaries	11,037	11,882
Bank charges	15	-
Power, light and heat	7,216	3,561
Repairs and maintenance	-	47
Accountancy fees	600	600
Computer running costs	220	210
Insurance	367	350
Sundry expenses	-	245
Water rates	1,162	1,041
Donations	6,000	15,000
	<u>26,617</u>	<u>32,936</u>

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

6 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	1	4
	<u>1</u>	<u>4</u>

Employment costs

	2022	2021
	£	£
Wages and salaries	11,037	11,882
	<u>11,037</u>	<u>11,882</u>

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

MASJID TALHA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2021	536,894
Additions	120,000
	<hr/>
At 31 March 2022	656,894
	<hr/>
Carrying amount	
At 31 March 2022	656,894
	<hr/> <hr/>
At 31 March 2021	536,894
	<hr/> <hr/>

8 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	84,300	7,300
Accruals and deferred income	2,400	1,800
	<hr/>	<hr/>
	86,700	9,100
	<hr/> <hr/>	<hr/> <hr/>

9 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

MASJID TALHA

England & Wales - Charity number 1166030

Accounts

Charity Registration No. 1166030

MASJID TALHA
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

MASJID TALHA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M H China Mr H E Dadibhai Mr A E Dadibhai Dr A Vania Dr E I Dadibhai
Charity number	1166030
Principal address	35 Oxford Road Dewsbury WF13 4JR
Accountants	AMS Accountants Medical Limited Floor 2 9 Portland Street Manchester M1 3BE
Bankers	HSBC Market Place Dewsbury West Yorkshire WF13 1DH

MASJID TALHA

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Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 10

MASJID TALHA

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Charities Act 2011 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)" (effective 1 January 2019).

Objectives and activities

The objectives of the charity are threefold. Facilitating worship, education and welfare. This year, the charity has continued to work in these areas. The Mosque has continued to run through the year and its associated costs have been settled through fundraising from the general public. There has also been an increase in both income and expenditure associated with the construction of a new building for this purpose through restricted funds. Educational talks and courses have also been held at the mosque. In welfare provision, the mosque has distributed charitable donations, to the needy in poverty and natural disaster stricken parts of the world, primarily through other UK based trusted charities.

Financial review

It is the policy of the trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. The trustees has assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is an unincorporated entity, governed by its trust deed dated 09th March 2016.

The trustees who served during the year and up to the date of signature of the financial statements were:

Dr Ebrahim Dadibhai
Dr Ahmed Vania
Mr Ahmed Dadibhai
Mr Hasan Dadibhai
Mr Hanif China

Recruitment and appointment of new trustees

Recruitment and information packs are available to enable active recruitment for new members for the Masjid Talha.

Potential new members are invited to attend the monthly meeting of the Council of Management and meetings are initially held with the committee to ensure a full briefing and understanding of the charity and the trustee role. Where specific training is required this is co-ordinated by the Council of Management to ensure that all members have the necessary attributes to be involved with the Masjid Talha.

MASJID TALHA

TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Organisational structure

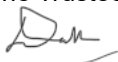
The structure of Masjid Talha consists of a National Council and a Council of Management.

The charity is controlled by the trustees who make up the Council of Management.

The members of the Council of Management and trustees of the charity during the year are all as set out on the charity information page.

The Council of Management have monthly full meetings.

The Trustees report was approved by the Board of Trustees.



.....
Dr E I Dadibhai

Dated: **28/1/2022**
.....

28/1/2022

MASJID TALHA

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MASJID TALHA

I report on the financial statements of the Charity for the year ended 31 March 2021, which are set out on pages 4 to 10.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the financial statements. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of Chartered Accountants.

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) 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
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.


.....
David Clegg FCA

Dated: 31/1/22

AMS Accountants Corporate Limited

2nd Floor
9 Portland Street
Manchester
M1 3BE

MASJID TALHA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds	Unrestricted funds
		2021	2020
	Notes	£	£
<u>Income from:</u>			
Donations and legacies	2	318,742	243,185
Investments	3	25	94
		<hr/>	<hr/>
Total income		318,767	243,279
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	4	32,936	57,000
		<hr/>	<hr/>
Net movement in funds		285,831	186,279
Fund balances at 1 April 2020		373,899	187,620
		<hr/>	<hr/>
Fund balances at 31 March 2021		659,730	373,899
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

MASJID TALHA

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	7		536,894		276,894
			<u> </u>		<u> </u>
Current assets					
Cash at bank and in hand		131,936		98,205	
Creditors: amounts falling due within one year	8	(9,100)		(1,200)	
		<u> </u>		<u> </u>	
Net current assets			122,836		97,005
			<u> </u>		<u> </u>
Total assets less current liabilities			659,730		373,899
			<u> </u>		<u> </u>
			<u> </u>		<u> </u>
Income funds					
Unrestricted funds			659,730		373,899
			<u> </u>		<u> </u>
			<u> </u>		<u> </u>
			<u> </u>		<u> </u>

The financial statements were approved by the Trustees on



.....
Dr E I Dadibhai
Trustee

MASJID TALHA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Masjid Talha is an unincorporated charity, governed by its constitution dated 09th March 2016.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). 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 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

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 principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

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.

1.3 Income

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 require 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 not known, the legacy is treated as a contingent asset.

MASJID TALHA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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 relating to that category,

Governance costs represent costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

1.4 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:

Land and buildings	No depreciation
--------------------	-----------------

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 the statement of financial activities.

1.5 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).

1.6 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

MASJID TALHA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	300,870	243,185
Government grants	17,872	-
	<u>318,742</u>	<u>243,185</u>

3 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	25	94
	<u>25</u>	<u>94</u>

MASJID TALHA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

	2021 £	2020 £
Wages and salaries	11,882	5,967
Bank charges	-	(161)
Power, light and heat	3,561	4,061
Repairs and maintenance	47	100
Legal and professional fees	-	228
Accountancy fees	600	600
Printing, postage and stationery	-	56
Computer running costs	210	-
Insurance	350	-
Sundry expenses	245	-
Water rates	1,041	1,149
Donations	15,000	45,000
	<u>32,936</u>	<u>57,000</u>

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

6 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	4	2
	<u>4</u>	<u>2</u>

Employment costs

	2021 £	2020 £
Wages and salaries	11,882	5,967
	<u>11,882</u>	<u>5,967</u>

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

MASJID TALHA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

7 Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2020	276,894
Additions	260,000
	<hr/>
At 31 March 2021	536,894
	<hr/>
Carrying amount	
At 31 March 2021	536,894
	<hr/> <hr/>
At 31 March 2020	276,894
	<hr/> <hr/>

8 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	7,300	-
Accruals and deferred income	1,800	1,200
	<hr/>	<hr/>
	9,100	1,200
	<hr/> <hr/>	<hr/> <hr/>

9 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).